

FUND SUMMARIES

FUND NAMES	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
10	GENERAL FUND			
REVENUES	3,005,376	3,072,993	3,475,887	3,100,241
EXPENDITURES	<u>2,946,237</u>	<u>2,858,763</u>	<u>3,204,204</u>	<u>3,367,361</u>
REVENUES OVER (UNDER) EXPENDITURES	59,139	214,230	271,683	(267,120)
BEGINNING UNENCUMBERED CASH	<u>1,260,420</u>	<u>1,319,559</u>	<u>1,533,789</u>	<u>1,805,472</u>
ENDING UNENCUMBERED CASH	<u>1,319,559</u>	<u>1,533,789</u>	<u>1,805,472</u>	<u>1,538,352</u>
17	RISK MANAGEMENT			
REVENUES	9,010	4,783	57,381	68,899
EXPENDITURES	<u>51,652</u>	<u>37,604</u>	<u>131,073</u>	<u>22,815</u>
REVENUES OVER (UNDER) EXPENDITURES	(42,642)	(32,821)	(73,692)	46,084
BEGINNING UNENCUMBERED CASH	<u>236,988</u>	<u>194,346</u>	<u>161,525</u>	<u>87,833</u>
ENDING UNENCUMBERED CASH	<u>194,346</u>	<u>161,525</u>	<u>87,833</u>	<u>133,917</u>
70	EQUIPMENT REPLACEMENT			
REVENUES	25,331	33,416	21,667	9,304
EXPENDITURES	<u>24,376</u>	-	<u>5,000</u>	<u>97,000</u>
REVENUES OVER (UNDER) EXPENDITURES	955	33,416	16,667	(87,696)
BEGINNING UNENCUMBERED CASH	<u>64,595</u>	<u>65,551</u>	<u>98,967</u>	<u>115,634</u>
ENDING UNENCUMBERED CASH	<u>65,551</u>	<u>98,967</u>	<u>115,634</u>	<u>27,938</u>
30	TRANSPORTATION			
REVENUES	1,347,348	1,275,884	1,361,060	1,317,518
EXPENDITURES	<u>1,247,222</u>	<u>1,082,329</u>	<u>1,416,194</u>	<u>1,298,433</u>
REVENUES OVER (UNDER) EXPENDITURES	100,126	193,555	(55,134)	19,085
BEGINNING UNENCUMBERED CASH	<u>405,584</u>	<u>505,711</u>	<u>699,266</u>	<u>644,132</u>
ENDING UNENCUMBERED CASH	<u>505,711</u>	<u>699,266</u>	<u>644,132</u>	<u>663,217</u>
40	PARKS			
REVENUES	631,509	621,412	690,699	667,850
EXPENDITURES	<u>613,957</u>	<u>588,183</u>	<u>670,734</u>	<u>667,114</u>
REVENUES OVER (UNDER) EXPENDITURES	17,553	33,229	19,965	736
BEGINNING UNENCUMBERED CASH	<u>52,553</u>	<u>70,106</u>	<u>103,335</u>	<u>123,300</u>
ENDING UNENCUMBERED CASH	<u>70,106</u>	<u>103,335</u>	<u>123,300</u>	<u>124,036</u>
12	DEBT SERVICE			
REVENUES	938,380	997,467	1,025,700	1,040,800
EXPENDITURES	<u>905,310</u>	<u>916,460</u>	<u>930,689</u>	<u>958,878</u>
REVENUES OVER (UNDER) EXPENDITURES	33,069	81,007	95,011	81,922
BEGINNING UNENCUMBERED CASH	<u>77,067</u>	<u>110,137</u>	<u>191,144</u>	<u>286,155</u>
ENDING UNENCUMBERED CASH	<u>110,137</u>	<u>191,144</u>	<u>286,155</u>	<u>368,077</u>

FUND SUMMARIES

FUND NUMBERS	FUND NAMES	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
13	CAPITAL PROJECTS				
	REVENUES	1,380,112	78,950	529,460	85,805
	EXPENDITURES	<u>1,698,272</u>	<u>107,518</u>	<u>658,211</u>	<u>175,805</u>
	REVENUES OVER (UNDER) EXPENDITURES	(318,160)	(28,568)	(128,751)	(90,000)
	BEGINNING UNENCUMBERED CASH	<u>646,782</u>	<u>328,622</u>	<u>300,054</u>	<u>171,303</u>
	ENDING UNENCUMBERED CASH	<u>328,622</u>	<u>300,054</u>	<u>171,303</u>	<u>81,303</u>
15	CAPITAL IMPROVEMENTS SALES TAX				
	REVENUES	377,870	417,339	476,000	400,000
	EXPENDITURES	<u>135,514</u>	<u>294,350</u>	<u>314,919</u>	<u>646,410</u>
	REVENUES OVER (UNDER) EXPENDITURES	242,356	122,989	161,081	(246,410)
	BEGINNING UNENCUMBERED CASH	<u>64,713</u>	<u>307,068</u>	<u>430,057</u>	<u>591,138</u>
	ENDING UNENCUMBERED CASH	<u>307,068</u>	<u>430,057</u>	<u>591,138</u>	<u>344,728</u>
16	EXCISE TAX				
	REVENUES	29,176	75,671	59,891	44,550
	EXPENDITURES	<u>929</u>	<u>61,091</u>	<u>52,084</u>	<u>44,550</u>
	REVENUES OVER (UNDER) EXPENDITURES	28,247	14,580	7,807	-
	BEGINNING UNENCUMBERED CASH	<u>26,551</u>	<u>54,798</u>	<u>69,378</u>	<u>77,185</u>
	ENDING UNENCUMBERED CASH	<u>54,798</u>	<u>69,378</u>	<u>77,185</u>	<u>77,185</u>
18	PARKS / STORMWATER SALES TAX				
	REVENUES	338,425	362,173	421,000	385,000
	EXPENDITURES	<u>328,556</u>	<u>349,496</u>	<u>380,000</u>	<u>385,000</u>
	REVENUES OVER (UNDER) EXPENDITURES	9,869	12,677	41,000	-
	BEGINNING UNENCUMBERED CASH	<u>6,609</u>	<u>16,478</u>	<u>29,155</u>	<u>70,155</u>
	ENDING UNENCUMBERED CASH	<u>16,478</u>	<u>29,155</u>	<u>70,155</u>	<u>70,155</u>
20	PUBLIC HEALTH				
	REVENUES	93,986	96,876	98,530	100,990
	EXPENDITURES	<u>89,503</u>	<u>93,301</u>	<u>103,528</u>	<u>106,234</u>
	REVENUES OVER (UNDER) EXPENDITURES	4,483	3,575	(4,998)	(5,244)
	BEGINNING UNENCUMBERED CASH	<u>133,884</u>	<u>138,367</u>	<u>143,449</u>	<u>138,451</u>
	ENDING UNENCUMBERED CASH	<u>138,367</u>	<u>141,942</u>	<u>138,451</u>	<u>133,207</u>
25	POOL - CAPITAL IMPR. SALES TAX				
	REVENUES	169,290	188,063	210,500	200,000
	EXPENDITURES	<u>168,060</u>	<u>169,682</u>	<u>192,440</u>	<u>179,340</u>
	REVENUES OVER (UNDER) EXPENDITURES	1,230	18,381	18,060	20,660

BEGINNING UNENCUMBERED CASH	<u>1,990</u>	<u>3,220</u>	<u>21,601</u>	<u>39,661</u>
ENDING UNENCUMBERED CASH	<u>3,220</u>	<u>21,601</u>	<u>39,661</u>	<u>60,321</u>

FUND SUMMARIES

FUND NUMBERS	FUND NAMES	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
65	SPECIAL EVENTS				
	REVENUES	127,568	12,919	191,881	158,000
	EXPENDITURES	<u>127,412</u>	<u>11,979</u>	<u>151,495</u>	<u>189,945</u>
	REVENUES OVER (UNDER) EXPENDITURES	156	940	40,386	(31,945)
	BEGINNING UNENCUMBERED CASH	<u>21,440</u>	<u>21,596</u>	<u>22,536</u>	<u>62,922</u>
	ENDING UNENCUMBERED CASH	<u>21,596</u>	<u>22,536</u>	<u>62,922</u>	<u>30,977</u>
60	WATER / WASTEWATER UTILITY				
	REVENUES	3,704,014	3,817,903	4,180,010	4,670,437
	EXPENDITURES	<u>3,522,860</u>	<u>3,838,199</u>	<u>4,386,511</u>	<u>4,620,593</u>
	REVENUES OVER (UNDER) EXPENDITURES	181,154	(20,296)	(206,501)	49,844
	BEGINNING UNENCUMBERED CASH	<u>751,987</u>	<u>933,141</u>	<u>912,845</u>	<u>706,344</u>
	ENDING UNENCUMBERED CASH	<u>933,141</u>	<u>912,845</u>	<u>706,344</u>	<u>756,188</u>
75	CARES ACT STIMULUS				
	REVENUES	-	100,752	374,132	-
	EXPENDITURES	-	<u>270,085</u>	<u>204,799</u>	-
	REVENUES OVER (UNDER) EXPENDITURES	-	(169,333)	169,333	-
	BEGINNING UNENCUMBERED CASH	-	-	<u>(169,333)</u>	-
	ENDING UNENCUMBERED CASH	-	<u>(169,333)</u>	-	-
80	ARPA FUND				
	REVENUES	-	-	<u>876,052</u>	<u>876,053</u>
	EXPENDITURES	-	-	-	<u>876,053</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	-	<u>876,052</u>	-
	BEGINNING UNENCUMBERED CASH	-	-	-	<u>876,052</u>
	ENDING UNENCUMBERED CASH	-	-	<u>876,052</u>	<u>876,052</u>
72	VEHICLE REPLACEMENT FUND				
	REVENUES	-	-	<u>5,000</u>	<u>252,000</u>
	EXPENDITURES	-	-	<u>4,488</u>	<u>252,469</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	-	<u>512</u>	(469)
	BEGINNING UNENCUMBERED CASH	-	-	-	<u>512</u>
	ENDING UNENCUMBERED CASH	-	-	<u>512</u>	<u>43</u>
TOTAL	GRAND TOTAL				
	REVENUES	12,177,396	11,156,601	14,054,850	13,377,447
	EXPENDITURES	<u>11,859,860</u>	<u>10,679,040</u>	<u>12,806,369</u>	<u>13,888,000</u>
	REVENUES OVER (UNDER) EXPENDITURES	317,536	477,561	1,248,481	(510,553)

BEGINNING UNENCUMBERED CASH	<u>3,751,163</u>	<u>4,068,699</u>	<u>4,547,766</u>	<u>5,796,247</u>
ENDING UNENCUMBERED CASH	<u>4,068,699</u>	<u>4,546,260</u>	<u>5,796,247</u>	<u>5,285,694</u>

PROPERTY TAXES

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
TAX LEVY				
GENERAL FUND	0.3387	0.3387	0.3387	0.3349
TRANSPORTATION	0.1269	0.1269	0.1269	0.1255
PARKS	0.0677	0.0677	0.0677	0.0669
DEBT SERVICE	0.5934	0.5934	0.5934	0.5934
PUBLIC HEALTH	<u>0.0677</u>	<u>0.0677</u>	<u>0.0677</u>	<u>0.0669</u>
TOTAL MILL LEVY	<u>1.1944</u>	<u>1.1944</u>	<u>1.1944</u>	<u>1.1876</u>
ASSESSED VALUATION				
ASSESSED VALUATION	<u>127,032,557</u>	<u>129,341,913</u>	<u>129,573,209</u>	<u>135,666,730</u>
LEVIED TAX DOLLARS				
GENERAL FUND	427,446	447,617	460,000	465,000
TRANSPORTATION	160,041	167,708	172,000	175,000
PARKS	85,381	89,470	92,000	94,000
DEBT SERVICE	748,372	784,222	817,000	820,000
PUBLIC HEALTH	<u>85,381</u>	<u>89,470</u>	<u>92,000</u>	<u>94,000</u>
TAX DOLLARS	<u>1,506,621</u>	<u>1,578,487</u>	<u>1,633,000</u>	<u>1,648,000</u>

PERSONNEL SCHEDULE

	2022 Full- Time	2022 Part- Time/Seasonal	2023 Full- Time	2023 Part- Time/Seasonal
GENERAL FUND				
FINANCE & ADMINISTRATION	5.75		5.25	
COMMUNITY DEVELOPMENT	1.25	1.00	1.50	1.00
BUILDINGS & GROUNDS	2.00	2.50	1.10	
POLICE	19.00		19.80	1.00
MUNICIPAL COURT	<u>1.00</u>		<u>1.00</u>	
TOTAL GENERAL FUND	<u>29.00</u>	<u>3.50</u>	<u>28.65</u>	<u>2.00</u>
TRANSPORTATION	<u>4.00</u>		<u>4.00</u>	
PARKS	<u>2.75</u>	<u>1.50</u>	<u>3.15</u>	<u>3.00</u>
PUBLIC HEALTH	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
WATER / WASTEWATER	<u>5.25</u>		<u>5.20</u>	

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GENERAL FUND

FUND DESCRIPTION

THE GENERAL FUND IS THE CITY'S PRIMARY TAX SUPPORTED OPERATING FUND. IT IS USED TO ACCOUNT FOR REVENUES AND EXPENDITURES NOT REQUIRED TO BE RECORDED IN A SEPARATE FUND. EXPENDITURES FROM THIS FUND PROVIDE BASIC CITY SERVICES, SUCH AS FINANCE & ADMINISTRATION, DEVELOPMENT SERVICES, MUNICIPAL COURT, POLICE, AND BUILDING & GROUNDS.

INTERGOVERNMENTAL TRANSFERS ARE ALSO INCLUDED IN THE FUND. THE MAJOR REVENUE SOURCES ARE PROPERTY TAX, SALES TAX, AND FRANCHISE FEES. AN ANNUAL PAYMENT IN LIEU OF TAXES (PILOT) IS RECEIVED IN THE FUND AND DISTRIBUTED ACCORDING TO COUNCIL PRIORITIES.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
PROPERTY TAXES	450,576	476,267	487,600	492,900
OTHER TAXES	26,273	23,217	22,500	22,000
SALES TAXES	755,739	834,677	912,000	800,000
PILOT	201,366	201,366	201,366	201,366
INTERGOVERNMENTAL	6,673	5,786	5,300	5,300
LICENSES	24,367	30,820	30,952	30,000
FEES & PERMITS	997,779	998,673	1,044,714	978,500
FINES & FORFEITURES	150,757	80,235	104,700	115,000
OTHER REVENUES	49,366	46,714	65,511	59,900
SALE OF SURPLUS	4,690	-	5,413	-
INVESTMENT EARNINGS	50,048	8,705	5,000	5,000
MISCELLANEOUS REVENUES	12,380	9,282	6,200	2,000
TRANSFERS IN	<u>275,363</u>	<u>357,251</u>	<u>584,631</u>	<u>388,275</u>
TOTAL REVENUES	<u>3,005,376</u>	<u>3,072,993</u>	<u>3,475,887</u>	<u>3,100,241</u>
EXPENDITURE SUMMARY				
PERSONNEL EXPENSES	2,068,037	2,086,656	2,298,057	2,602,750
OPERATING EXPENSES	610,651	574,464	743,247	688,811
CAPITAL OUTLAY	-	-	71,700	43,300
DEBT SERVICE	14,999	16,001	16,200	16,000
TRANSFERS OUT	<u>252,550</u>	<u>181,643</u>	<u>75,000</u>	<u>16,500</u>
TOTAL EXPENDITURES	<u>2,946,237</u>	<u>2,858,763</u>	<u>3,204,204</u>	<u>3,367,361</u>
REVENUES OVER (UNDER) EXPENDITURES	59,139	214,230	271,683	(267,120)
BEGINNING UNENCUMBERED CASH BALANCE	<u>1,260,420</u>	<u>1,319,559</u>	<u>1,533,789</u>	<u>1,805,472</u>
ENDING UNENCUMBERED CASH BALANCE	<u>1,319,559</u>	<u>1,533,789</u>	<u>1,805,472</u>	<u>1,538,352</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS:

REVENUES FOR THE GENERAL FUND ARE EXPECTED TO DECLINE SLIGHTLY FROM FY 2021 ANTICIPATED COLLECTIONS. SALES TAX COLLECTIONS FOR FY21 AND FY22 HAVE BEEN ABNORMALLY HIGH; WE DO NOT ANTICIPATE THIS UPWARD TREND TO CONTINUE AT THE SAME RATE IN THE UPCOMING YEAR. WE ARE FORECASTING MOST OTHER GENERAL FUND REVENUE TO REMAIN RELATIVELY STABLE.

