

City of Tracy

Annual Budget

2021



*The City of Tracy provides high quality, efficient, and professional services to the public we serve. We strive to involve the public and grow our community with a fiscally responsible government.*

City of Tracy  
336 Morgan Street  
Tracy, MN 56175



**Mayor Tony Peterson**

**Mayor Pro Tem Kou Thao**

**Councilperson George Landuyt**

**Councilperson Jeri Schons**

**Councilperson Dave Tiegs**

**City Administrator Erik Hansen**

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Mayor and City Council,

The 2021 budget is a reflection of your priorities and addresses urgent and significant financial and community challenges in the City of Tracy. This budget is built conservatively, reflecting not only the values of the community that require we live within our means but also the desires of a city council who do not wish to place excessive burdens on the backs of the taxpayers. The general fund is structurally balanced, with tax revenues, fees, and Local Government Aid from the State of Minnesota and profits from enterprise funds covering all general obligation debt service and operational expenses with only a three percent increase in taxes.

This budget is built much differently than in previous years, and we have made a concerted effort to incorporate best practices into our process. We have moved from a purely line-item budget to one that focuses on council priorities. This budget was built using the Minnesota state auditor's chart of accounts most cities use rather than the city's previous homegrown system. We have consolidated many funds for simplicity and reduced significantly inter-fund transfers. The remaining funds are built to stand on their own with revenues generally covering expenses with a few exceptions where certain expenses are strategically covered by fund balance.

This budget requires a frank discussion of the biggest challenge we face and the course built to navigate these waters. The City of Tracy is beset with a large debt load, close to \$30 million in total. This is seven times the per capita debt load compared to other Minnesota Class 4 cities. Since 2018 the city has taken on millions more in debt for the street project as well as smaller loans from DEED and the League of Minnesota Cities. The net effect of these decisions means that Tracy's annual debt service will increase in 2021 to \$1.5 million and is projected to rise in 2024-2025 to an estimated \$1.7 million as the Phase III street project temporary bond is replaced with a long-term Rural Development loan. There is also no opportunity for refinancing for a number of years as all debt has either recently been refinanced or is new debt. A 2020 update to the water and sewer rate study shows that in order to pay for the Phase III street project, we must raise water rates 14% in 2021 with a 3% increase annually thereafter, elevate sewer rates 15% in 2021 with a 7% increase thereafter, and add a \$5 storm sewer fee with that fee increasing to \$9.55 by 2025.

Despite these financial challenges, these debts were not acquired frivolously. In short it was necessary. The city's aging infrastructure would cost more money to maintain in the long-run without immediate replacement, and a looming moratorium on building permits due to insufficient sewer structures would have stifled the city's ability to recover and grow. The council and city staff has shown great resolve and courage addressing these issues and was smart to commission both a debt analysis and utility rate study that help

illuminate the path forward. It would be easy to simply hunker down in the face of these financial challenges, especially given the external risks of recession due to the COVID-19 pandemic, but we should resist the urge to think short-term. Over the next five years the City of Tracy has the opportunity to invest in the community and come through this period better than ever.

The course toward to a stable financial future requires first and foremost investment in our financial planning capabilities. This budget and other actions by the council reflect that council priority in three ways:

- By investing in new financial software to increase efficiencies, reporting and financial transparency.
- By authorizing a new position of Finance Director
- Through council actions such as adopting the Minnesota model chart of accounts, a 5-year capital improvement plan, and other budget and financial policies

These actions are critical to setting a strong financial base for the future. Our 2019 financial audit demonstrates some of the deleterious outcomes that stem from our current limitations, outcomes the city literally cannot afford.

In addition to setting a strong financial base the city council has prioritized growing the city through investments in well-maintained infrastructure, new housing and a marketing program to promote the City of Tracy. These investments will be funded through modest increases in fees and taxes, the use of fund balance for street maintenance and debt financing and grants for capital projects. We also intend to aggressively pursue the sale of unused fixed assets, particularly the completed sale of O'Brien Court. Per the city charter and good financial sense we will use the proceeds to reduce our debt load and invest in new capital. The city will also pursue grants in 2021 for capital infrastructure, building maintenance, and economic development, but the budget is built conservatively, assuming no new grants will be awarded.