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
PROPERTY TAXES					
10-4100	CURRENT TAXES	427,446	447,617	460,000	465,000
10-4105	DELINQUENT TAXES	<u>23,130</u>	<u>28,650</u>	<u>27,600</u>	<u>27,900</u>
	TOTAL	<u>450,576</u>	<u>476,267</u>	<u>487,600</u>	<u>492,900</u>
OTHER TAXES					
10-4110	FINANCIAL INSTITUTIONS	4,735	1,141	-	-
10-4115	CIGARETTE TAXES	<u>21,538</u>	<u>22,076</u>	<u>22,500</u>	<u>22,000</u>
	TOTAL	<u>26,273</u>	<u>23,217</u>	<u>22,500</u>	<u>22,000</u>
SALES TAXES					
10-4120	SALES TAXES - 1%	<u>755,739</u>	<u>834,677</u>	<u>912,000</u>	<u>800,000</u>
PILOT					
10-4135	PILOT PAYMENTS	<u>201,366</u>	<u>201,366</u>	<u>201,366</u>	<u>201,366</u>
INTERGOVERNMENTAL					
10-4140	C.I.D. / COUNTY	5,333	5,786	5,300	5,300
10-4145	NID / COUNTY	<u>1,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>6,673</u>	<u>5,786</u>	<u>5,300</u>	<u>5,300</u>
LICENSES					
10-4150	LICENSES - OCCUPATIONAL	15,114	19,406	19,899	20,000
10-4155	LICENSES - LIQUOR	<u>9,253</u>	<u>11,414</u>	<u>11,053</u>	<u>10,000</u>
	TOTAL	<u>24,367</u>	<u>30,820</u>	<u>30,952</u>	<u>30,000</u>
FEES & PERMITS					
10-4200	FRANCHISE FEE - ELECTRIC	712,044	707,370	750,000	710,000
10-4205	FRANCHISE FEE - GAS	99,220	91,706	90,000	95,000
10-4210	FRANCHISE FEE - TELECOMMUNICATIONS	78,554	67,141	65,000	60,000
10-4215	FRANCHISE FEE - CABLE	51,455	55,863	59,000	58,000
10-4230	BUILDING PERMITS	54,903	70,378	78,614	47,000
10-4235	PLAN FEES	<u>1,603</u>	<u>6,215</u>	<u>2,100</u>	<u>8,500</u>
	TOTAL	<u>997,779</u>	<u>998,673</u>	<u>1,044,714</u>	<u>978,500</u>
FINES & FORFEITURES					
10-4270	COURT - FINES	129,388	68,986	90,000	100,000
10-4275	COURT - FORFEITURES	3,273	950	1,500	2,000
10-4280	DWI RECOUPMENT	3,228	2,801	2,200	2,200
10-4282	COURT COSTS	12,413	6,280	8,400	9,000
10-4283	INMATE PRISONER DETAINEE SECURITY FUND			1,000	
10-4284	CRIME VICTIMS - CITY	383	190	250	300

10-4286	PD TRAINING - CITY	<u>2,072</u>	<u>1,028</u>	<u>1,350</u>	<u>1,500</u>
	TOTAL	<u>150,757</u>	<u>80,235</u>	<u>104,700</u>	<u>115,000</u>

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GENERAL FUND

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
OTHER REVENUE					
10-4295	POLICE REPORTS	2,340	1,975	2,000	1,800
10-4300	BUILDINGS & GROUNDS - RENT & DONATIONS	28,999	29,154	34,981	29,000
10-4305	ECONOMIC DEVELOPMENT - CONTRIBUTIONS	3,000	3,000	4,300	4,300
10-4307	ECONOMIC DEVELOPMENT - REIMBURSEMENT	10,659	5,549	10,980	11,000
10-4360	GRANTS / DONATIONS - POLICE	3,448	6,266	5,150	8,000
10-4363	GRANTS / DONATIONS - POST	921	770	600	800
10-4372	REFUND - CITY GAS PURCHASE	—	—	<u>7,500</u>	<u>5,000</u>
	TOTAL	<u>49,366</u>	<u>46,714</u>	<u>65,511</u>	<u>59,900</u>
SALE OF SURPLUS					
10-4650	SALE OF SURPLUS	2,185	-	5,413	-
10-4670	OUTSIDE CONTRIBUTIONS	<u>2,505</u>	—	—	—
	TOTAL	<u>4,690</u>	—	<u>5,413</u>	—
INVESTMENT EARNINGS					
10-4750	INTEREST EARNINGS	<u>50,048</u>	<u>8,705</u>	<u>5,000</u>	<u>5,000</u>
MISCELLANEOUS REVENUE					
10-4800	MISCELLANEOUS REVENUE	<u>12,380</u>	<u>9,282</u>	<u>6,200</u>	<u>2,000</u>
	TOTAL	<u>12,380</u>	<u>9,282</u>	<u>6,200</u>	<u>2,000</u>
TRANSFERS IN					
10-4912	TRF. FROM DEBT SERVICE (ADMIN. FEE)	17,088	32,897	34,132	34,768
10-4915	TRF. FROM CAP. IMPR. SALES TAX (ADMIN. FEE)	15,012	14,604	16,600	16,000
10-4916	TRF. FROM EXCISE TAX (ADMIN. FEE)	929	1,091	2,084	1,782
10-4917	TRF. FROM RISK MANAGEMENT (ADMIN. FEE)	-	-	-	3,500
10-4917	TRF. FROM RISK MANAGEMENT (REC AWARD)	3,615	3,502	4,259	416
10-4918	TRF. FROM PARK / STORMWATER (ADMIN. FEE)	13,556	13,296	15,200	15,400
10-4920	TRF. FROM PUBLIC HEALTH (ADMIN. FEE)	3,616	3,818	3,959	4,034
10-4925	TRF. FROM POOL - CISTX (ADMIN. FEE)	6,780	6,632	7,540	7,740
10-4930	TRF. FROM TRANSPORTATION (ADMIN. FEE)	40,229	38,717	42,742	44,650
10-4940	TRF. FROM PARKS (ADMIN. FEE)	12,414	13,322	13,301	13,538
10-4960	TRF. FROM WATER / WASTEWATER (ADMIN. FEE)	150,624	148,472	146,490	160,377
10-4961	TRF. FROM WATER / WASTEWATER (TRASH)	-	80,900	82,025	74,570
10-4965	TRF. FROM SPECIAL EVENTS (ADMIN. FEE)	11,500	-	11,500	11,500
10-4975	TRF. FROM CARES ACT FUND	—	—	<u>204,799</u>	—
	TOTAL	<u>275,363</u>	<u>357,251</u>	<u>584,631</u>	<u>388,275</u>
	TOTAL REVENUES	<u>3,005,376</u>	<u>3,072,993</u>	<u>3,475,887</u>	<u>3,100,241</u>

10

GENERAL FUND

EXPENDITURE SUMMARY

10-510	FINANCE & ADMINISTRATION	923,287	956,083	1,181,583	1,130,272
10-513	COMMUNITY DEVELOPMENT	123,286	66,405	191,165	207,249
10-516	BUILDINGS & GROUNDS	169,458	187,219	173,400	198,130
10-520	POLICE DEPARTMENT	1,388,853	1,370,385	1,482,325	1,710,590
10-521	MUNICIPAL COURT	88,803	97,028	100,731	104,620
10-599	TRANSFERS OUT	252,550	181,643	75,000	16,500
	TOTAL EXPENDITURES	<u>2,946,237</u>	<u>2,858,763</u>	<u>3,204,204</u>	<u>3,367,361</u>
	REVENUES OVER (UNDER) EXPENDITURES	59,139	214,230	271,683	(267,120)
	BEGINNING UNENCUMBERED CASH	<u>1,260,420</u>	<u>1,319,559</u>	<u>1,533,789</u>	<u>1,805,472</u>
	ENDING UNENCUMBERED CASH	<u>1,319,559</u>	<u>1,533,789</u>	<u>1,805,472</u>	<u>1,538,352</u>

10-510

FINANCE & ADMINISTRATION

DEPARTMENT DESCRIPTION

THE FINANCE & ADMINISTRATION DEPARTMENT IS RESPONSIBLE FOR ESTABLISHING AND IMPLEMENTING OPERATING AND FINANCIAL POLICIES AND OVERSEEING THE OPERATIONS AND ACTIVITIES OF ALL CITY DEPARTMENTS.

DEPARTMENT RESPONSIBILITIES

ACCOUNTING

ACCOUNTS PAYABLE
BUDGETING
CASH COLLECTIONS
CITY CLERK

COMMUNICATIONS

ECONOMIC DEVELOPMENT
HUMAN
RECORDS
PAYROLL

EXPENDITURE SUMMARY

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL	507,861	558,183	630,682	635,600
OPERATING EXPENSES	400,426	381,899	534,701	478,672
CAPITAL OUTLAY				
DEBT SERVICE	<u>14,999</u>	<u>16,001</u>	<u>16,200</u>	<u>16,000</u>
TOTAL EXPENDITURES	<u>923,287</u>	<u>956,083</u>	<u>1,181,583</u>	<u>1,130,272</u>

10-510

FINANCE & ADMINISTRATION

PERSONNEL SERVICES

10-510-2000	SALARIES	364,080	390,857	430,950	441,700
10-510-2100	FICA	26,296	23,100	33,000	33,800
10-510-2150	INSURANCE BENEFITS	50,689	66,960	76,732	70,000
10-510-2200	LAGERS	66,796	77,266	90,000	90,100
	TOTAL	<u>507,861</u>	<u>558,183</u>	<u>630,682</u>	<u>635,600</u>

OPERATING EXPENSES

10-510-2250	UNIFORM EXPENSE	263	31	1,000	1,000
10-510-3000	OFFICE SUPPLIES	4,848	4,883	5,000	3,770
10-510-3050	PRINTING	804	1,500	2,000	1,800
10-510-3100	POSTAGE	946	957	1,000	900
10-510-3150	PUBLICATIONS & DUES	4,565	9,394	8,600	8,222
10-510-3200	MEETINGS & CONVENTIONS	6,018	2,212	10,600	10,440
10-510-3250	TELEPHONE	18,179	14,693	14,000	13,860
10-510-3300	BUILDING MAINTENANCE / UTILITIES / TRASH	17,033	12,994	12,070	12,810
10-510-3350	INSURANCE	160,999	134,896	187,785	198,050
10-510-3400	PROFESSIONAL FEES	61,499	63,020	94,100	81,925
10-510-3550	COUNTY TAX COLLECTOR FEE	69,218	73,829	80,000	85,000
10-510-3500	COMCAST INTERNET SVCS	-	-	-	-
10-510-3560	ETS - COLLECTION FEES	352	-	971	-
10-510-3600	PAYROLL SERVICES	11,567	9,844	11,000	9,200
10-510-3650	ELECTION EXPENSE	5,340	3,320	10,000	10,000
10-510-3750	SERVICE & MAINTENANCE OFFICE EQUIPMENT	12,715	13,783	78,275	27,405
10-510-4000	AUTO ALLOWANCE / MILEAGE	719	-	-	500
10-510-4150	EQUIPMENT MAINTANANCE & REPAIR	-	1,332	-	-
10-510-6350	PAYMENTS TO DOWNTOWN CID	4,915	5,582	5,800	5,800
10-510-4500	MISCELLANEOUS EXPENSE	17,693	12,531	12,500	7,990
10-510-4505	COVID EXPENSES	251	16,913	-	-
10-510-4510	MISC EXP-MAYOR'S TREE FUND	2,503	186	-	-
	TOTAL	<u>400,426</u>	<u>381,899</u>	<u>534,701</u>	<u>478,672</u>

CAPITAL OUTLAY

10-510-5000	MACHINERY & EQUIPMENT	-	-	-	-
	TOTAL	-	-	-	-

DEBT SERVICE

10-510-8000	LEASE - TELEPHONE	11,357	13,301	12,600	12,600
10-510-8005	LEASE - COPIER	3,642	2,700	3,600	3,400
	TOTAL	<u>14,999</u>	<u>16,001</u>	<u>16,200</u>	<u>16,000</u>
	TOTAL	<u>923,287</u>	<u>956,083</u>	<u>1,181,583</u>	<u>1,130,272</u>

10-513

DEVELOPMENT SERVICES

DEPARTMENT DESCRIPTION

THE DEVELOPMENT SERVICES DEPARTMENT SERVES AS THE ADMINISTRATIVE AND ENFORCEMENT AUTHORITY OF BUILDING AND NUISANCE CODES. THE DEPARTMENT WORKS TO ENSURE A SAFE COMMUNITY THROUGH BUILDING STANDARDS AND ENSURES ORDERLY GROWTH ACCORDING TO THE CITY'S PLANS, ORDINANCES, AND REGULATIONS.

DEPARTMENT RESPONSIBILITIES

BUILDING PERMIT ISSUANCE
 CODES ADMINISTRATION
 GIS
 HISTORIC PRESERVATION

NUISANCE
 PROPERTY
 MAINTENANCE
 SITE REVIEW

EXPENDITURE SUMMARY

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL	90,740	36,848	98,075	142,600
OPERATING	32,546	29,557	21,390	21,349
CAPITAL OUTLAY	—	—	<u>71,700</u>	<u>43,300</u>
TOTAL EXPENDITURES	<u>123,286</u>	<u>66,405</u>	<u>191,165</u>	<u>207,249</u>

10-513

DEVELOPMENT SERVICES

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES				
10-513-2000 SALARIES	72,581	28,674	63,175	89,900
10-513-2100 FICA	5,527	1,762	4,400	6,900
10-513-2150 INSURANCE BENEFITS	2,302	4,780	19,000	29,700
10-513-2200 LAGERS	10,329	1,550	11,500	16,100
10-513-2400 UNEMPLOYMENT BENEFITS	—	<u>82</u>	—	—
TOTAL	<u>90,740</u>	<u>36,848</u>	<u>98,075</u>	<u>142,600</u>
OPERATING EXPENSES				
10-513-2250 UNIFORM EXPENSE	189	119	100	100
10-513-3000 OFFICE SUPPLIES	734	1,006	400	500
10-513-3050 PRINTING	45	188	-	100
10-513-3100 POSTAGE	56	87	120	100
10-513-3150 PUBLICATIONS & DUES	1,177	1,124	250	344
10-513-3200 MEETINGS & CONVENTIONS	-	1,154	1,190	500
10-513-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	100	-	-	-
10-513-3350 INSURANCE	-	82	-	-
10-513-3400 PROFESSIONAL FEES	24,065	17,623	12,000	11,900
10-513-3450 OFFICE EQUIPMENT & FURNITURE	1,347	2,898	3,000	3,075
10-513-3550 PLANNING & ZONING EXPENSE	375	1,597	600	1,050
10-513-3560 ETS COLLECTION FEES	1,154	1,184	1,500	1,800
10-513-3700 MAPS, DEEDS & RESEARCH	-	56	-	50
10-513-3850 ECONOMIC DEVELOPMENT EFFORTS	1,427	1,345	-	-
10-513-4050 VEHICLE EXPENSE - GAS & OIL	437	411	880	880
10-513-4100 VEHICLE MAINTENANCE & REPAIRS	976	528	100	700
10-513-4150 EQUIPMENT & SUPPLIES	-	-	-	-
10-513-4500 MISCELLANEOUS EXPENSE	465	155	250	250
10-513-4200 CONDEMNATION EXPENSE	—	—	<u>1,000</u>	—
TOTAL	<u>32,546</u>	<u>29,557</u>	<u>21,390</u>	<u>21,349</u>
CAPITAL OUTLAY				
10-513-5000 MACHINERY & EQUIPMENT	—	—	<u>71,700</u>	<u>43,300</u>
TOTAL	<u>123,286</u>	<u>66,405</u>	<u>191,165</u>	<u>207,249</u>

10-516

BUILDINGS & GROUNDS

DEPARTMENT DESCRIPTION

THE BUILDINGS & GROUNDS DEPARTMENT IS USED TO ACCOUNT FOR MAINTENANCE AND REPAIR OF EXISTING CITY FACILITIES. IT SHOULD BE NOTED THAT THIS DEPARTMENT DOES NOT ACCOUNT FOR MINOR MAINTENANCE OR CUSTODIAL EXPENSES FOR FACILITIES OTHER THAN THE MEMORIAL BUILDING AND COMMUNITY BUILDING. INCLUDED IS CONTRACT MOWING FOR SOME CITY OWNED PROPERTY.

ELECTRICAL

PLUMBING

HVAC

REFUSE
DISPOSAL
CONTRACTS

JANITORIAL CONTRACTS

EXPENDITURE SUMMARY	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES	118,680	129,159	111,750	128,700
OPERATING EXPENSES	50,777	58,060	61,650	69,430
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	<u>169,458</u>	<u>187,219</u>	<u>173,400</u>	<u>198,130</u>

10-516

BUILDINGS & GROUNDS

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES				
10-516-2000 SALARIES	82,129	90,885	78,650	88,150
10-516-2100 FICA	5,723	4,040	5,700	6,750
10-516-2150 INSURANCE BENEFITS	17,948	19,494	12,900	19,600
10-516-2200 LAGERS	<u>12,881</u>	<u>14,741</u>	<u>14,500</u>	<u>14,200</u>
TOTAL	<u>118,680</u>	<u>129,159</u>	<u>111,750</u>	<u>128,700</u>
OPERATING EXPENSES				
10-516-2250 UNIFORM EXPENSE	-	132	-	-
10-516-3000 OFFICE SUPPLIES	-	-	-	500
10-516-3250 TELEPHONE	390	57	-	-
10-516-3300 BUILDING MAINTENANCE, UTILITIES & TRASH	24,171	24,750	23,000	24,000
10-516-3325 BUILDING MAINTENANCE & REPAIRS	20,908	17,313	15,000	20,000
10-516-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	1,927	2,000	2,100	2,500
10-516-4050 VEHICLE EXPENSE - GAS & OIL	-	789	3,750	4,500
10-516-4100 VEHICLE MAINT. & REPAIRS	73	1,000	1,000	1,000
10-516-4150 EQUIPMENT MAINTENANCE & REPAIR	2,055	2,473	2,000	2,250
10-516-4200 RECYCLING PROGRAM	340	380	456	480
10-516-4250 TOOLS, EQUIPMENT & SUPPLIES	646	1,508	1,500	1,500
10-516-4350 CONTRACT MOWING	-	-	4,953	5,000
10-516-4450 HOLIDAY LIGHTS	-	7,500	7,691	7,500
10-516-4500 MISCELLANEOUS EXPENSE	<u>267</u>	<u>156</u>	<u>200</u>	<u>200</u>
TOTAL	<u>50,777</u>	<u>58,060</u>	<u>61,650</u>	<u>69,430</u>
CAPITAL OUTLAY				

10-516-5000	MACHINERY & EQUIPMENT	-	-	-	-
	TOTAL	<u>169,458</u>	<u>187,219</u>	<u>173,400</u>	<u>198,130</u>

10-520

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

THE POLICE DEPARTMENT IS A GENERAL FUND SUPPORTED DEPARTMENT. NEARLY HALF OF THE GENERAL FUND'S REVENUE GOES TO SUPPORT THIS DEPARTMENT. WITHIN ITS BUDGET, SEVERAL OPERATIONS AND ACTIVITIES ARE FUNDED, INCLUDING THE 24 HOUR DISPATCH AND COMMUNICATIONS SYSTEM, POLICE PATROL, OFFICER TRAINING, RECORDS, AND COMMUNITY POLICING.

DEPARTMENT RESPONSIBILITIES

BACKGROUND CHECKS	
COMMUNITY POLICING	OFFICER
DETENTION - HOLDING CELL	PATROL
DISPATCH	POLICE RECORDS
EMERGENCY RESPONSE	TRAFFIC

EXPENDITURE SUMMARY	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES	1,279,213	1,281,089	1,371,175	1,602,500
OPERATING EXPENSES	109,640	89,296	111,150	108,090
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	<u>1,388,853</u>	<u>1,370,385</u>	<u>1,482,325</u>	<u>1,710,590</u>

10-520

POLICE DEPARTMENT

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
10-520-2000	SALARIES- POLICE OFFICERS	714,710	635,185	720,550	857,000
10-520-2025	SALARIES - DISPATCHERS	151,298	197,948	180,250	213,200
10-520-2050	SALARIES - POLICE CLERK	50,864	49,950	54,875	53,000
10-520-2100	FICA	65,147	58,685	77,500	85,900
10-520-2150	INSURANCE BENEFITS	179,200	223,480	217,000	266,900
10-520-2200	LAGERS	117,994	115,841	121,000	126,500
10-520-2400	UNEMPLOYMENT EXPENSE	-	-	-	-
	TOTAL	<u>1,279,213</u>	<u>1,281,089</u>	<u>1,371,175</u>	<u>1,602,500</u>
OPERATING EXPENSES					
10-520-2250	UNIFORM EXPENSE	4,968	5,039	14,200	7,000
10-520-2350	OFFICERS EQUIPMENT & SUPPLIES	3,771	5,768	5,000	5,000
10-520-3000	OFFICE SUPPLIES	10,203	5,693	7,000	7,000
10-520-3050	PRINTING	1,730	352	500	1,500
10-520-3100	POSTAGE	49	34	250	300
10-520-3150	PUBLICATIONS & DUES	310	45	600	500
10-520-3200	MEETINGS & CONVENTIONS	3,575	277	1,000	2,500
10-520-3225	SPECIAL TRAINING	4,814	1,388	500	1,500

10-520-3250	TELEPHONE	5,993	5,385	5,500	5,400
10-520-3300	BUILDING MAINTENANCE, UTILITIES, TRASH	23,762	22,780	23,000	25,240
10-520-3350	INSURANCE	-	-	-	-
10-520-3450	OFFICE EQUIPMENT & FURNITURE	33	56	1,000	1,500
10-520-3500	COMCAST INTERNET SERVICE	659	772	900	900
10-520-3525	SIREN EXPENSE	6,412	6,338	6,400	6,400
10-520-3550	REJIS SYSTEM USER CHARGES	4,288	4,168	4,000	4,500
10-520-3750	SERVICE & MAINTENANCE OFFICE EQUIPMENT	1,268	1,296	1,300	9,850
10-520-4050	AUTO EXPENSE - FUEL & OIL	22,050	15,732	25,000	20,000
10-520-4100	AUTO MAINTENANCE & REPAIR	7,411	6,960	8,000	1,000
10-520-4150	EQUIPMENT MAINTENANCE & REPAIR	-	-	1,000	1,000
10-520-4200	RADIO & RADAR REPAIRS	-	-	500	500
10-520-4250	LAB SERVICES	-	158	-	500
10-520-4300	GRANT MATCH POOL	-	3,923	-	-
10-520-4350	PRISONER & JAIL CARE	6,399	1,096	3,500	3,500
10-520-4400	DWI TESTING EXPENSE	-	-	-	500
10-520-4500	MISCELLANEOUS EXPENSE	<u>1,947</u>	<u>2,036</u>	<u>2,000</u>	<u>2,000</u>
	TOTAL	<u>109,640</u>	<u>89,296</u>	<u>111,150</u>	<u>108,090</u>

CAPITAL OUTLAY

10-520-5200	MACHINERY & EQUIPMENT				
	TOTAL	-	-	-	-
	TOTAL	<u>1,388,853</u>	<u>1,370,385</u>	<u>1,482,325</u>	<u>1,710,590</u>

10-521

MUNICIPAL COURT

DEPARTMENT DESCRIPTION

THE MUNICIPAL COURT HANDLES CASES INVOLVING VIOLATION OF CITY ORDINANCES, ESTABLISHES AND COLLECTS ALL FINES, COURT COSTS, AND BOND MONEY, AND PROVIDES OTHER SERVICES PRESCRIBED BY APPLICABLE STATE STATUTES. THE COURT CONSISTS OF THE MUNICIPAL JUDGE AND PROSECUTOR WHO ARE INDEPENDENT CONTRACTORS AND THE COURT ADMINISTRATOR WHO IS AN EMPLOYEE.

DEPARTMENT RESPONSIBILITIES

ADMINISTRATE COURT PROCEEDINGS	ESTABLISHMENT OF COURT FEE
ACCOUNTING OF BOND MONEY	SUBPOENA
COLLECTION OF FINES & FEES	WARRANT
COURT RECORDS RETENTION	

EXPENDITURE SUMMARY	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES	71,542	81,377	86,375	93,350
OPERATING EXPENSES	17,261	15,651	14,356	11,270
CAPITAL OUTLAY	-			
TOTAL EXPENDITURES	<u>88,803</u>	<u>97,028</u>	<u>100,731</u>	<u>104,620</u>

10-521

MUNICIPAL COURT

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
10-521-2000	SALARIES	43,815	51,164	53,500	57,300
10-521-2100	FICA	2,709	1,731	3,200	4,400
10-521-2150	INSURANCE BENEFITS	16,579	18,153	18,075	19,850
10-521-2200	LAGERS	<u>8,439</u>	<u>10,329</u>	<u>11,600</u>	<u>11,800</u>
	TOTAL	<u>71,542</u>	<u>81,377</u>	<u>86,375</u>	<u>93,350</u>

OPERATING EXPENSES					
10-521-2250	UNIFORM EXPENSE	-	-	-	-
10-521-3000	OFFICE SUPPLIES	68	575	436	1,500
10-521-3050	PRINTING	1,376	713	390	300
10-521-3100	POSTAGE	19	22	50	50
10-521-3150	PUBLICATIONS & DUES	140	100	100	120
10-521-3200	MEETINGS & CONVENTIONS	1,448	422	1,900	2,000
10-521-3425	CONTRACTUAL SERVICES	7,200	7,200	7,200	7,200
10-521-3450	OFFICE EQUIPMENT & FURNITURE	-	-	-	-
10-521-3560	ETS COLLECTION FEES	1,794	1,280	1,500	-
10-521-3750	SERVICE & MAINTENANCE OFFICE EQUIPMENT	5,150	5,339	2,780	-
10-521-4500	MISCELLANEOUS EXPENSE	<u>65</u>	<u>-</u>	<u>-</u>	<u>100</u>
	TOTAL	<u>17,261</u>	<u>15,651</u>	<u>14,356</u>	<u>11,270</u>

CAPITAL OUTLAY					
10-521-5000	MACHINERY AND EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>88,803</u>	<u>97,028</u>	<u>100,731</u>	<u>104,620</u>

10-511	TRANSFERS OUT
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DEPARTMENT DESCRIPTION

ALTHOUGH THIS IS NOT A "DEPARTMENT", IT EXISTS AS PART OF THE GENERAL FUND TO RECORD TRANSFERS THAT ARE MADE TO OTHER FUNDS FROM THE GENERAL FUND. TRADITIONALLY, THE GENERAL FUND HAS SERVED AS A FUNDING SOURCE FOR OTHER FUNDS THAT HAVE INSUFFICIENT REVENUE TO MEET EXPENDITURES.

EXPENDITURE SUMMARY	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
TRANSFERS OUT	<u>252,550</u>	<u>181,643</u>	<u>75,000</u>	<u>16,500</u>
TOTAL	<u>252,550</u>	<u>181,643</u>	<u>75,000</u>	<u>16,500</u>

10-511	TRANSFERS OUT
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2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
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TRANSFERS OUT

10-599-9912	TRF. TO DEBT SERVICE (PILOT)	-	-	-	-
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10-599-9930	TRF. TO TRANSPORTATION	250,000	175,000	75,000	15,000
10-599-9940	TRF. TO PARKS	900	4,960	-	-
	TRF. TO CAPITAL PROJECTS	-	-	-	-
	TRF. TO CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-
10-599-9970	TRF. TO EQUIPMENT REPLACEMENT	<u>1,650</u>	<u>1,683</u>	<u>-</u>	<u>1,500</u>
	TOTAL	<u>252,550</u>	<u>181,643</u>	<u>75,000</u>	<u>16,500</u>

17

RISK MANAGEMENT

FUND DESCRIPTION

THE RISK MANAGEMENT FUND ACCOUNTS FOR PROPERTY AND LIABILITY INSURANCE CLAIM DEDUCTIBLES AND FUNDS THE LOSS CONTROL PROGRAM. THE FUND BALANCE ORIGINATED FROM RETURN OF PREMIUMS FROM THE GROUP SELF-INSURANCE POOL, OF WHICH THE CITY IS A MEMBER.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
MISCELLANEOUS	<u>9,010</u>	<u>4,783</u>	<u>57,381</u>	<u>10,399</u>
TRANSFERS IN	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,500</u>
TOTAL REVENUES	<u>9,010</u>	<u>4,783</u>	<u>57,381</u>	<u>68,899</u>
EXPENDITURE SUMMARY				
OPERATING EXPENSES	15,714	32,687	125,399	16,399
CAPITAL OUTLAY	30,958	-	-	-
TRANSFERS OUT	<u>4,980</u>	<u>4,917</u>	<u>5,674</u>	<u>6,416</u>
TOTAL EXPENDITURES	<u>51,652</u>	<u>37,604</u>	<u>131,073</u>	<u>22,815</u>
REVENUES OVER (UNDER) EXPENDITURES	(42,642)	(32,821)	(73,692)	46,084
BEGINNING UNENCUMBERED CASH BALANCE	<u>236,988</u>	<u>194,346</u>	<u>161,525</u>	<u>87,833</u>
ENDING UNENCUMBERED CASH BALANCE	<u>194,346</u>	<u>161,525</u>	<u>87,833</u>	<u>133,917</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

MIDWEST PUBLIC RISK (MPR), A SELF-INSURED RISK POOL THE CITY IS A MEMBER OF, HOLDS A PORTION OF PREMIUMS IN AN ACCOUNT FOR REIMBURSEMENT OF ELIGIBLE LOSS CONTROL AND WELLNESS EXPENSES.

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RISK MANAGEMENT

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
MISCELLANEOUS					
17-4410	MPR REBATES	4,484	4,783	16,417	10,399
17-4420	CLAIM REIMBURSEMENT	<u>4,526</u>	<u>-</u>	<u>40,964</u>	

TOTAL		<u>9,010</u>	<u>4,783</u>	<u>57,381</u>	<u>10,399</u>
TRANSFERS IN					
17-4900	TRANSFERS IN	-	-	-	58,500
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,500</u>
	TOTAL REVENUES	<u>9,010</u>	<u>4,783</u>	<u>57,381</u>	<u>68,899</u>
EXPENDITURES					
OPERATING EXPENSES					
17-517-4400	SAFETY PROGRAMS	6,286	4,687	10,892	16,399
17-517-4425	CITY LAKE DAM ENGINEERING		15,000		
17-517-7000	DEDUCTIBLES - AUTO LOSSES		-	7,528	
17-517-7050	DEDUCTIBLES - PROP.LOSSES		3,000	38,288	
17-517-7000	DEDUCTIBLES - LIABILITY CLAIM	<u>9,428</u>	10,000	68,691	
	TOTAL	<u>15,714</u>	<u>32,687</u>	<u>125,399</u>	<u>16,399</u>
CAPITAL OUTLAY					
17-517-4350	IMPROVEMENTS	<u>30,958</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS OUT					
17-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	-			416
17-599-9910	TRF. TO GENERAL FUND (REC AWARD)	3,615	3,502	4,259	3,500
17-599-9920	TRF. TO PUBLIC HEALTH	100	150	150	150
17-599-9930	TRF. TO TRANSPORTATION	575	535	535	700
17-599-9940	TRF. TO PARKS	405	440	440	650
17-599-9960	TRF. TO WATER / WASTEWATER	285	290	290	1,000
17-599-9915	TRF. TO CAPITAL IMPROVEMENTS SALES TAX				
	TOTAL	<u>4,980</u>	<u>4,917</u>	<u>5,674</u>	<u>6,416</u>
	TOTAL EXPENDITURES	<u>51,652</u>	<u>37,604</u>	<u>131,073</u>	<u>22,815</u>
	REVENUES OVER (UNDER) EXPENDITURES	<u>(42,642)</u>	<u>(32,821)</u>	<u>(73,692)</u>	<u>46,084</u>
	BEGINNING UNENCUMBERED CASH	<u>236,988</u>	<u>194,346</u>	<u>161,525</u>	<u>87,833</u>
	ENDING UNENCUMBERED CASH	<u>194,346</u>	<u>161,525</u>	<u>87,833</u>	<u>133,917</u>

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EQUIPMENT REPLACEMENT

FUND DESCRIPTION

THE EQUIPMENT REPLACEMENT FUND CASH FINANCES EQUIPMENT PURCHASES TO BE REPAID BY OTHER FUNDS OVER A SPAN OF TIME. THIS ALLOWS THE CITY TO SAVE MONEY ON LEASE FEES AND INTEREST. THE FUND WAS ESTABLISHED IN FY 2013. THE FUND BALANCE ORIGINATED FROM PRE-PAID PAYMENTS IN LIEU OF TAXES (PILOT'S).

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
TRANSFERS IN	<u>25,331</u>	<u>33,416</u>	<u>21,667</u>	<u>9,304</u>
TOTAL REVENUES	<u>25,331</u>	<u>33,416</u>	<u>21,667</u>	<u>9,304</u>
EXPENDITURE SUMMARY				

CAPITAL OUTLAY	<u>24,376</u>	<u>-</u>	<u>5,000</u>	<u>97,000</u>
TOTAL EXPENDITURES	<u>24,376</u>	<u>-</u>	<u>5,000</u>	<u>97,000</u>
REVENUES OVER (UNDER) EXPENDITURES	955	33,416	16,667	(87,696)
BEGINNING UNENCUMBERED CASH BALANCE	<u>64,595</u>	<u>65,551</u>	<u>98,967</u>	<u>115,634</u>
ENDING UNENCUMBERED CASH BALANCE	<u>65,551</u>			

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

AS A REVOLVING INTERNAL FUNDING MECHANISM FOR THE PURCHASE OF EQUIPMENT AND OTHER CAPITAL ITEMS, THIS FUND'S REVENUE SHOULD ALWAYS KEEP PACE WITH EXPENSES REPLENISHING FUNDS ANNUALLY OVER THE LIFE CYCLE OF THE PURCHASED ITEM.

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EQUIPMENT REPLACEMENT

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
TRANSFERS IN					
70-4910	TRF. FROM GENERAL FUND	1,650	1,683	-	1,500
70-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	10,012	18,124	8,118	-
70-4920	TRF. FROM PUBLIC HEALTH	5,684	5,684	5,684	-
70-4930	TRF. FROM TRANSPORTATION	7,985	7,925	7,865	7,804
70-4940	TRF. FROM PARKS	-	-	-	-
	TOTAL	<u>25,331</u>	<u>33,416</u>	<u>21,667</u>	<u>9,304</u>
	TOTAL REVENUES	<u>25,331</u>	<u>33,416</u>	<u>21,667</u>	<u>9,304</u>
EXPENDITURES					
CAPITAL OUTLAY					
70-570-5012	COMPUTER EQUIPMENT	-	-	-	13,000
70-570-5017	POLICE EQUIPMENT	-	-	-	-
70-570-5025	PARK EQUIPMENT	<u>24,376</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>24,376</u>	<u>-</u>	<u>-</u>	<u>13,000</u>
TRANSFERS OUT					
70-599-9972	TRF. TO VEHICLE REPLACEMENT FUND	-	-	5,000	84,000
	TOTAL	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>84,000</u>
	TOTAL EXPENDITURES	<u>24,376</u>	<u>-</u>	<u>5,000</u>	<u>97,000</u>
	REVENUES OVER (UNDER) EXPENDITURES	955	33,416	16,667	(87,696)
	BEGINNING UNENCUMBERED CASH	<u>64,595</u>	<u>65,551</u>	<u>98,967</u>	<u>115,634</u>
	ENDING UNENCUMBERED CASH	<u>65,551</u>	<u>98,967</u>	<u>115,634</u>	<u>27,938</u>

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TRANSPORTATION

FUND DESCRIPTION

THE TRANSPORTATION FUND (FORMERLY THE STREET FUND) IS THE LARGEST OF THE SPECIAL REVENUE FUNDS. REVENUES FROM THIS FUND COME FROM DEDICATED PROPERTY TAXES, STATE TAXES, AND FEES DISTRIBUTED TO THE CITY FOR THE PURPOSES OF ROAD CONSTRUCTION, REPAIR, AND MAINTENANCE.

DEPARTMENT RESPONSIBILITIES

CITY PARKING LOTS
 SNOW REMOVAL
 STREET MAINTENANCE
 STREET OVERLAY CONTRACT

STREET
 STORM SEWER
 TRAFFIC SIGN

2019 / 2020 ACTUAL 2020 / 2021 ACTUAL 2021 / 2022 ESTIMATE 2022 / 2023 BUDGET

REVENUE SUMMARY

PROPERTY TAXES	168,710	178,442	182,320	185,500
OTHER TAXES	339,811	329,331	360,400	355,500
SALES TAXES	338,425	376,173	425,000	400,000
OTHER REVENUES	167,461	122,060	175,805	172,750
MISCELLANEOUS REVENUES	7,367	9,343	4,000	2,500
TRANSFERS IN	<u>325,575</u>	<u>260,535</u>	<u>213,535</u>	<u>201,268</u>
TOTAL REVENUES	<u>1,347,348</u>	<u>1,275,884</u>	<u>1,361,060</u>	<u>1,317,518</u>

EXPENDITURE SUMMARY

PERSONNEL SERVICES	286,520	239,523	239,050	297,700
OPERATING EXPENSES	343,213	321,096	363,076	398,159
CAPITAL OUTLAY	519,275	475,068	538,461	550,120
TRANSFERS OUT	<u>98,214</u>	<u>46,642</u>	<u>275,607</u>	<u>52,454</u>
TOTAL EXPENDITURES	<u>1,247,222</u>	<u>1,082,329</u>	<u>1,416,194</u>	<u>1,298,433</u>
REVENUES OVER (UNDER) EXPENDITURES	100,126	193,555	(55,134)	19,085
BEGINNING UNENCUMBERED CASH BALANCE	<u>405,584</u>	<u>505,711</u>	<u>699,266</u>	<u>644,132</u>
ENDING UNENCUMBERED CASH BALANCE	<u>505,711</u>	<u>699,266</u>	<u>644,132</u>	<u>663,217</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

FY21 AND FY22 SAW LARGE INCREASES TO SALES TAXES AND INTERGOVERNMENTAL REVENUES. WE ANTICIPATE THESE FUNDING SOURCES TO DECLINE SLIGHTLY BACK TO PRE-PANDEMIC LEVELS.