The 2021 budget continues to invest heavily in infrastructure. Phase IIIA-2 and Phase IIIA-4 of the street project will begin in 2021 with total budgeted expenditures of \$3.9 million. Additionally the city will spend \$362,017 on street maintenance, the first year of a 3-year plan to invest unrestricted fund balance from the sewer fund into street maintenance. Capital equipment purchases have a lower priority in 2021 and will be kept at a minimum:

- New turnout gear for the fire department to replace expired equipment
- A snow hauling truck to replace a 48-year-old vehicle

- Small purchases for books and materials at the library
- Site work for new hangers and other capital improvements at the airport
- Playground equipment at central park

General fund capital improvements will total \$59,000 in 2021. Capital improvements at the airport are funded entirely through federal and state grants with local match coming from the airport capital fund balance.

City Council has set a goal of two to three housing starts a year to stem the city's population decline. Much of the activity in 2021 will be spent planning for the future to reach that goal by:

- Spending \$9,000 through Southwest Regional Development to update our comprehensive plan for the first time in 20 years
- Selling the remaining two lots for \$25,000 apiece at the Broad Acres development for new homes
- Promoting reinvestment in existing housing through \$36,000 in new CDBG loans and another \$300,000 plus in Small Cities Grants.
- Exploring additional funding opportunities through EDA grants and a residential TIF

City Council's final goal is to promote the city through a new marketing program. The 2021 budget includes \$40,000 to revamp our existing website and create a new website promoting the city as well as other advertising. This appropriation serves as a match for a \$116,400 grant request under the CARES Act.

I want to thank the city staff for providing great leadership in the budget process as well as each of you for participating in the city's goal-setting sessions.

Sincerely,



Erik Hansen

City Administrator

# Budget Goals

## City of Tracy Organizational Mission

The City of Tracy provides high quality, efficient, and professional services to the public we serve. We strive to involve the public and grow our community with a fiscally responsible government.

## City of Tracy Vision for the Future

The City of Tracy's ideal future is a well-maintained and active community that embraces our community pride and rural character while promoting high quality new housing for families, enhanced infrastructure, and business friendly policies.

## City of Tracy 2021 Budget Goals

- Develop new housing plan for families

In 2021 we will build on our success at broad acres and pursue partnerships with private developers to build new homes to attract families to the City of Tracy as well as update the city's comprehensive plan.

- Develop a marketing program to promote the City of Tracy

In 2021 we will apply for economic development grants, develop partnerships with local businesses and organizations, and improve our internet presence on our website and social media for the purpose of attracting new people to visit and live in Tracy.

- Promote a well-maintained city infrastructure

In 2021 we will create a five year capital improvement plan, pursue capital improvement grants, continue our phase 3A-2 infrastructure construction, and create an annual street maintenance program.

- Create a strong financial strategy for a stable future

In 2021 we will implement best practices for local government fund accounting by adopting the Minnesota state chart of accounts, investing in new financial software, and evaluate new staff and training needs.

**RESOLUTION 2020-86**

**RESOLUTION APPROVING THE 2021 BUDGET**

**WHEREAS**, the City of Tracy has levied necessary taxes for fiscal year 2021 and shall certify the same to the Lyon County Auditor;

**WHEREAS**, the City Charter of the City of Tracy, Section 7.06 requires a resolution setting forth the budget for the purpose of controlling expenditures by segregated funds;

**WHEREAS**, the City Council adopted a budget schedule on April 13, 2020 and asked the City Administrator to adopt a budget based on priorities set by City Council;

**WHEREAS**, the 2021 includes a cost of living increase of 2.5% for each employee plus a the step plan adjustment outlined in the personnel policy;

**WHEREAS**, the City Council adopted a 2021 fee schedule on December 14, 2020;

**WHEREAS**, the 2021 budget adopts a new chart of accounts based on the Minnesota model chart of accounts and streamlines the budget by consolidating funds;

**WHEREAS**, the City Council held a Truth in Taxation hearing on December 14, 2020.

**BE IT RESOLVED** by the City Council of the City of Tracy Minnesota as follows:

1. Total expenditures across all funds authorized in 2021 shall be \$12,687,589.
2. Total revenues are estimated to be \$9,163,578.
3. Total expenditure of fund balance is estimated to be \$3,863,640.
4. The attached budget by fund and department is adopted.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2020

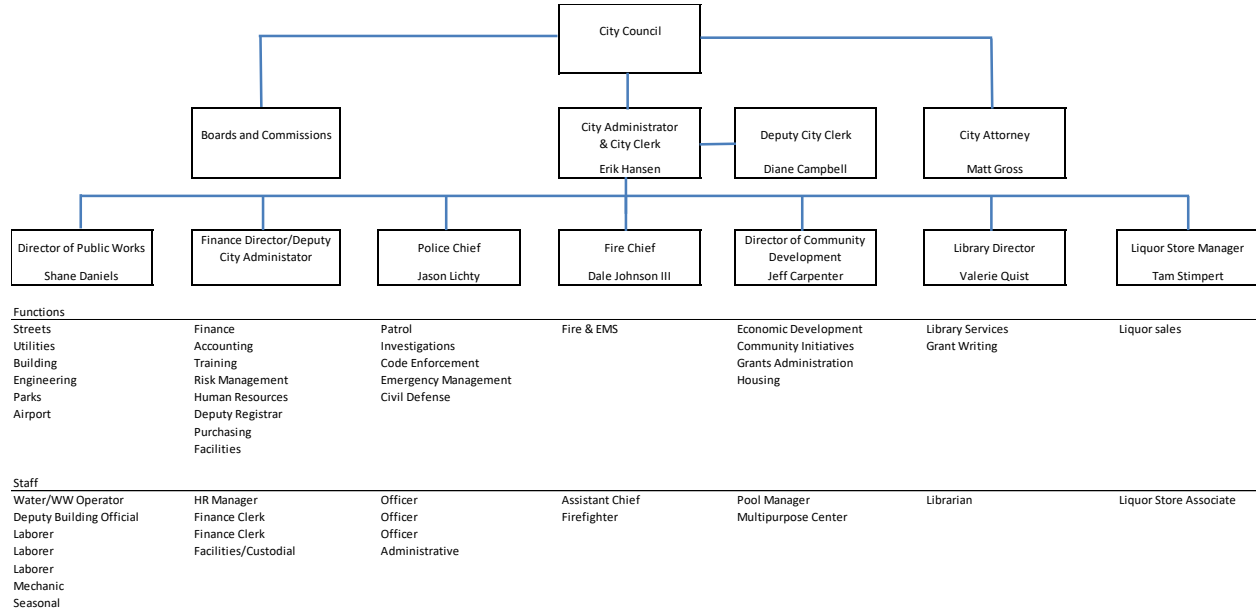
Attest:

\_\_\_\_\_  
City Administrator

\_\_\_\_\_  
Mayor

# City Organization

The City of Tracy is a home rule municipality in Minnesota with the Mayor-Council form of government. A seven-member city council which includes the Mayor is elected at-large. The city council appoints the City Administrator, City Attorney, and City Boards and Commissions. The city government is organized through seven departments reporting to the City Administrator.



Several organizational changes will take place in 2021 with the adoption of the budget. These changes reflect the priorities of the city council and are intended to increase efficiency and accountability among the staff:

- Creation of the Finance and Administration Department and hiring of a new department head who will serve as Finance Director and Deputy City Administrator
- Creation of the position of Human Resources Manager to handle payroll, benefits, training, personnel, and risk management
- Creation of the Community Development department that includes the EDA plus community initiatives, grants administration, and housing
- Consolidation of facilities and custodial under Finance and Administration



## Budget Development Process

The 2021 budget represents a new direction for the City of Tracy with a new chart of accounts and a priorities-based budgeting process. Administration made the strategic decision to adopt the Minnesota State Auditor’s local government chart of accounts in 2021. Although not required, its use is strongly encouraged and will bring the city into the best practices for budgeting in Minnesota.