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TRANSPORTATION

2019 / 2020 ACTUAL 2020 / 2021 ACTUAL 2021 / 2022 ESTIMATE 2022 / 2023 BUDGET

REVENUES

PROPERTY TAX

30-4100	CURRENT TAXES	160,041	167,708	172,000	175,000
30-4105	DELINQUENT TAXES	<u>8,669</u>	<u>10,734</u>	<u>10,320</u>	<u>10,500</u>
	TOTAL	<u>168,710</u>	<u>178,442</u>	<u>182,320</u>	<u>185,500</u>

OTHER TAXES

30-4110	TAXES - STATE MOTOR VEHICLE	73,976	78,163	91,000	82,000
30-4111	TAXES - STATE GASOLINE	256,604	241,707	260,000	264,000
30-4115	CIGARETTE TAXES	9,231	9,461	9,400	9,500
	TOTAL	<u>339,811</u>	<u>329,331</u>	<u>360,400</u>	<u>355,500</u>
SALES TAXES					
30-4120	TAXES - 1/2 TRANSPORTATION SALES TAX	338,425	376,173	425,000	400,000
	TOTAL	<u>338,425</u>	<u>376,173</u>	<u>425,000</u>	<u>400,000</u>
OTHER REVENUE					
30-4380	CASS COUNTY TRANSPORTATION GRANT	101,419	-	104,685	105,000
30-4385	CASS COUNTY ROAD & BRIDGE SHARE	59,373	116,068	60,000	60,000
30-4232	EXCAVATION / ROW PERMITS	375	-	900	-
30-4400	MISCELLANEOUS GRANTS & DONATIONS	6,294	5,992	6,500	6,500
30-4372	REBATES - CITY GAS PURCHASE	-	-	<u>3,720</u>	<u>1,250</u>
	TOTAL	<u>167,461</u>	<u>122,060</u>	<u>175,805</u>	<u>172,750</u>
MISCELLANEOUS					
30-4800	MISCELLANEOUS REVENUE	7,367	9,343	4,000	2,500
	TOTAL	<u>7,367</u>	<u>9,343</u>	<u>4,000</u>	<u>2,500</u>
TRANSFERS IN					
30-4910	TRF. FROM GENERAL FUND	250,000	175,000	75,000	15,000
30-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	50,000	50,000	100,000	100,000
30-4916	TRF. FROM EXCISE TAX	-	-	-	42,768
30-4917	TRF. FROM RISK MANAGEMENT	575	535	535	700
30-4918	TRF. FROM PARK / STORMWATER SALES TAX	<u>25,000</u>	<u>35,000</u>	<u>38,000</u>	<u>42,800</u>
	TOTAL	<u>325,575</u>	<u>260,535</u>	<u>213,535</u>	<u>201,268</u>
	TOTAL REVENUES	<u>1,347,348</u>	<u>1,275,884</u>	<u>1,361,060</u>	<u>1,317,518</u>

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TRANSPORTATION

		2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023
		ACTUAL	ACTUAL	ESTIMATE	BUDGET
EXPENDITURES					
PERSONNEL SERVICES					
30-550-2000	SALARIES	196,395	169,864	165,000	204,000
30-550-2100	FICA	14,082	11,552	13,300	15,700
30-550-2150	INSURANCE BENEFITS	42,808	33,076	29,750	36,000
30-550-2200	LAGERS	<u>33,236</u>	<u>25,031</u>	<u>31,000</u>	<u>42,000</u>
	TOTAL	<u>286,520</u>	<u>239,523</u>	<u>239,050</u>	<u>297,700</u>
OPERATING EXPENSES					
30-550-2250	UNIFORM EXPENSE	2,243	1,511	3,000	3,000
30-550-3000	OFFICE SUPPLIES	70	70	-	500
30-550-3050	PRINTING	1,311	1,376	2,789	1,800
30-550-3150	PUBLICATIONS & DUES	995	-	-	-
30-550-3225	SPECIAL TRAINING	-	-	-	2,500

30-550-3250	TELEPHONE	6,265	5,791	5,000	5,520
30-550-3300	BUILDING MAINTENANCE, UTILITIES & TRASH	3,450	4,015	4,000	4,960
30-550-3350	INSURANCE	40,544	52,235	71,537	81,600
30-550-3400	PROFESSIONAL FEES	-	-	-	-
30-550-3450	OFFICE EQUIPMENT & FURNITURE	1,927	2,668	3,000	5,000
30-550-4050	VEHICLE EXPENSE - GAS & OIL	17,668	17,702	29,750	23,779
30-550-4100	VEHICLE MAINTENANCE & REPAIRS	16,708	10,614	10,000	15,000
30-550-4150	EQUIPMENT MAINTENANCE & REPAIRS	23,074	12,966	17,500	25,000
30-550-4160	EQUIPMENT RENTAL	-	-	500	500
30-550-4200	ROCK, ASPHALT & ROAD MATERIALS	35,009	37,780	30,000	45,000
30-550-4250	SALT & SAND / SNOW REMOVAL	32,273	13,769	15,000	16,500
30-550-4300	CULVERTS	766	661	2,500	3,000
30-550-4350	STREET SIGNS	2,954	2,489	3,500	4,000
30-550-4400	STREET LIGHTING	137,736	145,105	145,000	144,000
30-550-4450	TOOLS & SUPPLIES	1,630	2,016	5,000	2,500
30-550-4500	MISCELLANEOUS EXPENSE	4,475	616	2,000	1,000
30-550-4600	CONTRACT TREE REMOVAL	-	-	-	-
30-550-4650	OATS BUS	<u>14,115</u>	<u>9,712</u>	<u>13,000</u>	<u>13,000</u>
	TOTAL	<u>343,213</u>	<u>321,096</u>	<u>363,076</u>	<u>398,159</u>
CAPITAL OUTLAY					
30-550-5450	MAJOR IMPROVEMENT PROJECTS	501,508	462,794	513,341	525,000
30-550-5350	MACHINERY & EQUIPMENT	<u>17,767</u>	<u>12,274</u>	<u>25,120</u>	<u>25,120</u>
	TOTAL	<u>519,275</u>	<u>475,068</u>	<u>538,461</u>	<u>550,120</u>
TRANSFERS OUT					
30-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	40,229	38,717	42,742	44,650
30-599-9913	TRF. TO CAPITAL PROJECTS	50,000	-	225,000	-
30-599-9970	TRF. TO EQUIPMENT REPLACEMENT	<u>7,985</u>	<u>7,925</u>	<u>7,865</u>	<u>7,804</u>
	TOTAL	<u>98,214</u>	<u>46,642</u>	<u>275,607</u>	<u>52,454</u>
	TOTAL EXPENDITURES	<u>1,247,222</u>	<u>1,082,329</u>	<u>1,416,194</u>	<u>1,298,433</u>
	REVENUES OVER (UNDER) EXPENDITURES	100,126	193,555	(55,134)	19,085
	BEGINNING UNENCUMBERED CASH	<u>405,584</u>	<u>505,711</u>	<u>699,266</u>	<u>644,132</u>
	ENDING UNENCUMBERED CASH	<u>505,711</u>	<u>699,266</u>	<u>644,132</u>	<u>663,217</u>

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PARKS

FUND DESCRIPTION

THE PARKS FUND PROVIDES FOR MAINTENANCE OF THE 300+ ACRE CITY PARK SYSTEM AND RECREATION PROGRAMMING. REVENUES FOR THIS FUND ARE DERIVED FROM DEDICATED PROPERTY TAXES, USER FEES, DONATIONS, AND TRANSFERS FROM THE PARK / STORMWATER SALES TAX FUND.

DEPARTMENT RESPONSIBILITIES

PARK ADMINISTRATION

PARK MAINTENANCE

PLAYGROUNDS

ATHLETIC FACILITY MAINTENANCE

RECREATION

TURF

SWIMMING

CITY LAKE

2019 / 2020
ACTUAL

2020 / 2021
ACTUAL

2021 / 2022
ESTIMATE

2022 / 2023
BUDGET

REVENUE SUMMARY

PROPERTY TAXES	90,005	95,197	97,520	99,600
FEES & PERMITS	1,261	19,053	16,808	12,600
OTHER REVENUES	39,075	8,000	-	-
CHARGES FOR SERVICES	195,378	198,151	246,881	227,200
SALE OF SURPLUS	-	-	1,250	-
MISCELLANEOUS REVENUES	5,485	1,571	1,000	1,000
TRANSFERS IN	<u>300,305</u>	<u>299,440</u>	<u>327,240</u>	<u>327,450</u>
TOTAL REVENUES	<u>631,509</u>	<u>621,412</u>	<u>690,699</u>	<u>667,850</u>

EXPENDITURE SUMMARY

PERSONNEL EXPENSES	282,365	284,274	275,410	281,607
OPERATING EXPENSES	238,668	201,980	372,594	371,969
CAPITAL OUTLAY	-	8,605	4,505	-
DEBT SERVICE	-	-	-	-
TRANSFERS OUT	<u>17,719</u>	<u>16,322</u>	<u>18,225</u>	<u>13,538</u>
TOTAL EXPENDITURES	<u>538,752</u>	<u>511,181</u>	<u>670,734</u>	<u>667,114</u>
REVENUES OVER (UNDER) EXPENDITURES	92,758	110,231	19,965	736
BEGINNING UNENCUMBERED CASH BALANCE	<u>52,553</u>	<u>70,106</u>	<u>103,335</u>	<u>123,300</u>
ENDING UNENCUMBERED CASH BALANCE	<u>145,311</u>	<u>180,337</u>	<u>123,300</u>	<u>124,036</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

IN FY22, WE REDUCDED PERSONNEL BY 1 FTE AND SWITCHED TO CONTRACTED MOWING FOR CITY-OWNED FACILITIES. THE FY23 BUDGET ALSO INCLUDES FUNDING FOR A POOL MANAGEMENT SERVICES CONTRACT WITH MIDWEST POOL MANAGEMENT.

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PARKS

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PARKS REVENUES					
PROPERTY TAXES					
40-4100	CURRENT TAXES	85,381	89,470	92,000	94,000
40-4105	DELINQUENT TAXES	<u>4,625</u>	<u>5,727</u>	<u>5,520</u>	<u>5,600</u>
	TOTAL	<u>90,005</u>	<u>95,197</u>	<u>97,520</u>	<u>99,600</u>
FEES & PERMITS					
40-4227	DEVELOPMENT FEES	<u>1,261</u>	<u>19,053</u>	<u>16,808</u>	<u>12,600</u>
OTHER REVENUES					
40-4400	MISCELLANEOUS INCOME	<u>39,075</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
CHARGES FOR SERVICES - PARKS					
40-4500	FIELD & LIGHT FEES	3,500	8,905	6,070	5,000
40-4505	PROGRAM FEES	2,837	1,525	450	500

40-4506	FATHER DAUGHTER DANCE	5,015	3,520	4,000	5,000
40-4507	SHELTER RESERVATIONS	2,865	2,260	2,595	2,250
40-4510	LL BASEBALL / SOFTBALL	38,365	56,098	58,000	57,125
40-4517	BOYS / GIRLS BASKETBALL	21,251	19,815	24,114	22,000
40-4523	LL GIRLS VOLLEYBALL	8,992	3,654	11,000	9,375
40-4524	ADULT PROGRAMS	7,427	430	2,000	3,000
40-4525	TINY TOT PROGRAMS	4,353	2,155	4,500	4,500
40-4526	FITNESS	-	-	80	-
40-4527	YOUTH FLAG FOOTBALL	-	9,240	11,500	11,000
40-4530	CONCESSIONS	<u>23,475</u>	<u>26,412</u>	<u>32,514</u>	<u>28,500</u>
	TOTAL	<u>118,080</u>	<u>134,014</u>	<u>156,823</u>	<u>148,250</u>

SALE OF SURPLUS

40-4650	SALE OF SURPLUS	<u>-</u>	<u>-</u>	<u>1,250</u>	<u>-</u>
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MISCELLANEOUS INCOME

40-4800	MISCELLANEOUS INCOME	<u>5,485</u>	<u>1,571</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL	<u>253,906</u>	<u>257,835</u>	<u>273,401</u>	<u>261,450</u>

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PARKS

2019 / 2020 ACTUAL 2020 / 2021 ACTUAL 2021 / 2022 ESTIMATE 2022 / 2023 BUDGET

CHARGES FOR SERVICES - POOL

40-4550	ADMISSIONS	24,061	23,080	33,168	22,500
40-4555	PASSES	27,038	13,940	27,359	27,950
40-4565	LESSONS	11,518	9,788	12,285	11,500
40-4570	POOL RENTAL	<u>9,133</u>	<u>10,742</u>	<u>10,735</u>	<u>11,000</u>
	TOTAL	<u>71,749</u>	<u>57,550</u>	<u>83,547</u>	<u>72,950</u>

CHARGES FOR SERVICES - LAKE

40-4590	LAKE PERMITS	<u>5,549</u>	<u>6,587</u>	<u>6,511</u>	<u>6,000</u>
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TRANSFERS IN

40-4910	TRF. FROM GENERAL FUND	900	-	-	-
40-4917	TRF. FROM RISK MANAGEMENT	405	440	440	650
40-4918	TRF. FROM PARK / STORMWATER SALES TAX	290,000	299,000	326,800	326,800
40-4920	TRF. FROM PUBLIC HEALTH	<u>9,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>300,305</u>	<u>299,440</u>	<u>327,240</u>	<u>327,450</u>
	TOTAL REVENUES	<u>631,509</u>	<u>621,412</u>	<u>690,699</u>	<u>667,850</u>

EXPENDITURE SUMMARY

40-570	PARKS ADMINISTRATION	167,132	180,216	207,171	199,780
40-572	PARKS MAINTENANCE	160,910	153,132	159,105	145,657
40-573	RECREATION	137,547	133,497	139,836	149,139
40-574	SWIMMING POOL	114,453	89,775	131,669	142,965
40-576	LAKE	16,195	15,241	14,728	16,035
40-599	TRANSFERS OUT	<u>17,719</u>	<u>16,322</u>	<u>18,225</u>	<u>13,538</u>
	TOTAL EXPENDITURES	<u>613,957</u>	<u>588,183</u>	<u>670,734</u>	<u>667,114</u>
	REVENUES OVER (UNDER) EXPENDITURES	17,553	33,229	19,965	736

BEGINNING UNENCUMBERED CASH	<u>52,553</u>	<u>70,106</u>	<u>103,335</u>	<u>123,300</u>
ENDING UNENCUMBERED CASH	<u>70,106</u>	<u>103,335</u>	<u>123,300</u>	<u>124,036</u>

40-570

PARKS ADMINISTRATION

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
40-570-2000	SALARIES	62,531	67,211	63,400	64,000
40-570-2100	FICA	4,307	4,508	4,350	5,000
40-570-2150	INSURANCE BENEFITS	9,468	11,889	14,350	13,000
40-570-2200	LAGERS	<u>13,162</u>	<u>13,419</u>	<u>12,350</u>	<u>13,500</u>
	TOTAL	<u>89,469</u>	<u>97,027</u>	<u>94,450</u>	<u>95,500</u>
OPERATING EXPENSES					
40-570-2250	UNIFORM EXPENSE	500	794	500	500
40-570-2400	UNEMPLOYMENT BENEFITS	-	755	-	-
40-570-3000	OFFICE SUPPLIES	371	562	500	750
40-570-3050	PRINTING	449	24	450	450
40-570-3100	POSTAGE	26	24	25	100
40-570-3150	PUBLICATIONS & DUES	1,790	1,237	1,560	1,560
40-570-3200	MEETINGS & CONVENTIONS	3,017	3,517	2,250	2,120
40-570-3250	TELEPHONE	2,702	1,133	1,020	1,020
40-570-3300	BUILDING MAINTENANCE, UTILITIES, TRASH	31,976	29,759	36,680	36,680
40-570-3350	INSURANCE	30,164	38,432	59,968	50,700
40-570-3560	ETS COLLECTION FEES	4,025	4,552	7,368	8,000
40-570-3750	SERVICE OFFICE EQUIPMENT	2,645	2,400	2,400	2,400
40-570-4050	VEHICLE EXPENSE - GAS & OIL	-	-	-	-
	TOTAL	<u>77,664</u>	<u>83,189</u>	<u>112,721</u>	<u>104,280</u>
CAPITAL OUTLAY					
40-570-5000	MACHINERY & EQUIPMENT	-	-	-	-
	TOTAL	-	-	-	-
	TOTAL	<u>167,132</u>	<u>180,216</u>	<u>207,171</u>	<u>199,780</u>

40-572

PARKS MAINTENANCE

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
40-572-2000	SALARIES	84,204	74,907	69,350	73,160
40-572-2100	FICA	5,945	1,957	9,900	5,597
40-572-2150	INSURANCE BENEFITS	22,148	22,433	17,500	17,900
40-572-2200	LAGERS	<u>12,823</u>	<u>16,450</u>	<u>14,150</u>	<u>13,000</u>
	TOTAL	<u>125,119</u>	<u>115,747</u>	<u>110,900</u>	<u>109,657</u>
OPERATING EXPENSES					
40-572-2250	UNIFORM EXPENSE	765	320	450	450

40-572-4050	VEHICLE EXPENSE - GAS & OIL	8,564	5,398	4,250	4,500
40-572-4100	VEHICLE MAINTENANCE & REPAIRS	2,326	238	1,500	1,000
40-572-4150	EQUIPMENT MAINTENANCE & REPAIRS	2,136	2,846	2,250	2,250
40-572-4200	MAINTENANCE & REPAIRS	22,000	19,774	20,000	15,000
40-572-4250	FIELD SIGN INSTALL / MAINTENANCE	-	204	250	500
40-572-4350	CONTRACT LABOR - MOWING	-	-	15,000	12,300
40-572-4500	MISCELLANEOUS EXPENSE	-	-	-	-
	TOTAL	<u>35,791</u>	<u>28,780</u>	<u>43,700</u>	<u>36,000</u>

CAPITAL OUTLAY

40-572-5300	IMPROVEMENTS	-	8,499	4,505	-
40-572-5350	MACHINERY & EQUIPMENT	-	106	-	-
	TOTAL	-	<u>8,605</u>	<u>4,505</u>	-
	TOTAL	<u>160,910</u>	<u>153,132</u>	<u>159,105</u>	<u>145,657</u>

40-573

RECREATION

2019 / 2020
ACTUAL

2020 / 2021
ACTUAL

2021 / 2022
ESTIMATE

2022 / 2023
BUDGET

PERSONNEL SERVICES

40-573-2000	SALARIES	55,542	59,795	50,500	40,200
40-573-2025	SALARIES - CONCESSIONS	-	-	-	7,700
40-573-2050	SALARIES - SITE SUPERVISORS	-	-	-	4,900
40-573-2100	FICA	4,219	3,749	4,560	4,050
40-573-2150	INSURANCE BENEFITS	8,699	9,829	10,000	11,300
40-573-2200	LAGERS	<u>6,745</u>	<u>3,629</u>	<u>5,000</u>	<u>8,300</u>
	TOTAL	<u>75,205</u>	<u>77,002</u>	<u>70,060</u>	<u>76,450</u>

OPERATING EXPENSES

40-573-4300	PROGRAM SUPPLIES & EXPENSE	3,388	3,960	3,000	3,574
40-573-4301	DADDY / DAUGHTER DANCE	1,529	1,607	1,750	2,000
40-573-4305	LL BASEBALL / SOFTBALL	24,276	25,542	27,181	29,500
40-573-4313	LL BOYS / GIRLS BASKETBALL	11,272	7,981	12,000	10,775
40-573-4317	LL GIRLS VOLLEYBALL	3,890	1,482	3,900	4,900
40-573-4318	ADULT PROGRAMS	6,728	-	1,200	3,000
40-573-4320	TINY TOT LEAGUES	1,144	813	726	1,500
40-573-4321	FITNESS	844	160	190	-
40-573-4323	YOUTH FLAG FOOTBALL	-	3,039	6,829	6,000
40-573-4330	CONCESSIONS	9,270	11,911	13,000	11,440
40-573-	MISCELLANEOUS EXPENSE	-	-	-	-
	TOTAL	<u>62,342</u>	<u>56,495</u>	<u>69,776</u>	<u>72,689</u>

CAPITAL OUTLAY

40-573-	IMPROVEMENTS	-	-	-	-
40-573-	MACHINERY & EQUIPMENT	-	-	-	-
	TOTAL	-	-	-	-
	TOTAL	<u>137,547</u>	<u>133,497</u>	<u>139,836</u>	<u>149,139</u>

40-574

SWIMMING POOL

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
40-574-2000	SALARIES	62,965	66,419	-	-
40-574-2100	FICA	<u>4,812</u>	<u>5,081</u>	-	-
	TOTAL	<u>67,777</u>	<u>71,500</u>	-	-

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
OPERATING EXPENSES					
40-574-2250	UNIFORM EXPENSE	-	1,419	-	-
40-574-3250	TELEPHONE	1,521	1,498	1,400	1,800
40-574-3300	UTILITIES & TRASH	8,754	8,784	8,700	9,000
40-574-4200	MAINTENANCE & REPAIRS	23,278	5,299	5,169	2,000
40-574-4250	CHEMICALS & SUPPLIES	12,179	-	-	6,700
40-574-4325	CONTRACT INSTRUCTIONS	358	825	882	500
40-574-4350	MANAGEMENT SERVICES	-	-	115,480	122,265
40-574-4500	MISCELLANEOUS EXPENSE	<u>588</u>	<u>450</u>	<u>38</u>	<u>700</u>
	TOTAL	<u>46,676</u>	<u>18,275</u>	<u>131,669</u>	<u>142,965</u>
	TOTAL	<u>114,453</u>	<u>89,775</u>	<u>131,669</u>	<u>142,965</u>

40-576

CITY LAKE

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
OPERATING EXPENSES					
40-576-3300	UTILITIES & TRASH	7,376	7,112	7,250	7,860
40-576-4100	CONTRACT LABOR	7,000	7,000	7,000	7,000
40-576-4200	MAINTENANCE & REPAIRS	1,479	697	400	875
40-576-4250	EQUIPMENT & IMPROVEMENTS	340	432	78	300
40-576-4500	MISCELLANEOUS EXPENSE	-	-	-	-
	TOTAL	<u>16,195</u>	<u>15,241</u>	<u>14,728</u>	<u>16,035</u>

40-599

TRANSFERS OUT

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
TRANSFERS OUT					
40-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	12,414	13,322	13,301	13,538
40-599-9912	TRF. TO DEBT SERVICE	5,305	-	-	-
40-599-9915	TRF. TO C.I.S.T.	-	3,000	-	-
40-599-9970	TRF. TO E.R.F.	-	-	4,924	-
	TOTAL	<u>17,719</u>	<u>16,322</u>	<u>18,225</u>	<u>13,538</u>

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DEBT SERVICE

FUND DESCRIPTION

THE DEBT SERVICE FUND IS USED TO RECORD EXPENDITURES FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON GENERAL OBLIGATION (G.O.) BONDS AND CERTIFICATES OF PARTICIPATION. REVENUES FOR THESE PAYMENTS ARE DERIVED FROM THE DEBT SERVICE LEVY COLLECTIONS AND TRANSFERS IN FROM OTHER FUNDS.

TRANSFERS ARE RECEIVED FROM THE POOL CAPITAL IMPROVEMENT SALES TAX FUND.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
PROPERTY TAXES	771,795	834,417	860,800	869,200
TRANSFERS IN	<u>166,585</u>	<u>163,050</u>	<u>164,900</u>	<u>171,600</u>
TOTAL REVENUES	<u>938,380</u>	<u>997,467</u>	<u>1,025,700</u>	<u>1,040,800</u>
EXPENDITURE SUMMARY				
DEBT SERVICE	888,222	883,563	896,557	924,110
TRANSFERS TO	<u>17,088</u>	<u>32,897</u>	<u>34,132</u>	<u>34,768</u>
TOTAL EXPENDITURES	<u>905,310</u>	<u>916,460</u>	<u>930,689</u>	<u>958,878</u>
REVENUES OVER (UNDER) EXPENDITURES	33,069	81,007	95,011	81,922
BEGINNING UNENCUMBERED CASH BALANCE	<u>77,067</u>	<u>110,137</u>	<u>191,144</u>	<u>286,155</u>
ENDING UNENCUMBERED CASH BALANCE	<u>110,137</u>	<u>191,144</u>	<u>286,155</u>	<u>368,077</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

DEBT PAYMENTS ARE MADE THROUGH A COMBINATION OF TRANSFERS FROM OTHER FUNDS WHICH HAVE BENEFITED FROM PRIOR IMPROVEMENTS, A KNOWN DRAW DOWN OF FUND BALANCE FROM A PILOT PRE-PAYMENT WHICH WAS PREVIOUSLY ASSISTING THE DEBT PAYMENTS, AND THE DEBT SERVICE PROPERTY TAX LEVY.

PROPERTY TAX LEVIES CONTINUE TO GROW, LESSENING THE KNOWN DRAW DOWNS NEEDED FROM THE FUND BALANCE.

THE COUNCIL AUTHORIZED A DEBT SERVICE LEVY INCREASE IN FY 2020, REDUCING TRANSFERS FROM OTHER FUNDS. THE DEBT SERVICE LEVY SHOULD BE SUFFICIENT TO COVER THE 2015B DEBT ISSUANCE FOR YEARS TO COME.

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DEBT SERVICE

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
PROPERTY TAXES					
12-4100	CURRENT TAXES	748,372	784,222	817,000	820,000
12-4105	DELINQUENT TAXES	<u>23,422</u>	<u>50,195</u>	<u>43,800</u>	<u>49,200</u>
	TOTAL	<u>771,795</u>	<u>834,417</u>	<u>860,800</u>	<u>869,200</u>

TRANSFERS IN

12-4910	TRF. FROM GENERAL FUND (PILOT)	-	-	-	-
12-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-
12-4918	TRF. FROM PARK / STORMWATER SALES TAX	-	-	-	-
12-4925	TRF. FROM POOL / CIST	161,280	163,050	164,900	171,600
12-4940	TRF. FROM PARKS	<u>5,305</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>166,585</u>	<u>163,050</u>	<u>164,900</u>	<u>171,600</u>
	TOTAL	<u>938,380</u>	<u>997,467</u>	<u>1,025,700</u>	<u>1,040,800</u>

EXPENDITURES

DEBT SERVICE

GENERAL OBLIGATION BONDS

12-512-8100	PRINCIPAL	640,000	655,000	675,000	710,000
12-512-8000	INTEREST	<u>81,225</u>	<u>68,745</u>	<u>55,973</u>	<u>42,510</u>
	TOTAL	<u>721,225</u>	<u>723,745</u>	<u>730,973</u>	<u>752,510</u>

CERTIFICATES OF PARTICIPATION

12-512-8900	PRINCIPAL	120,000	105,000	110,000	120,000
12-512-8800	INTEREST	<u>46,997</u>	<u>54,818</u>	<u>55,584</u>	<u>51,600</u>
	TOTAL	<u>166,997</u>	<u>159,818</u>	<u>165,584</u>	<u>171,600</u>

TRANSFERS TO

12-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	<u>17,088</u>	<u>32,897</u>	<u>34,132</u>	<u>34,768</u>
	TOTAL EXPENDITURES	<u>905,310</u>	<u>916,460</u>	<u>930,689</u>	<u>958,878</u>
	REVENUES OVER (UNDER) EXPENDITURES	33,069	81,007	95,011	81,922
	BEGINNING UNENCUMBERED CASH	<u>77,067</u>	<u>110,137</u>	<u>191,144</u>	<u>286,155</u>
	ENDING UNENCUMBERED CASH	<u>110,137</u>	<u>191,144</u>	<u>286,155</u>	<u>368,077</u>

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DEBT SERVICE

GENERAL OBLIGATION BONDS

GENERAL OBLIGATION BONDS, COMMONLY CALLED "G.O. BONDS", ARE BONDS SECURED BY THE PLEDGE OF THE CITY'S FULL FAITH, CREDIT, AND TAXING POWER. THE TAXING POWER IS AN UNLIMITED AD VALOREM TAX BASED ON THE ASSESSED VALUE OF PROPERTY LOCATED WITHIN THE CITY. THE CITY IS LEGALLY ALLOWED TO RAISE TAXES IN ORDER TO ENSURE THE DEBT SERVICE ON THE BONDS ARE PAID IN EACH FISCAL YEAR.

G.O. BONDS CARRY THE LOWEST INTEREST RATES AMONG THE VARIOUS FINANCING OPTIONS. THE VOTERS MUST APPROVE G.O. BONDS WITH EITHER A FOUR-SEVENTHS (4/7 THS) OR TWO-THIRDS (2/3 RDS) MAJORITY, DEPENDING ON WHEN THE ELECTION IS HELD.

BOND ISSUES ACCOUNTED FOR IN THIS SECTION INCLUDE: SERIES 2015B (REFUNDING OF 2005 G.O. BONDS)

CERTIFICATES OF PARTICIPATION (COP'S)

CERTIFICATES OF PARTICIPATION OR LEASE PARTICIPATION CERTIFICATES, ALSO KNOWN AS "COP'S", ARE CERTIFICATES THAT REPRESENT A PROPORTIONATE INTEREST OF THE OWNER OF EACH CERTIFICATES IN THE RIGHT OF THE LENDER TO RECEIVE RENTAL PAYMENTS MADE BY THE CITY UNDER THE LEASE-PURCHASE AGREEMENT.

CERTIFICATES OF PARTICIPATION ACCOUNTED FOR IN THIS BUDGET INCLUDE: SERIES 2019 (SWIMMING POOL)

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TOTAL DEBT SERVICE BY YEAR

YEAR	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	760,000	127,510	887,510
2020 / 2021	760,000	126,495	886,495
2021 / 2022	785,000	110,573	895,573
2022 / 2023	830,000	94,110	924,110
2023 / 2024	850,000	76,665	926,665
2024 / 2025	865,000	58,830	923,830
2025 / 2026	120,000	40,650	160,650
2026 / 2027	125,000	37,050	162,050
2027 / 2028	130,000	33,300	163,300
2028 / 2029	135,000	29,400	164,400
2029 / 2030	140,000	25,350	165,350
2030 / 2031	140,000	21,150	161,150
2031 / 2032	145,000	16,950	161,950
2032 / 2033	145,000	12,600	157,600
2033 / 2034	<u>275,000</u>	<u>8,250</u>	<u>283,250</u>
TOTAL	<u>6,205,000</u>	<u>818,883</u>	<u>7,023,883</u>

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GENERAL OBLIGATION BONDS

YEAR	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	640,000	80,925	720,925
2020 / 2021	655,000	68,445	723,445
2021 / 2022	675,000	55,673	730,673
2022 / 2023	710,000	42,510	752,510
2023 / 2024	730,000	28,665	758,665
2024 / 2025	<u>740,000</u>	<u>14,430</u>	<u>754,430</u>
TOTAL	<u>4,150,000</u>	<u>290,648</u>	<u>4,440,648</u>

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CERTIFICATES OF PARTICIPATION (COP'S)

YEAR	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	120,000	46,585	166,585
2020 / 2021	105,000	58,050	163,050
2021 / 2022	110,000	54,900	164,900

2022 / 2023	120,000	51,600	171,600
2023 / 2024	120,000	48,000	168,000
2024 / 2025	125,000	44,400	169,400
2025 / 2026	120,000	40,650	160,650
2026 / 2027	125,000	37,050	162,050
2027 / 2028	130,000	33,300	163,300
2028 / 2029	135,000	29,400	164,400
2029 / 2030	140,000	25,350	165,350
2030 / 2031	140,000	21,150	161,150
2031 / 2032	145,000	16,950	161,950
2032 / 2033	145,000	12,600	157,600
2033 / 2034	<u>275,000</u>	<u>8,250</u>	<u>283,250</u>
TOTAL	<u>2,055,000</u>	<u>528,235</u>	<u>2,583,235</u>

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CAPITAL PROJECTS

FUND DESCRIPTION

THE CAPITAL PROJECTS FUND WAS CREATED TO RECORD EXPENDITURES ON MAJOR CAPITAL PROJECTS FUNDED THROUGH VARIOUS SOURCES INCLUDING CERTIFICATES OF PARTICIPATION (COP'S) AND TRANSFERS IN FROM OTHER FUNDS.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
INTERGOVERNMENTAL	1,329,882	18,950	204,460	85,805
INVESTMENT EARNINGS	230			
TRANSFERS IN	<u>50,000</u>	<u>60,000</u>	<u>325,000</u>	<u>-</u>
TOTAL REVENUES	<u>1,380,112</u>	<u>78,950</u>	<u>529,460</u>	<u>85,805</u>
EXPENDITURE SUMMARY				
CAPITAL OUTLAY	<u>1,698,272</u>	<u>107,518</u>	<u>658,211</u>	<u>175,805</u>
TOTAL EXPENDITURES	<u>1,698,272</u>	<u>107,518</u>	<u>658,211</u>	<u>175,805</u>
REVENUES OVER (UNDER) EXPENDITURES	(318,160)	(28,568)	(128,751)	(90,000)
BEGINNING UNENCUMBERED CASH BALANCE	<u>646,782</u>	<u>328,622</u>	<u>300,054</u>	<u>171,303</u>
ENDING UNENCUMBERED CASH BALANCE	<u>328,622</u>	<u>300,054</u>	<u>171,303</u>	<u>81,303</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE FY 23 BUDGET ANTICIPATES FEDERAL FUNDING FOR THE MOPAC PHASE 3 PROJECT, AND INCLUDES THE CITY'S FUNDING MATCH FOR COMPLETION OF THE PROJECT.