Although the revenue codes are not too dissimilar to the current city chart of accounts, expense codes and funds are substantially different. As a result of this change, some new funds have been created and consolidated with old funds, new line items created, and old line items discarded. The consolidation and creation of funds has been accomplished in consultation with the city’s external auditors Abdo, Eick, & Meyers LLP to ensure compliance with best practices.

The benefit of these efforts is simplification with 40% fewer line items than in past years, improved tracking of expenditures, and fewer inter-fund transfers. The downside is that comparing 2021 to past years is difficult because the structure is apples and oranges, but big-picture comparisons will be made when possible. City Council has also authorized the purchase of new financial software that will enhance the staff’s ability to develop and track the city’s finances.

The City of Tracy is bound by requirements to meet certain statutory deadlines, the most important of which is to adopt a preliminary budget and preliminary tax levy by the end of September and a final budget and certified tax levy by the end of the year. City Council has chosen to meet these requirements for the 2021 budget cycle through a collaborative, priorities-based budgeting process.

| Budget Schedule |  |
|-----------------|--|
| 4/13/2020       | City Council adopts 2021 budget schedule   |
| 5/15/2020       | Staff budget kickoff   |
| 6/1/2020        | City Council 2021 budget study session   |
| 7/13/2020       | City Council Adopts 2021 budget goals  |
| 8/1/2020        | City receives LGA award amounts  |
| 8/1/2020        | City receives info on levy limit   |
| 9/11/2020       | City staff reviews preliminary budget  |
| 9/21/2020       | City Council presented with preliminary budget<br>City Council adopts preliminary budget and certifies |
| 9/28/2020       | levy   |
| 12/14/2020      | Truth in Taxation public meeting   |
| 12/14/2020      | Council approves final budget & certifies final levy   |

## Financial Summary

- Total expenditures for the 2021 budget are \$12,627,589 on new revenues of \$9,163,758.
- Total net position is projected to decrease by \$319,970 due to the use of unrestricted fund balance from the sewer fund for street maintenance.
- The general fund is structurally balanced with a projected net gain of \$7,262 in fund balance.
- Phase IIIA-2 and Phase IIIA-4 street projects will begin in 2021 with an estimated cost of \$3,961,477.
- Property tax levy of \$1,247,558, a 3% increase over 2020.
- Fee increases include a 14% increase in water fees, 15% increase in sewer fees, a 3% increase in solid waste utility fees, an increase of \$.75 a month in the compost fee, and the addition of a \$5 monthly storm sewer fee.
- Local government aid of \$963,905.

### Revenues

|                      |           |                  |
|----------------------|-----------|------------------|
| General Taxes        | \$        | 1,289,082        |
| Special Assessments  | \$        | 200,796          |
| Licenses & Permits   | \$        | 18,420           |
| Intergovernmental    | \$        | 3,982,325        |
| Charges for Services | \$        | 3,406,622        |
| Fines & Forfeits     | \$        | 8,043            |
| Miscellaneous        | \$        | 258,471          |
| <b>Total</b>         | <b>\$</b> | <b>9,163,758</b> |

### Expenses

|                      |           |                   |
|----------------------|-----------|-------------------|
| Personal Services    | \$        | 2,138,646         |
| Supplies             | \$        | 934,803           |
| Services and Charges | \$        | 2,866,147         |
| Capital Outlay       | \$        | 5,060,389         |
| Debt Service         | \$        | 1,626,353         |
| <b>Total</b>         | <b>\$</b> | <b>12,627,589</b> |

Revenues Less Expenses                   \$           (3,463,831)

Other Financing Sources                   \$           3,863,640

Other Financing Uses                       \$           719,779

Change in Net Position                   \$           (319,970)

## Risks and Opportunities

Current external economic factors due to the COVID-19 pandemic make it more difficult predict 2021 revenues and the budget. The budget assumes that Local Government Aid will be appropriated as promised, but the state legislature could cut that. There is a risk that the pandemic worsens leading to increased, unknown expenses. It is possible that the economy worsens and jeopardizes tax collections and revenues from proprietary funds.