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CAPITAL PROJECTS

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES				

INTERGOVERNMENTAL - MOPAC PHASE 3

13-4382	GOVERNMENT GRANTS - MOPAC PHASE 3	-			85,805
13-4383	STATE SMALL URBAN - MOPAC PHASE 3	<u>16,367</u>	<u>6,183</u>	<u>4,460</u>	
	TOTAL	<u>16,367</u>	<u>6,183</u>	<u>4,460</u>	<u>85,805</u>

INTERGOVERNMENTAL - COUNTY CLUB DRIVE

13-4390	STP - COUNTRY CLUB DRIVE	1,279,132	12,767		
13-4391	STATE SMALL URBAN - COUNTRY CLUB DRIVE	19,383			
13-4392	CASS COUNTY - COUNTRY CLUB DRIVE	<u>15,000</u>			
	TOTAL	<u>1,313,515</u>	<u>12,767</u>	<u>-</u>	<u>-</u>

INTERGOVERNMENTAL - 163RD STREET PROJECT

13-4393	STP - 163RD STREET PROJECT			<u>200,000</u>	
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INVESTMENT EARNINGS

13-4750	INTEREST EARNED	<u>230</u>			
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TRANSFERS IN

	TRF. FROM GENERAL FUND - MOPAC PHASE 3				
13-4930	TRF. FROM TRANSPORTATION - 163RD STREET	50,000		225,000	
	TRF. FROM TRANSPORTATION - COUNTY CLUB ROAD	-			
13-4915	TRF. FROM C.I.S.T. - 163RD STREET			50,000	
13-4935	TRF. FROM EXCISE TAX - 163RD STREET		<u>60,000</u>	<u>50,000</u>	
	TOTAL	<u>50,000</u>	<u>60,000</u>	<u>325,000</u>	<u>-</u>
	TOTAL REVENUES	<u>1,380,112</u>	<u>78,950</u>	<u>529,460</u>	<u>85,805</u>

13

CAPITAL PROJECTS

2019 / 2020 ACTUAL 2020 / 2021 ACTUAL 2021 / 2022 ESTIMATE 2022 / 2023 BUDGET

EXPENDITURES

CAPITAL OUTLAY - MOPAC PHASE 3

13-513-5401	MOPAC - CONSTRUCTION - FEDERAL	-			85,805
13-513-5402	MOPAC - CONSTRUCTION - CITY	-			90,000
13-513-5402	MOPAC - ENGINEERING - CITY	-	1,546		
13-513-5403	MOPAC - ENGINEERING - SMALL URBAN	<u>-</u>	<u>6,183</u>		
	TOTAL	<u>-</u>	<u>7,729</u>	<u>-</u>	<u>175,805</u>

CAPITAL OUTLAY - COUNTRY CLUB DRIVE

13-550-5500	CONSTRUCTION INSPECTION - CITY	36,264			
13-550-5501	CONSTRUCTION - FEDERAL	1,298,515			
13-550-5502	CONSTRUCTION - CITY	349,911			
13-550-5503	CONSTRUCTION - SMALL URBAN	<u>-</u>			
	TOTAL	<u>1,684,690</u>	<u>-</u>	<u>-</u>	<u>-</u>

CAPITAL OUTLAY - 163RD STREET IMPROVEMENT

13-555-5500	ENGINEERING - CITY	13,582	19,377	5,347	
13-555-5501	CONSTRUCTION - FEDERAL	-		200,000	
13-555-5502	CONSTRUCTION - CITY	-	80,412	413,026	
13-555-5503	CONSTRUCTION INSPECTION - CITY	-		39,838	
	TOTAL	<u>13,582</u>	<u>99,789</u>	<u>658,211</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>1,698,272</u>	<u>107,518</u>	<u>658,211</u>	<u>175,805</u>
	REVENUES OVER (UNDER) EXPENDITURES	(318,160)	(28,568)	(128,751)	(90,000)
	BEGINNING UNENCUMBERED CASH	<u>646,782</u>	<u>328,622</u>	<u>300,054</u>	<u>171,303</u>
	ENDING UNENCUMBERED CASH	<u>328,622</u>	<u>300,054</u>	<u>171,303</u>	<u>81,303</u>

15

CAPITAL IMPROVEMENTS SALES TAX

FUND DESCRIPTION

THE 1/2 CENT CAPITAL IMPROVEMENTS SALES TAX WAS AUTHORIZED BY THE VOTERS IN JUNE 1995. REVENUE DERIVED FROM THIS SALES TAX ARE DEDICATED EXCLUSIVELY FOR CAPITAL IMPROVEMENTS.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
SALES TAXES	377,870	417,339	456,000	400,000
TRANSFERS IN	-	-	20,000	-
TOTAL REVENUES	<u>377,870</u>	<u>417,339</u>	<u>476,000</u>	<u>400,000</u>
EXPENDITURE SUMMARY				
CAPITAL OUTLAY	60,490	211,622	140,201	530,410
TRANSFERS OUT	<u>75,024</u>	<u>82,728</u>	<u>174,718</u>	<u>116,000</u>
TOTAL EXPENDITURES	<u>135,514</u>	<u>294,350</u>	<u>314,919</u>	<u>646,410</u>
REVENUES OVER (UNDER) EXPENDITURES	242,356	122,989	161,081	(246,410)
BEGINNING UNENCUMBERED CASH BALANCE	<u>64,713</u>	<u>307,068</u>	<u>430,057</u>	<u>591,138</u>
ENDING UNENCUMBERED CASH BALANCE	<u>307,068</u>	<u>430,057</u>	<u>591,138</u>	<u>344,728</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

EXPENDITURES ANTICIPATED IN FY 23 ARE ALLOCATED FOR PARKS EQUIPMENT, PARKS IMPROVEMENTS, FACILITY IMPROVEMENTS, AND CURB REPLACEMENTS.

TRANSFERS OUT REFLECT ADMINISTRATIVE FEES, FUNDING FOR STREET OVERLAY, AND PAYMENTS TO THE EQUIPMENT REPLACEMENT FUND FOR MONEY BORROWED IN PREVIOUS YEARS FOR THE PURCHASE OF EQUIPMENT. TRANSFER IN FROM POOL CAPITAL IMPROVEMENT SALES TAX TO COVER PARTIAL EXPENSE OF POOL IMPROVEMENTS.

15

CAPITAL IMPROVEMENTS SALES TAX

2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
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REVENUES

SALES TAX

15-4120	CAPITAL IMPROVEMENTS SALES TAX	<u>377,870</u>	<u>417,339</u>	<u>456,000</u>	<u>400,000</u>
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TRANSFERS IN

15-4900	TRANSFERS IN	-			
15-4910	TRF. FROM GENERAL FUND	-			
15-4917	TRF. FROM RISK MANAGEMENT				
15-4925	TRF. FROM POOL C.I.S.T.	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
	TOTAL REVENUES	<u>377,870</u>	<u>417,339</u>	<u>476,000</u>	<u>400,000</u>

EXPENDITURES

CAPITAL OUTLAY

15-515-5000	POLICE VEHICLES	27	38,310	-	-
15-515-5002	POLICE EVIDENCE ROOM IMPROVEMENTS	-	-	-	42,500
15-515-5004	POLICE EQUIPMENT - ELECTRONIC TICKETING	-	-	9,910	30,090
15-515-5010	LEASE PAYMENTS - STREET DEPARTMENT EQUIPMENT	22,420	22,420	22,420	22,420
15-515-5012	PUBLIC WORKS USED DUMP TRUCK	-	25,820	-	-
15-515-5018	P.W. EQUIPMENT	-	-	-	-
15-515-5025	COMPUTER EQUIPMENT	8,948	9,090	1,166	-
15-515-5028	ASSET MANAGEMENT	-	-	-	-
15-515-5055	PARK/POOL EQUIP. & IMPROVEMENTS	-	47,582	48,875	72,000
15-515-5056	CITY LAKE DAM IMPROVEMENTS	-	-	-	65,400
15-515-5060	BUILDINGS & GROUNDS EQUIPMENT & IMPROVEMENTS	21,696	15,688	4,270	248,000
15-515-5061	CITY HALL FASCIA PROJECT	-	-	3,560	-
15-515-5069	CURB REPLACEMENT	-	50,000	50,000	50,000
15-515-5070	SIDEWALK REPAIRS	-	-	-	-
15-515-5071	SKELLY STATION IMPROVEMENTS	7,400	-	-	-
15-515-5072	MEMORIAL BUILDING IMPROVEMENTS	-	2,712	-	-
15-515-5085	STORM SIRENS	<u>-</u>			
	TOTAL	<u>60,490</u>	<u>211,622</u>	<u>140,201</u>	<u>530,410</u>

TRANSFERS OUT

15-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	15,012	14,604	16,600	16,000
15-599-9912	TRF. TO DEBT SERVICE	-	-	-	-
15-599-9930	TRF. TO TRANSPORTATION	50,000	50,000	100,000	100,000
15-599-9913	TRF. TO CAPITAL PROJECTS	-	-	50,000	-
15-599-9970	TRF. TO EQUIPMENT REPLACEMENT	<u>10,012</u>	<u>18,124</u>	<u>8,118</u>	<u>-</u>
	TOTAL	<u>75,024</u>	<u>82,728</u>	<u>174,718</u>	<u>116,000</u>
	TOTAL EXPENDITURES	<u>135,514</u>	<u>294,350</u>	<u>314,919</u>	<u>646,410</u>
	REVENUES OVER (UNDER) EXPENDITURES	242,356	122,989	161,081	(246,410)
	BEGINNING UNENCUMBERED CASH	<u>64,713</u>	<u>307,068</u>	<u>430,057</u>	<u>591,138</u>
	ENDING UNENCUMBERED CASH	<u>307,068</u>	<u>430,057</u>	<u>591,138</u>	<u>344,728</u>

16

EXCISE TAX

FUND DESCRIPTION

THE EXCISE TAX IS A TAX AUTHORIZED BY THE VOTERS FOR INFRASTRUCTURE IMPROVEMENTS NECESSITATED BY NEW DEVELOPMENT.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
OTHER TAXES	<u>29,176</u>	<u>75,671</u>	<u>59,891</u>	<u>44,550</u>
TOTAL REVENUES	<u>29,176</u>	<u>75,671</u>	<u>59,891</u>	<u>44,550</u>

EXPENDITURE SUMMARY				
TRANSFERS OUT	<u>929</u>	<u>61,091</u>	<u>52,084</u>	<u>44,550</u>
TOTAL EXPENDITURES	<u>929</u>	<u>61,091</u>	<u>52,084</u>	<u>44,550</u>
REVENUES OVER (UNDER) EXPENDITURES	28,247	14,580	7,807	-
BEGINNING UNENCUMBERED CASH BALANCE	<u>26,551</u>	<u>54,798</u>	<u>69,378</u>	<u>77,185</u>
ENDING UNENCUMBERED CASH BALANCE	<u>54,798</u>	<u>69,378</u>	<u>77,185</u>	<u>77,185</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THIS BUDGET DOES NOT PROPOSE ANY INCREASE TO THE EXCISE TAX.

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EXCISE TAX

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
OTHER TAXES					
16-4122	EXCISE TAX	<u>29,176</u>	<u>75,671</u>	<u>59,891</u>	<u>44,550</u>
	TOTAL REVENUES	<u>29,176</u>	<u>75,671</u>	<u>59,891</u>	<u>44,550</u>
EXPENDITURES					
TRANSFERS OUT					
16-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	929	1,091	2,084	1,782
16-599-9930	TRF. TO TRANSPORTATION	-			
16-599-9920	TRF. TO CAPITAL PROJECTS		<u>60,000</u>	<u>50,000</u>	<u>42,768</u>
	TOTAL EXPENDITURES	<u>929</u>	<u>61,091</u>	<u>52,084</u>	<u>44,550</u>
	REVENUES OVER (UNDER) EXPENDITURES	28,247	14,580	7,807	-
	BEGINNING UNENCUMBERED CASH	<u>26,551</u>	<u>54,798</u>	<u>69,378</u>	<u>77,185</u>
	ENDING UNENCUMBERED CASH	<u>54,798</u>	<u>69,378</u>	<u>77,185</u>	<u>77,185</u>

18

PARKS / STORMWATER SALES TAX

FUND DESCRIPTION

THE 1/2 CENT PARKS / STORMWATER SALES TAX WAS APPROVED BY VOTERS IN APRIL 2005. EACH YEAR, THE CITY COUNCIL DETERMINES HOW BEST TO DISTRIBUTE THE MONEY FROM THIS SALES TAX BETWEEN PARK IMPROVEMENTS AND STORMWATER IMPROVEMENTS.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
SALES TAXES	<u>338,425</u>	<u>362,173</u>	<u>421,000</u>	<u>385,000</u>
TOTAL REVENUES	<u>338,425</u>	<u>362,173</u>	<u>421,000</u>	<u>385,000</u>
EXPENDITURE SUMMARY				
TRANSFERS OUT	<u>328,556</u>	<u>349,496</u>	<u>380,000</u>	<u>385,000</u>
TOTAL EXPENDITURES	<u>328,556</u>	<u>349,496</u>	<u>380,000</u>	<u>385,000</u>
REVENUES OVER (UNDER) EXPENDITURES	9,869	12,677	41,000	-
BEGINNING UNENCUMBERED CASH BALANCE	<u>6,609</u>	<u>16,478</u>	<u>29,155</u>	<u>70,155</u>
ENDING UNENCUMBERED CASH BALANCE	<u>16,478</u>	<u>29,155</u>	<u>70,155</u>	<u>70,155</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

TRANSFERS AND USE OF FUND BALANCE WILL CONTINUE TO ASSIST WITH PROJECTS IN THE PARK FUND AND THE TRANSPORTATION FUND.

18

PARKS / STORMWATER SALES TAX

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
SALES TAX					
18-4120	PARK / STORMWATER SALES TAX	<u>338,425</u>	<u>362,173</u>	<u>421,000</u>	<u>385,000</u>
	TOTAL REVENUES	<u>338,425</u>	<u>362,173</u>	<u>421,000</u>	<u>385,000</u>
EXPENDITURES					
TRANSFERS OUT					
18-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	13,556	13,296	15,200	15,400
18-599-9912	TRF. TO DEBT SERVICE	-	-	-	-
18-599-9915	TRF. TO C.I.S.T.	-	2,200	-	-
18-599-9930	TRF. TO TRANSPORTATION	25,000	35,000	38,000	42,800
18-599-9940	TRF. TO PARKS	<u>290,000</u>	<u>299,000</u>	<u>326,800</u>	<u>326,800</u>
	TOTAL EXPENDITURES	<u>328,556</u>	<u>349,496</u>	<u>380,000</u>	<u>385,000</u>
	REVENUES OVER (UNDER) EXPENDITURES	9,869	12,677	41,000	-
	BEGINNING UNENCUMBERED CASH	<u>6,609</u>	<u>16,478</u>	<u>29,155</u>	<u>70,155</u>
	ENDING UNENCUMBERED CASH	<u>16,478</u>	<u>29,155</u>	<u>70,155</u>	<u>70,155</u>

FUND DESCRIPTION

THE PUBLIC HEALTH FUND WAS CREATED TO ACCOUNT FOR SPECIAL REVENUES DEDICATED TO PUBLIC HEALTH EFFORTS WHICH INCLUDE ANIMAL CONTROL, CODES ENFORCEMENT OFFICER, AND NUISANCE ABATEMENT. REVENUES ARE PRIMARILY DERIVED FROM DEDICATED PROPERTY TAXES AND TRANSFERS.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
PROPERTY TAXES	90,005	95,197	97,520	99,640
LICENSES	744	526	506	700
FEES & PERMITS	3,072	1,003	205	500
FINES & FORFEITURES	65	-	149	-
MISCELLANEOUS REVENUES	-	-	-	-
TRANSFERS IN	<u>100</u>	<u>150</u>	<u>150</u>	<u>150</u>
TOTAL REVENUES	<u>93,986</u>	<u>96,876</u>	<u>98,530</u>	<u>100,990</u>
EXPENDITURE SUMMARY				
PERSONNEL SERVICES	58,126	75,049	80,880	89,800
OPERATING EXPENSES	10,479	8,750	13,005	12,400
CAPITAL OUTLAY	2,598	-	-	-
TRANSFERS OUT	<u>18,300</u>	<u>9,502</u>	<u>9,643</u>	<u>4,034</u>
TOTAL EXPENDITURES	<u>89,503</u>	<u>93,301</u>	<u>103,528</u>	<u>106,234</u>
REVENUES OVER (UNDER) EXPENDITURES	4,483	3,575	(4,998)	(5,244)
BEGINNING UNENCUMBERED CASH BALANCE	<u>133,884</u>	<u>138,367</u>	<u>143,449</u>	<u>138,451</u>
ENDING UNENCUMBERED CASH BALANCE	<u>138,367</u>	<u>141,942</u>	<u>138,451</u>	<u>133,207</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
PROPERTY TAXES					
20-4100	CURRENT TAXES	85,381	89,470	92,000	94,000
20-4105	DELINQUENT TAXES	<u>4,625</u>	<u>5,727</u>	<u>5,520</u>	<u>5,640</u>
	TOTAL	<u>90,005</u>	<u>95,197</u>	<u>97,520</u>	<u>99,640</u>
LICENSES					
20-4160	DOG LICENSE	<u>744</u>	<u>526</u>	<u>506</u>	<u>700</u>

FEES & PERMITS

20-4220	POUND FEES	1,050	763	45	500
20-4250	DONATIONS	<u>2,022</u>	<u>240</u>	<u>160</u>	<u>-</u>
	TOTAL	<u>3,072</u>	<u>1,003</u>	<u>205</u>	<u>500</u>

FINES & FORFEITURES

20-4280	NUISANCE RECOUPMENT	<u>65</u>	<u>-</u>	<u>149</u>	<u>-</u>
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MISCELLANEOUS INCOME

20-4800	MISCELLANEOUS INCOME	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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TRANSFERS IN

20-4917	TRF. FROM RISK MANAGEMENT	<u>100</u>	<u>150</u>	<u>150</u>	<u>150</u>
	TOTAL REVENUES	<u>93,986</u>	<u>96,876</u>	<u>98,530</u>	<u>100,990</u>

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CODES OFFICER

2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
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EXPENDITURES

PERSONNEL SERVICES

20-520-2000	SALARIES - CODES OFFICER	-	-	21,000	23,500
20-520-2100	FICA	-	-	1,650	1,800
20-520-2150	INSURANCE BENEFITS	-	-	-	-
20-520-2200	LAGERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>22,650</u>	<u>25,300</u>

OPERATING EXPENSES

20-520-2250	UNIFORM EXPENSE	-	-	-	-
20-520-3000	OFFICE SUPPLIES	-	-	-	-
20-520-3100	PRINTING	-	-	100	100
20-520-3225	SPECIAL TRAINING	-	-	150	150
20-520-3250	TELEPHONE	-	-	-	-
20-520-4050	VEHICLE EXPENSE: FUEL, OIL, ETC	-	-	-	-
20-520-4100	VEHICLE MAINTENANCE & REPAIR	-	-	-	-
20-520-4400	NUISANCE ABATEMENT	-	-	-	-
20-520-4500	MISCELLANEOUS EXPENSE	-	-	50	50
	TOTAL	<u>-</u>	<u>-</u>	<u>300</u>	<u>300</u>

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ANIMAL CONTROL

2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
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EXPENDITURES

PERSONNEL SERVICES

20-522-2000	SALARIES - ANIMAL CONTROL	35,366	49,284	32,720	36,800
20-522-2100	FICA	2,383	3,438	2,400	2,850
20-522-2150	INSURANCE BENEFITS	14,338	15,838	15,710	17,300
20-522-2200	LAGERS	<u>6,040</u>	<u>6,489</u>	<u>7,400</u>	<u>7,550</u>
	TOTAL	<u>58,126</u>	<u>75,049</u>	<u>58,230</u>	<u>64,500</u>

OPERATING EXPENSES

20-522-2250	UNIFORM EXPENSE	110	-	-	-
20-522-3000	OFFICE SUPPLIES	8	218	-	-
20-522-3225	SPECIAL TRAINING	-	-	-	-
20-522-3300	BUILDING MAINTENANCE & UTILITIES	4,427	3,777	4,500	5,050
20-522-3350	INSURANCE	2,886	3,143	4,000	4,400
20-522-3400	PROFESSIONAL FEES	-	-	-	-
20-522-3450	OFFICE EQUIPMENT & FURNITURE	-	-	-	-
20-522-4050	VEHICLE EXPENSE: FUEL, OIL, ETC	1,160	271	1,750	1,000
20-522-4100	VEHICLE MAINTENANCE & REPAIR	475	1,167	900	-
20-522-4150	EQUIPMENT MAINTENANCE & REPAIRS	-	-	-	-
20-522-4200	POUND SUPPLIES	65	73	75	250
20-522-4250	VET SERVICES	1,160	101	1,000	1,000
20-522-4300	EQUIPMENT	100	-	375	300
20-522-4400	NUISANCE ABATEMENT	-	-	105	-
20-522-4500	MISCELLANEOUS EXPENSE	<u>89</u>	<u>-</u>	<u>-</u>	<u>100</u>
	TOTAL	<u>10,479</u>	<u>8,750</u>	<u>12,705</u>	<u>12,100</u>

CAPITAL OUTLAY

20-522-5000	MACHINERY & EQUIPMENT	-	-	-	-
20-522-5300	POUND FACILITY IMPROVEMENTS	<u>2,598</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>2,598</u>	<u>-</u>	<u>-</u>	<u>-</u>

TRANSFERS OUT

20-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	3,616	3,818	3,959	4,034
20-599-9940	TRF. TO PARKS	9,000	-	-	-
20-599-9970	TRF. TO EQUIPMENT REPLACEMENT	<u>5,684</u>	<u>5,684</u>	<u>5,684</u>	<u>-</u>
	TOTAL	<u>18,300</u>	<u>9,502</u>	<u>9,643</u>	<u>4,034</u>
	TOTAL EXPENDITURES	<u>89,503</u>	<u>93,301</u>	<u>103,528</u>	<u>106,234</u>
	REVENUES OVER (UNDER) EXPENDITURES	4,483	3,575	(4,998)	(5,244)
	BEGINNING UNENCUMBERED CASH	<u>133,884</u>	<u>138,367</u>	<u>143,449</u>	<u>138,451</u>
	ENDING UNENCUMBERED CASH	<u>138,367</u>	<u>141,942</u>	<u>138,451</u>	<u>133,207</u>

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POOL CAPITAL IMPROVEMENTS SALES TAX

FUND DESCRIPTION

THE 1/4 CENT CAPITAL IMPROVEMENTS SALES TAX WAS AUTHORIZED BY VOTERS IN APRIL 2013 AND IS DEDICATED EXCLUSIVELY TO CAPITAL IMPROVEMENTS AT THE MUNICIPAL SWIMMING POOL. THE FUNDS WILL PRIMARILY BE USED TO MAKE DEBT SERVICE PAYMENTS. REVENUES IN EXCESS OF THE DEBT SERVICE PAYMENT CAN BE USED TO MAKE OTHER CAPITAL IMPROVEMENTS AT THE SWIMMING POOL

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
SALES TAXES	<u>169,290</u>	<u>188,063</u>	<u>210,500</u>	<u>200,000</u>
TOTAL REVENUES	<u>169,290</u>	<u>188,063</u>	<u>210,500</u>	<u>200,000</u>
EXPENDITURE SUMMARY				
TRANSFERS OUT	<u>168,060</u>	<u>169,682</u>	<u>192,440</u>	<u>179,340</u>
TOTAL EXPENDITURES	<u>168,060</u>	<u>169,682</u>	<u>192,440</u>	<u>179,340</u>
REVENUES OVER (UNDER) EXPENDITURES	1,230	18,381	18,060	20,660
BEGINNING UNENCUMBERED CASH BALANCE	<u>1,990</u>	<u>3,220</u>	<u>21,601</u>	<u>39,661</u>
ENDING UNENCUMBERED CASH BALANCE	<u>3,220</u>	<u>21,601</u>	<u>39,661</u>	<u>60,321</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

25

POOL CAPITAL IMPROVEMENTS SALES TAX

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
SALES TAX					
25-4120	POOL CAPITAL IMPROVEMENTS SALES TAX	<u>169,290</u>	<u>188,063</u>	<u>210,500</u>	<u>200,000</u>
	TOTAL	<u>169,290</u>	<u>188,063</u>	<u>210,500</u>	<u>200,000</u>
	TOTAL REVENUES	<u>169,290</u>	<u>188,063</u>	<u>210,500</u>	<u>200,000</u>
EXPENDITURES					
TRANSFERS OUT					
25-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	6,780	6,632	7,540	7,740
25-599-9912	TRF. TO DEBT SERVICE	161,280	163,050	164,900	171,600
25-599-9925	TRF. TO C.I.S.T.	-	-	20,000	-
	TOTAL	<u>168,060</u>	<u>169,682</u>	<u>192,440</u>	<u>179,340</u>
	TOTAL EXPENDITURES	<u>168,060</u>	<u>169,682</u>	<u>192,440</u>	<u>179,340</u>
	REVENUES OVER (UNDER) EXPENDITURES	1,230	18,381	18,060	20,660
	BEGINNING UNENCUMBERED CASH	<u>1,990</u>	<u>3,220</u>	<u>21,601</u>	<u>39,661</u>
	ENDING UNENCUMBERED CASH	<u>3,220</u>	<u>21,601</u>	<u>39,661</u>	<u>60,321</u>

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SPECIAL EVENTS

FUND DESCRIPTION

THE SPECIAL EVENTS FUND WAS CREATED TO ACCOUNT FOR THE ACTIVITIES ASSOCIATED WITH THE CASS COUNTY FAIR AND OTHER SPECIAL EVENTS THAT THE CITY MAY CHOOSE TO HOST. THE FUND IS TYPICALLY SELF CONTAINED, MEANING THE EXPENSES ARE PROJECTED TO BE COVERED BY REVENUES RECEIVED.

DEPARTMENTAL RESPONSIBILITIES

5K RUN / WALK	LIVE MUSIC			
	CONCERTS			
ATV AND MOTORCROSS RACES	QUEEN			
	CONTEST			
CAR SHOW	RODEO			
CARNIVAL	TRACTOR PULL			
DEMOLITION DERBY	SPECIAL EVENTS			
	2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023
	ACTUAL	ACTUAL	ESTIMATE	BUDGET

REVENUE SUMMARY

CHARGES FOR SERVICES	<u>127,568</u>	<u>12,919</u>	<u>191,881</u>	<u>158,000</u>
TOTAL REVENUES	<u>127,568</u>	<u>12,919</u>	<u>191,881</u>	<u>158,000</u>

EXPENDITURE SUMMARY

OPERATING EXPENSES	115,912	11,979	139,995	178,445
TRANSFERS OUT	<u>11,500</u>	-	<u>11,500</u>	<u>11,500</u>
TOTAL EXPENDITURES	<u>127,412</u>	<u>11,979</u>	<u>151,495</u>	<u>189,945</u>
REVENUES OVER (UNDER) EXPENDITURES	156	940	40,386	(31,945)
BEGINNING UNENCUMBERED CASH BALANCE	<u>21,440</u>	<u>21,596</u>	<u>22,536</u>	<u>62,922</u>
ENDING UNENCUMBERED CASH BALANCE	<u>21,596</u>	<u>22,536</u>	<u>62,922</u>	<u>30,977</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE GOAL OF THE SPECIAL EVENTS FUND IS TO BREAK EVEN EVERY YEAR. IF THE FUND BALANCE IS EXPECTED TO BE UTILIZED, IT IS UTILIZED FOR ONE TIME EXPENSES AT TIMES IN WHICH THE FUND BALANCE IS ADQUATE TO MITIGATE AGAINST A LESS THAN PROFITABLE YEAR. THE 2021 FAIR DID WELL FINANCIALLY, SO WE PLAN TO USE \$30,000 OF THE FUND BALANCE TO MAKE IMPROVEMENTS TO THE FAIRGROUNDS.

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SPECIAL EVENTS

		2019 / 2020	2020 / 2021	2021 / 2022	2022 / 2023
		ACTUAL	ACTUAL	ESTIMATE	BUDGET
REVENUES					
CHARGES FOR SERVICES					
65-4000	ADS / SPONSORS	29,710	450	30,030	30,000
65-4005	CONCESSIONS / BEVERAGE SALES	2,119	-	5,770	5,000
65-4010	ADMISSIONS / RODEO	19,867	-	35,865	26,000
65-4015	ADMISSIONS / DEMO DERBY	12,611	-	9,275	14,000
65-4020	ADMISSIONS / TRACTOR PULL	-	-	20,227	14,000
65-4025	ADMISSIONS / MOTORCROSS	7,486	-	8,612	7,500
65-4027	ATV RACES	4,023	-	5,672	4,000
65-4030	BEVERAGE SALES / COVER	19,308	-	32,965	22,000

65-4040	DONATIONS	-	1,450	1,025	1,000
65-4041	DONATIONS - TAILGATE AT THE LAKE	-	1,300	-	-
65-4042	UTV PARADE FEES	-	1,017	2,140	2,200
65-4053	DONATIONS - UTV PARADE	-	600	-	-
65-4045	CARNIVAL / PER CONTRACT %	13,366	-	21,499	14,000
65-4050	BOOTH FEES	7,975	200	8,018	8,000
65-4055	CAR SHOW / ENTRY FEES	1,430	-	-	1,000
65-4060	5K RUN / ENTRY FEE	265	-	-	300
65-4065	BIKE RODEO / DONATIONS	2,655	-	5,210	3,000
65-4070	KIDDIE TRACTOR PULL / DONATIONS	175	-	102	100
65-4075	LIVESTOCK SHOW / ENTRY FEE	5,308	5,000	5,261	5,200
65-4080	SUPER FARMER / ENTRY FEE	220	-	60	150
65-4086	DRINKS - TAILGATE AT THE LAKE	-	402	-	-
65-4090	QUEEN CONTEST	50	-	-	50
65-4095	MEETINGS & CONVENTIONS	1,000	-	150	500
65-4670	OUTSIDE CONTRIBUTIONS	-	2,500	-	-
	TOTAL REVENUES	127,568	12,919	191,881	158,000

65-566

SPECIAL EVENTS

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET	
EXPENDITURES					
OPERATING EXPENSES					
65-566-3000	OFFICE SUPPLIES	171	-	50	100
65-566-3005	FOOD & BEVERAGE	9,905	-	15,978	15,500
65-566-3010	RODEO	11,734	-	11,625	11,625
65-566-3015	DEMO DERBY	2,324	-	2,150	12,000
65-566-3020	TRACTOR PULL	188	-	12,200	12,700
65-566-3025	MOTORCROSS	2,875	-	1,800	1,800
65-566-3027	ATV RACES	1,591	-	1,300	1,300
65-566-3030	PAVILION ENTERTAINERS	4,770	-	4,500	5,000
65-566-3040	GAZEBO ENTERTAINMENT	4,985	-	3,475	5,000
65-566-3045	MISCELLANEOUS ENTERTAINMENT	602	366	223	300
65-566-3055	CAR SHOW	1,597	-	75	1,000
65-566-3060	HOME EC / ART SHOW	731	-	28	50
65-566-3065	RIBBONS / AWARDS / PROMO	3,357	-	4,369	4,500
65-566-3070	5K RUN	172	-	-	300
65-566-3075	BIKE RODEO	2,179	-	4,780	3,000
65-566-3080	GROUND MAINTENANCE / IMPROVEMENTS	5,447	-	10,000	40,000
65-566-3085	FIREWORKS DISPLAY	6,577	4,400	5,960	6,170
65-566-3100	KIDDIE TRACTOR PULL	594	-	325	350
65-566-3105	LEASES & RENTALS	8,142	1,211	7,934	8,000
65-566-3110	LIVESTOCK SHOWS	8,549	-	8,199	8,000
65-566-3115	ADVERTISING	27,527	-	30,159	28,000
65-566-3120	PARADE	36	-	100	50
65-566-3125	SUPER FARMER CONTEST	500	-	500	500
65-566-3130	QUEEN CONTEST	550	-	-	500
65-566-3150	PUBLICATIONS & DUES	-	110	165	100
65-566-3200	MEETINGS & CONVENTIONS	2,283	-	3,700	1,000
65-566-3300	UTILITIES	13	-	-	-

65-566-3350	INSURANCE	4,015	-	5,800	5,800
65-566-3400	PROFESSIONAL FEES	3,600	3,600	3,600	3,600
65-566-4500	MISCELLANEOUS EXPENSES	899	390	1,000	1,000
65-566-3560	ETS COLLECTION FEES	-	-	-	1,200
65-566-4501	TAILGATE AT THE LAKE EXPENSE	-	1,052	-	-
65-566-4502	UTV PARADE EXPENSES & PRIZES	-	850	-	-
65-567-4950	MAYOR'S CHRISTMAS TREE EXPENSE	-	-	-	-
	TOTAL	<u>115,912</u>	<u>11,979</u>	<u>139,995</u>	<u>178,445</u>

TRANSFERS OUT

65-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	<u>11,500</u>	-	<u>11,500</u>	<u>11,500</u>
	TOTAL EXPENDITURES	<u>127,412</u>	<u>11,979</u>	<u>151,495</u>	<u>189,945</u>
	REVENUES OVER (UNDER) EXPENDITURES	156	940	40,386	(31,945)
	BEGINNING UNENCUMBERED CASH	<u>21,440</u>	<u>21,596</u>	<u>22,536</u>	<u>62,922</u>
	ENDING UNENCUMBERED CASH	<u>21,596</u>	<u>22,536</u>	<u>62,922</u>	<u>30,977</u>

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WATER / WASTEWATER

FUND DESCRIPTION

THE WATER / WASTEWATER FUND ACCOUNTS FOR ALL OF THE OPERATIONS OF THE CITY'S WATER, WASTEWATER, AND TRASH SYSTEMS. THE WATER AND WASTEWATER SYSTEMS HANDLE APPROXIMATELY 3,000 CUSTOMERS.

DEPARTMENT RESPONSIBILITIES

WATER SYSTEM CONSTRUCTION
WATER SYSTEM EXTENSIONS
WATER SYSTEM MAINTENANCE
WATER METER MAINTENANCE
WATER METER READING

WASTEWATER SYSTEM
WASTEWATER SYSTEM
WASTEWATER SYSTEM
WASTEWATER LIFT STATION
TRASH & RECYCLING CONTRACT

2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
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REVENUE SUMMARY

CHARGES FOR SERVICES	3,649,559	3,804,322	4,152,220	4,644,437
SALE OF SURPLUS	6,512	2,568	2,000	1,500
INVESTMENT EARNINGS	-	-	-	-
MISCELLANEOUS REVENUES	47,659	10,723	25,500	23,500
TRANSFERS IN	<u>285</u>	<u>290</u>	<u>290</u>	<u>1,000</u>
TOTAL REVENUES	<u>3,704,014</u>	<u>3,817,903</u>	<u>4,180,010</u>	<u>4,670,437</u>

EXPENDITURE SUMMARY

PERSONNEL EXPENSES	199,769	325,611	327,750	392,800
OPERATING EXPENSES	2,641,152	2,819,849	3,044,737	3,297,566
CAPITAL OUTLAY	67,935	77,160	396,616	249,780
DEBT SERVICE	383,298	386,207	388,893	387,000
TRANSFERS OUT	<u>230,706</u>	<u>229,372</u>	<u>228,515</u>	<u>293,447</u>
TOTAL EXPENDITURES	<u>3,522,860</u>	<u>3,838,199</u>	<u>4,386,511</u>	<u>4,620,593</u>
REVENUES OVER (UNDER) EXPENDITURES	181,154	(20,296)	(206,501)	49,844
BEGINNING UNENCUMBERED CASH BALANCE	<u>751,987</u>	<u>933,141</u>	<u>912,845</u>	<u>706,344</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

MIDDLE BIG CREEK SEWER DISTRICT HAS PLANS TO ISSUE DEBT TO MAKE IMPROVEMENTS TO THE TREATMENT PLANT AND THE WASTEWATER SYSTEM. THIS DEBT ISSUANCE WILL INCUR INCREASED COSTS TO THE CITY. THE PROPOSED SEWER RATE INCREASES WILL OFFSET THIS INCREASED COST FOR THIS FISCAL YEAR.

KANSAS CITY WATER, WHO WE PURCHASE A LARGE AMOUNT OF OUR WATER FROM, HAS INCREASED OUR WATER PURCHASE PRICE BY 5%. WE HAVE PROPOSED AN INCREASE TO WATER RATES TO HELP MITIGATE THIS INCREASE, AS WELL AS TO MAKE UP THE GAP BETWEEN REVENUES AND EXPENDITURES FROM NO WATER RATE INCREASES IN THE PAST SEVERAL YEARS.