There are potential opportunities in 2021 as well that are not reflected in this budget. The city will see a windfall of cash of approximately \$1.4 million if the O'Brien Court property sells. Staff has applied for a \$116,400 CARES Act grant for business retention and marketing and plans to apply for additional grants for parks equipment and community infrastructure. These opportunities could make for a great 2021.

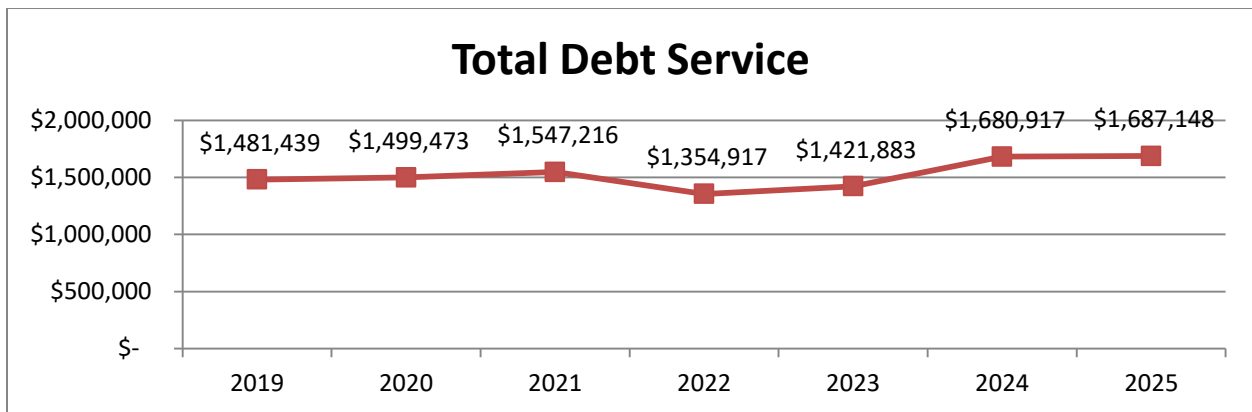
Because of the unknowns of revenues as well as the volatile economy because of COVID-19, this budget assumes the status quo. It assumes normal tax revenues and fees, no new COVID-19 expenses, and no new revenues from grants or property sales other than the two lots at Broad Acres.

## Debt Service

The City of Tracy has a significant debt burden. Managing that debt so that there are still sufficient resources for operations and capital improvements will be a challenge through the Phase III street project which won't be completed until 2028. Current opportunities for refinancing debt in the next few years are also limited given that most bonds are either new debt or due to be retired in a short period of time.

### Five-Year Outlook

- Long-term debt is increasing in 2021 with the addition of the 2019C and 2019D bonds for Phase I and Phase II of the street project that are financed through the water, sewer, and storm sewer funds.
- Debt service will decline in 2022 with the retirement of the 2016B bonds.
- A significant increase in debt service is projected between 2022 and 2024 due to refinancing of the 2019 temporary bond for the Phase III-A street project into a long-term USDA bond of \$8.4 million.
- A 2020 update to the 2019 rate study shows the need for a substantial increase in water and sewer rates to manage this debt schedule.



## Strategies for Debt Management

- Time the Phase IIIB street project long-term debt to coincide with the retirement of the 2015A debt to increase payment capacity.
- Use proceeds from O'Brien Court sale to reduce debt, particularly the short-term loans to the League of Minnesota Cities and DEED.
- Work with Rural Development to reevaluate affordability criteria to get more grants into the Phase III street project rather than long-term RD loans.
- Per recommendations in the rate study add a storm water fee of \$5 monthly growing to \$9.50 a month by 2024.
- Per recommendations in the rate study increase water rates 14% in 2021 and 3% annually thereafter.
- Per recommendations in the rate study Increase sewer rates 15% in 2021 and 7% annually thereafter.
- Sell Orchard Lane development to retire 2016A bonds.

## Estimated Year-End Fund Balances

| 2020 | 2020 Name                          | 2021 Name                           | 2021         |
|------|------------------------------------|-------------------------------------|--------------|
| 101  | General Fund                       | General Fund                        | \$ 1,106,668 |
| 018  | Flood                              | General Fund                        |              |
| 201  | Multi-Purpose Center               | General Fund                        |              |
| 607  | Aquatic Center Operations          | General Fund                        |              |
| 808  | Code Enforcement                   | General Fund                        |              |
| 609  | Storm Water                        | Storm Sewer                         | \$ 12,710    |
| 514  | USDA Futures Bonds                 | Storm Sewer                         |              |
| 408  | Tracy Medical Center Capital       | Hospital Fund                       | \$ 240,147   |
| 410  | Airport Improvement                | Airport                             | \$ 757,963   |
| 601  | Liquor                             | Liquor Store                        | \$ (14,996)  |
| 602  | Water Utility                      | Water Utility                       | \$ 612,176   |
| 406  | Library Trust                      | Library Trust                       | \$ 154,594   |
| 802  | CDBG Grant                         | CDBG                                | \$ 131,614   |
| 806  | Economic Development               | EDA                                 | \$ 446,239   |
| 303  | O'Brien Court                      | Public Housing                      | \$ 465,918   |
| 411  | Orchard Lane Townhomes             | Public Housing                      |              |
| 604  | Refuse Collection                  | Solid Waste Utility                 | \$ 3,730     |
| 608  | Sewer Utility                      | Sewer Utility                       | \$ 3,180,335 |
| 603  | Utility Surcharge                  | Sewer Utility                       |              |
| 605  | Deputy Registrar and License       | Deputy Registrar                    | \$ (83,535)  |
| 203  | Cemetary Operating                 | Cemetery Perpetual                  | \$ 139,057   |
| 204  | Cemetary Memorial                  | Cemetery Perpetual                  |              |
| 803  | Cemetery Reserve                   | Cemetery Perpetual                  |              |
| 403  | Permanent Improvement              | Capital Projects                    | \$ 41,267    |
| 409  | Park                               | Capital Projects                    |              |
| 800  | Police Equipment Replacement       | Capital Projects                    |              |
| 801  | Equipment Replacement              | Capital Projects                    |              |
| 804  | Fire Department Replacement        | Capital Projects                    |              |
| 810  | Infrastructure Reserve Replacement | Capital Projects                    |              |
| 417  | Wastewater Project Phase III       | Phase III street project ineligible | \$ 4,608,318 |
| 502  | 2014 G.O. Improvement Bonds        | 2014 GO Bond                        | \$ 125,095   |
| 505  | 2008 G.O. Refunding Bonds          | 2016B GO Refunding Bond             | \$ 439,286   |
| 510  | 2015A G.O. Refunding Bonds         | 2015 GO Refunding Bond              | \$ 210,779   |
| 512  | 2016D G.O. Improvement Bonds       | 2016D GO Bonds                      | \$ (47,678)  |
| 503  | 2009 G.O. Improvement Bonds        | 2019E GO Bond                       | \$ 407,911   |

# Capital Improvement Plan

## Capital Projects

- Current capital improvement funds have been depleted to pay for new fire trucks due to damage from the 2018 flood. All existing capital funds have a combined estimated fund balance of only \$41,267 at the end of 2020.
- The 5-year capital needs in the general fund exceed the current resources of the city by an estimated \$1,282,361 in 2022-2025.

| General Fund capital projects 2022-2025 |    |           |
|---|----|-----------|
| Public Works                            | \$ | 1,069,055 |
| Aquatic Center                          | \$ | 470,000   |
| Police                                  | \$ | 158,000   |
| Administration                          | \$ | 139,500   |
| Other                                   | \$ | 151,000   |
|   | \$ | 1,987,555 |
| Use of Fund Balance                     | \$ | 412,149   |
| Use of Tax Levy                         | \$ | 293,045   |
| Shortage                                | \$ | 1,282,361 |