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WATER / WASTEWATER

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
CHARGES FOR SERVICES					
60-4600	WATER SALES - RESIDENTIAL	1,216,941	1,305,099	1,265,000	1,377,456
60-4605	WATER SALES - COMMERCIAL	281,151	283,992	361,000	418,759
60-4610	WATER TAPS	46,020	64,313	63,720	37,000
60-4615	WASTEWATER SERVICE CHARGE	1,270,392	1,311,754	1,495,000	1,757,743
60-4625	WASTEWATER SERVICE CHARGE - DISTRICT 5	241,807	252,623	274,000	324,279
60-4630	WASTEWATER TAPS	30,000	48,000	48,000	36,000
60-4635	LATE PAYMENT PENALTIES	31,942	-	34,500	33,200
60-4637	TRASH COLLECTION FEES	<u>531,306</u>	<u>538,541</u>	<u>611,000</u>	<u>660,000</u>
	TOTAL	<u>3,649,559</u>	<u>3,804,322</u>	<u>4,152,220</u>	<u>4,644,437</u>
SALE OF SURPLUS					
60-4640	MISCELLANEOUS WATER INCOME	3,992	2,568	2,000	1,500
60-4645	MISCELLANEOUS WASTEWATER INCOME	<u>2,519</u>	-	-	-
	TOTAL	<u>6,512</u>	<u>2,568</u>	<u>2,000</u>	<u>1,500</u>
INVESTMENT EARNINGS					
60-4750	INVESTMENT EARNINGS	-	-	-	-
MISCELLANEOUS INCOME					
60-4800	MISCELLANEOUS INCOME	<u>47,659</u>	<u>10,723</u>	<u>25,500</u>	<u>23,500</u>
TRANSFERS IN					
60-4917	TRF. FROM RISK MANAGEMENT	<u>285</u>	<u>290</u>	<u>290</u>	<u>1,000</u>
	TOTAL REVENUES	<u>3,704,014</u>	<u>3,817,903</u>	<u>4,180,010</u>	<u>4,670,437</u>
EXPENDITURE SUMMARY					
60-561	WATER SUPPLY	656,134	849,093	662,465	773,780

60-562	WATER DISTRIBUTION	163,437	231,359	400,613	389,000
60-564	UTILITY ADMINISTRATION	690,092	771,887	908,502	981,130
60-566	WASTEWATER COLLECTION	1,399,195	1,370,281	1,797,523	1,796,236
60-566	DEBT SERVICE	383,298	386,207	388,893	387,000
60-564	TRANSFERS OUT	<u>230,706</u>	<u>229,372</u>	<u>228,515</u>	<u>293,447</u>
	TOTAL EXPENDITURES	<u>3,522,860</u>	<u>3,838,199</u>	<u>4,386,511</u>	<u>4,620,593</u>
	REVENUES OVER (UNDER) EXPENDITURES	181,154	(20,296)	(206,501)	49,844
	BEGINNING UNENCUMBERED CASH	<u>751,987</u>	<u>933,141</u>	<u>912,845</u>	<u>706,344</u>
	ENDING UNENCUMBERED CASH	<u>933,141</u>	<u>912,845</u>	<u>706,344</u>	<u>756,188</u>

60-561

WATER SUPPLY

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
OPERATING EXPENSES					
60-561-1000	PURCHASE WATER / TRI-COUNTY	110,248	104,938	107,745	94,000
60-561-1050	PURCHASE WATER / KANSAS CITY	<u>523,312</u>	<u>721,944</u>	<u>530,000</u>	<u>655,000</u>
	TOTAL	<u>633,561</u>	<u>826,882</u>	<u>637,745</u>	<u>749,000</u>
CAPITAL OUTLAY					
60-561-3300	UTILITY / PUMPING EQUIPMENT	<u>22,573</u>	<u>22,211</u>	<u>24,720</u>	<u>24,780</u>
	TOTAL	<u>656,134</u>	<u>849,093</u>	<u>662,465</u>	<u>773,780</u>

60-562

WATER DISTRIBUTION

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
60-562-2000	SALARIES	79,459	149,966	135,000	160,000
60-562-2200	LAGERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>79,459</u>	<u>149,966</u>	<u>135,000</u>	<u>160,000</u>
OPERATING EXPENSES					
60-562-4050	VEHICLE EXPENSE - FUEL & OIL	1,727	1,247	1,500	2,000
60-562-4100	VEHICLE MAINTENANCE & REPAIRS	1,493	1,337	4,000	2,500
60-562-4150	REPAIRS - EQUIPMENT	315	889	2,500	2,500
60-562-4160	EQUIPMENT RENTAL	-	-	-	-
60-562-4175	TOOLS & SUPPLIES	610	935	5,000	1,000
60-562-4200	MAINTENANCE - MAINS & HYDRANTS	14,797	12,484	20,000	22,500
60-562-4250	MAINTENANCE - METERS & SERVICES	24,518	15,213	25,030	25,000
60-562-4300	MAINTENANCE - TOWERS	6,450	1,026	3,500	3,500
60-562-4500	MISCELLANEOUS EXPENSE	-	-	-	-
60-562-4900	DEPRECIATION - DISTRIBUTION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>49,910</u>	<u>33,131</u>	<u>61,530</u>	<u>59,000</u>
CAPITAL OUTLAY					
60-562-5000	IMPROVEMENTS	<u>34,068</u>	<u>48,262</u>	<u>204,083</u>	<u>170,000</u>
	TOTAL	<u>34,068</u>	<u>48,262</u>	<u>204,083</u>	<u>170,000</u>

60-564**UTILITY ADMINISTRATION**

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
60-564-2000	SALARIES	41,897	55,821	65,100	79,000
60-564-2100	FICA	8,863	14,343	14,300	18,100
60-564-2150	INSURANCE BENEFITS	14,292	35,911	38,600	45,650
60-564-2200	LAGERS	23,729	33,386	38,000	48,450
60-564-2250	UNIFORM EXPENSE	-	-	-	-
60-564-2400	UNEMPLOYMENT BENEFITS	-	-	-	-
	TOTAL	<u>88,781</u>	<u>139,461</u>	<u>156,000</u>	<u>191,200</u>
OPERATING EXPENSES					
60-564-3000	OFFICE SUPPLIES	482	337	500	500
60-564-3050	PRINTING	3,160	5,328	7,452	5,200
60-564-3100	POSTAGE	19,006	17,215	18,550	18,550
60-564-3150	PUBLICATIONS & DUES	1,866	1,735	1,800	1,800
60-564-3250	TELEPHONE	1,781	1,989	2,160	2,400
60-564-3300	BUILDING MAINTENANCE / UTILITIES / TRASH	8,256	7,393	7,320	7,080
60-564-3350	INSURANCE	18,045	20,569	24,000	24,800
60-564-3400	PROFESSIONAL FEES	11,357	13,185	13,000	10,000
60-564-3425	TRASH COLLECTION CONTRACT	434,811	440,397	552,510	585,430
60-564-3550	STATE PRIMACY FEE / WATER TESTING	9,717	9,895	9,800	9,800
60-564-3560	ETS - COLLECTION FEES	22,296	30,240	31,200	39,600
60-564-3600	PAYROLL SERVICES	1,613	1,433	2,100	1,700
60-564-3700	SERVICE & MAINTENANCE OFFICE EQUIPMENT	66,147	80,601	79,610	79,570
60-564-3750	LOSS ON BAD DEBTS	(539)	(114)	-	-
60-564-3850	UTILITY LOCATES	2,374	1,269	2,000	3,000
60-564-4500	MISCELLANEOUS EXPENSE	448	954	500	500
60-564-4900	DEPRECIATION - OFFICE EQUIPMENT	-	-	-	-
	TOTAL	<u>600,821</u>	<u>632,426</u>	<u>752,502</u>	<u>789,930</u>
CAPITAL OUTLAY					
60-564-	IMPROVEMENTS				
60-564-5000	MACHINERY & EQUIPMENT	490	-	-	-
	TOTAL	490	-	-	-
	TOTAL	<u>690,092</u>	<u>771,887</u>	<u>908,502</u>	<u>981,130</u>

60-566**WASTEWATER COLLECTION**

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
PERSONNEL SERVICES					
60-566-2000	SALARIES	18,230	21,097	22,000	25,500
60-566-2100	FICA	1,169	1,067	1,600	2,000

60-566-2150	INSURANCE BENEFITS	8,493	9,759	8,250	8,800
60-566-2200	LAGERS	<u>3,638</u>	<u>4,261</u>	<u>4,900</u>	<u>5,300</u>
	TOTAL	<u>31,530</u>	<u>36,184</u>	<u>36,750</u>	<u>41,600</u>

OPERATING EXPENSES

60-566-3225	SPECIAL TRAINING	1,003	-	-	-
60-566-3280	MBC - CUSTOMER FEES	1,304,128	1,276,408	1,519,000	1,639,836
60-566-3325	SUPPLIES & EQUIPMENT	321	-	-	500
60-566-3550	SEWER SERVICE CONNECTION FEE	2,509	2,682	2,460	2,800
60-566-4050	VEHICLE GAS & OIL EXPENSE	-	21	-	-
60-566-4100	VEHICLE MAINTENANCE & REPAIRS	106	111	1,500	1,500
60-566-4150	EQUIPMENT MAINTENANCE & REPAIRS	-	4,356	5,000	5,000
60-566-4250	MAINTENANCE - LINES	4,149	1,290	12,500	12,500
60-566-4350	MAINTENANCE - LIFT STATIONS	43,597	41,559	50,000	35,000
60-566-4450	SUPPLIES & EQUIPMENT EXPENSE	159	132	1,000	1,000
60-566-4475	REIMBURSE SEWER CONSUMPTION	606	557	500	500
60-566-4500	MISCELLANEOUS EXPENSE	282	294	1,000	1,000
60-566-4900	DEPRECIATION	-	-	-	-
	TOTAL	<u>1,356,860</u>	<u>1,327,410</u>	<u>1,592,960</u>	<u>1,699,636</u>

CAPITAL OUTLAY

60-566-5000	IMPROVEMENTS	<u>10,804</u>	<u>6,687</u>	<u>167,813</u>	<u>55,000</u>
	TOTAL	<u>10,804</u>	<u>6,687</u>	<u>167,813</u>	<u>55,000</u>
	TOTAL	<u>1,399,195</u>	<u>1,370,281</u>	<u>1,797,523</u>	<u>1,796,236</u>

60-566 DEBT SERVICE

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
	DEBT SERVICE				
60-566-8100	PRINCIPAL	330,000	340,000	350,000	355,000
60-566-8000	INTEREST	<u>53,298</u>	<u>46,207</u>	<u>38,893</u>	<u>32,000</u>
	TOTAL	<u>383,298</u>	<u>386,207</u>	<u>388,893</u>	<u>387,000</u>

60-566 DEBT SERVICE

REVENUE BONDS

REVENUE BONDS ARE PAYABLE ONLY FROM A SPECIFIC SOURCE OF REVENUE AND DO NOT PLEDGE THE FULL FAITH AND CREDIT OF THE CITY. REVENUE BONDS ARE PAYABLE FROM IDENTIFIED SOURCES OF REVENUE, AND DO NOT PERMIT THE BONDHOLDERS TO COMPEL TAXATION OR LEGISLATIVE APPROPRIATION OF FUNDS NOT PLEDGED TO PAYMENT OF DEBT SERVICE. REVENUE BONDS OFTEN CARRY A HIGHER INTEREST RATE THAN G.O. BONDS.

PLEDGED REVENUES MAY BE DERIVED FROM OPERATION OF THE FINANCED PROJECT, GRANTS, SALES TAX, OR OTHER NON-AD VALOREM TAX. REVENUE BONDS MAY BE APPROVED BY A SIMPLE MAJORITY OF THE VOTERS, AND DO NOT COUNT AGAINST THE CITY'S CONSTITUTIONAL DEBT LIMIT. THE CITY MUST ALSO COMPLY WITH VARIOUS BOND COVENANTS.

REVENUE BOND ISSUES ACCOUNTED FOR IN THE WATER / WASTEWATER FUND INCLUDE: SERIES 2015 A (REFUNDING OF THE 2010 WATER / WASTEWATER REVENUE BOND)

REVENUE REFUNDING BONDS

	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	330,000	52,998	382,998
2020 / 2021	340,000	45,903	385,903
2021 / 2022	350,000	38,593	388,593
2022 / 2023	355,000	31,068	386,068
2023 / 2024	335,000	23,435	358,435
2024 / 2025	345,000	16,233	361,233
2025 / 2026	<u>410,000</u>	<u>8,815</u>	<u>418,815</u>
TOTAL	<u>2,465,000</u>	<u>217,045</u>	<u>2,682,045</u>

60-599 TRANSFERS OUT

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
TRANSFERS OUT				
60-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	150,624	148,472	146,490	160,377
60-599-9911 TRF. TO GENERAL FUND (TRASH)	80,082	80,900	82,025	74,570
60-599-9917 TRF. TO RISK MANAGEMENT	—	—	—	<u>58,500</u>
TOTAL	<u>230,706</u>	<u>229,372</u>	<u>228,515</u>	<u>293,447</u>

75 CARES ACT STIMULUS

FUND DESCRIPTION

THIS FUND IS UTILIZED TO TRACK EXPENSES AND PROCEEDS RELATED TO THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT. FEDERAL FUNDS WERE ALLOCATED TO CASS COUNTY FOR DISTRIBUTION TO THE CITY OF PLEASANT HILL.

	2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY				
GRANT REIMBURSEMENT	—	<u>100,752</u>	<u>374,132</u>	—
TOTAL REVENUES	—	<u>100,752</u>	<u>374,132</u>	—
EXPENDITURE SUMMARY				
TOTAL EXPENDITURES	—	<u>270,085</u>	<u>204,799</u>	—
REVENUES OVER (UNDER) EXPENDITURES	—	(169,333)	169,333	—
BEGINNING UNENCUMBERED CASH BALANCE	—	—	<u>(169,333)</u>	—
ENDING UNENCUMBERED CASH BALANCE	—	<u>(169,333)</u>	—	—

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
75-4400	FEDERAL STIMULUS GRANT	-	100,752	374,132	-
	TOTAL	<u>-</u>	<u>100,752</u>	<u>374,132</u>	<u>-</u>
EXPENDITURES					
75-510-2000	SALARIES	-	58,923	-	-
75-510-2100	FICA EXPENSE	-	4,508	-	-
75-510-3350	INSURANCE	-	10,632	-	-
75-510-4505	COVID EXPENSES	-	196,022	-	-
75-599-9910	TRANSFER TO GENERAL FUND	<u>-</u>	<u>-</u>	<u>204,799</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>270,085</u>	<u>204,799</u>	<u>-</u>
	TOTAL EXPENDITURES	<u>-</u>	<u>270,085</u>	<u>204,799</u>	<u>-</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	(169,333)	169,333	-
	BEGINNING UNENCUMBERED CASH	<u>-</u>	<u>-</u>	<u>(169,333)</u>	<u>-</u>
	ENDING UNENCUMBERED CASH	<u>-</u>	<u>(169,333)</u>	<u>-</u>	<u>-</u>

FUND DESCRIPTION

THIS FUND IS UTILIZED TO TRACK EXPENSES AND PROCEEDS RELATED TO THE AMERICAN RESCUE PLAN ACT. THE CITY OF PLEASANT HILL WILL RECEIVE A TOTAL OF APPROXIMATELY \$1.75 MILLION FROM THE FEDERAL GOVERNMENT. THE FY23 BUDGET APPROPRIATES HALF OF THIS AMOUNT FOR EXPENDITURES ELIGIBLE FOR THIS FUNDING.

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY					
	GRANT REIMBURSEMENT	<u>-</u>	<u>-</u>	<u>876,052</u>	<u>876,053</u>
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>876,052</u>	<u>876,053</u>
EXPENDITURE SUMMARY					
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,053</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	-	876,052	-
	BEGINNING UNENCUMBERED CASH BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,052</u>
	ENDING UNENCUMBERED CASH BALANCE	<u>-</u>	<u>-</u>	<u>876,052</u>	<u>876,052</u>
BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS					

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
80-4400	FEDERAL ARPA GRANT	-	-	876,052	876,053
	TOTAL	<u>-</u>	<u>-</u>	<u>876,052</u>	<u>876,053</u>
EXPENDITURES					
	EXPENDITURES	-	-	-	876,053
		-	-	-	-
		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,053</u>
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,053</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	-	876,052	-
	BEGINNING UNENCUMBERED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,052</u>
	ENDING UNENCUMBERED CASH	<u>-</u>	<u>-</u>	<u>876,052</u>	<u>876,052</u>

FUND DESCRIPTION

THIS FUND IS UTILIZED TO TRACK EXPENSES AND PROCEEDS RELATED TO THE LEASE PAYMENTS FOR THE VEHICLE REPLACEMENT PROGRAM WE ARE UTILIZING THROUGH ENTERPRISE.

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUE SUMMARY					
	MISC REVENUES	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>252,000</u>
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>252,000</u>
EXPENDITURE SUMMARY					
	TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>4,488</u>	<u>252,469</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	-	512	(469)
	BEGINNING UNENCUMBERED CASH BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>512</u>
	ENDING UNENCUMBERED CASH BALANCE	<u>-</u>	<u>-</u>	<u>512</u>	<u>43</u>
BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS					

		2019 / 2020 ACTUAL	2020 / 2021 ACTUAL	2021 / 2022 ESTIMATE	2022 / 2023 BUDGET
REVENUES					
72-4650	SALE OF SUPRLUS	-	-	-	168,000
72-4970	TRANSFER FROM EQUIP. REPL. FUND	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>84,000</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>252,000</u>

EXPENDITURES				
VEHICLE LEASE - ADMINISTRATION	-	-	4,314	18,445
VEHICLE LEASE - POLICE	-	-	-	63,961
VEHICLE LEASE - TRANSPORTATION	-	-	-	7,483
VEHICLE LEASE - WATER/SEWER	-	-	-	46,822
VEHICLE LEASE - ANIMAL CONTROL	-	-	-	7,483
VEHICLE LEASE - PARKS	-	-	-	22,532
AME PRICE BILLED	-	-	-	28,591
CAP PRICE REDUCTION	-	-	-	56,034
MISC EXPENSE	-	-	174	1,118
TOTAL	<u>-</u>	<u>-</u>	<u>4,488</u>	<u>252,469</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>4,488</u>	<u>252,469</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	512	(469)
BEGINNING UNENCUMBERED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>512</u>
ENDING UNENCUMBERED CASH	<u>-</u>	<u>-</u>	<u>512</u>	<u>43</u>