- A 25% increase in the 2022 tax levy would be necessary to pay for capital improvements according to a 2020 analysis by Abdo Eick & Meyers LLP. Given that a 25% increase in the levy is not realistic, the city will need to delay some capital projects, pursue grants for others, and sell unused equipment to replenish the capital improvement fund.
- Fund balance will be used on the following capital projects:
  - ✓ Phase IIIA-2 and phase IIIA-4 street projects using proceeds from 2019 bonds.
  - ✓ Sewer fund unrestricted fund balance for street maintenance.
  - ✓ Carryover for airport capital projects from a 2020 MNDOT grant.
  - ✓ Any capital projects at Sanford restricted for their use in the hospital fund.
  - ✓ Snow hauling truck using proceeds from 2019 vehicle disposals.
  - ✓ Partial use of fund balance in the water fund for the new SCADA system

## Five-Year Capital Improvement Needs

| Project                    | Department          | Year        | Grants              | Loans               | Taxes/Fees  | Fund Balance | Cost Estimate        |
|----------------------------|---------------------|-------------|---------------------|---------------------|-------------|--------------|----------------------|
| <b>3A-2 street project</b> | <b>Public Works</b> | <b>2021</b> | <b>\$ 873,086</b>   | <b>\$ 419,417</b>   |             |              | <b>\$ 1,292,503</b>  |
| <b>3A-4 street project</b> | <b>Public Works</b> | <b>2021</b> | <b>\$ 973,716</b>   | <b>\$ 467,758</b>   |             |              | <b>\$ 1,441,474</b>  |
| <b>3A-2 ineligibles</b>    | <b>Public Works</b> | <b>2021</b> |                     | <b>\$ 1,227,500</b> |             |              | <b>\$ 1,227,500</b>  |
| 3A-2 street project        | Public Works        | 2022        | \$ 873,086          | \$ 419,417          |             |              | \$ 1,292,503         |
| 3A-4 street project        | Public Works        | 2022        | \$ 973,716          | \$ 467,758          |             |              | \$ 1,441,474         |
| 3A-2 ineligibles           | Public Works        | 2022        |                     | \$ 1,227,500        |             |              | \$ 1,227,500         |
| 3A-3 street project        | Public Works        | 2023        | \$ 890,304          | \$ 427,687          |             |              | \$ 1,317,991         |
| 3A-3 ineligibles           | Public Works        | 2023        |                     | \$ 1,302,000        |             |              | \$ 1,302,000         |
| <b>Totals</b>              |                     |             | <b>\$ 4,583,907</b> | <b>\$ 5,959,037</b> | <b>\$ -</b> | <b>\$ -</b>  | <b>\$ 10,542,944</b> |

| General Fund                       | Estimated fund balance \$967,797 |                     | estimated available tax levy \$293,045 |                  |             |                     |                   |                     |
|------------------------------------|----------------------------------|---------------------|--|------------------|-------------|---------------------|-------------------|---------------------|
| Project                            | Department                       | Type                | Year                                   | Grants           | Loans       | Taxes/Fees          | Fund Balance      | Cost Estimate       |
| <b>Turnout Gear</b>                | <b>Fire Dept</b>                 | <b>Fixed Assets</b> | <b>2021</b>                            |                  |             | <b>\$ 15,000</b>    |                   | <b>\$ 15,000</b>    |
| <b>Replace Snow Hauling Truck</b>  | <b>Public Works</b>              | <b>Fixed Assets</b> | <b>2021</b>                            |                  |             |                     | <b>\$ 17,000</b>  | <b>\$ 17,000</b>    |
| <b>Books</b>                       | <b>Library</b>                   | <b>Fixed Assets</b> | <b>2021</b>                            |                  |             | <b>\$ 7,000</b>     |                   | <b>\$ 7,000</b>     |
| <b>Street maintenance</b>          | <b>Public Works</b>              | <b>Maintenance</b>  | <b>2021</b>                            |                  |             |                     | <b>\$ 362,017</b> | <b>\$ 362,017</b>   |
| <b>Replace Lap Pool Boiler</b>     | <b>Aquatic Center</b>            | <b>Maintenance</b>  | <b>2021</b>                            |                  |             | <b>\$ 20,000</b>    |                   | <b>\$ 20,000</b>    |
| <b>Central Park Play Equipment</b> | <b>Public Works</b>              | <b>Fixed Assets</b> | <b>2021</b>                            | <b>\$ 30,000</b> |             | <b>\$ 20,000</b>    | <b>\$ 10,000</b>  | <b>\$ 60,000</b>    |
| <b>Community Center</b>            | <b>Administration</b>            | <b>Fixed Assets</b> | <b>2021</b>                            |                  |             | <b>\$ 44,113</b>    | <b>\$ 100,000</b> | <b>\$ 144,113</b>   |
| Tuck Pointing city hall            | Administration                   | Maintenance         | 2022                                   |                  |             | \$ 90,000           |                   | \$ 90,000           |
| Windows city hall                  | Administration                   | Maintenance         | 2022                                   |                  |             | \$ 30,000           |                   | \$ 30,000           |
| Street maintenance                 | Public Works                     | Maintenance         | 2022                                   |                  |             | \$ -                | \$ 241,242        | \$ 241,242          |
| Replace Splash Pool Boiler         | Aquatic Center                   | Maintenance         | 2022                                   |                  |             | \$ 15,000           |                   | \$ 15,000           |
| Air Bags                           | Fire Dept                        | Fixed Assets        | 2022                                   |                  |             | \$ 15,000           |                   | \$ 15,000           |
| Cat Loader/Terex Combination       | Public Works                     | Fixed Assets        | 2022                                   |                  |             | \$ 140,000          |                   | \$ 140,000          |
| Used Backhoe                       | Public Works                     | Fixed Assets        | 2022                                   |                  |             | \$ 35,000           |                   | \$ 35,000           |
| Pickup Replace 1977 Dodge          | Public Works                     | Fixed Assets        | 2022                                   |                  |             | \$ 30,000           |                   | \$ 30,000           |
| Police Cruiser                     | Police                           | Fixed Assets        | 2022                                   |                  |             | \$ 70,000           |                   | \$ 70,000           |
| UTV/Trailer                        | Fire Dept                        | Fixed Assets        | 2022                                   |                  |             | \$ 25,000           |                   | \$ 25,000           |
| Replace Parks Mower                | Public Works                     | Fixed Assets        | 2022                                   |                  |             | \$ 26,000           |                   | \$ 26,000           |
| Thermal Cam                        | Fire Dept                        | Fixed Assets        | 2023                                   |                  |             | \$ 9,500            |                   | \$ 9,500            |
| Pickup-Replace 2007 GMC            | Public Works                     | Fixed Assets        | 2023                                   |                  |             | \$ 30,000           |                   | \$ 30,000           |
| Replace Lap Pool Liner             | Aquatic Center                   | Maintenance         | 2023                                   |                  |             | \$ 300,000          |                   | \$ 300,000          |
| Replace Splash Pool Liner          | Aquatic Center                   | Maintenance         | 2023                                   |                  |             | \$ 85,000           |                   | \$ 85,000           |
| Street maintenance                 | Public Works                     | Maintenance         | 2023                                   |                  |             | \$ -                | \$ 164,907        | \$ 164,907          |
| Library Roof                       | Library                          | Maintenance         | 2023                                   |                  |             | \$ 25,000           |                   | \$ 25,000           |
| Police Cruiser                     | Police                           | Fixed Assets        | 2024                                   |                  |             | \$ 72,000           |                   | \$ 72,000           |
| Office remodel                     | Police                           | Fixed Assets        | 2024                                   |                  |             | \$ 12,000           |                   | \$ 12,000           |
| Backup Generator                   | Fire Dept                        | Fixed Assets        | 2024                                   |                  |             | \$ 30,000           |                   | \$ 30,000           |
| Bathroom remodel                   | Library                          | Fixed Assets        | 2024                                   |                  |             | \$ 10,000           |                   | \$ 10,000           |
| Replace 48" Mower                  | Cemetery                         | Fixed Assets        | 2024                                   |                  |             | \$ 6,000            | \$ 6,000          | \$ 12,000           |
| Paint Pool Features                | Aquatic Center                   | Maintenance         | 2024                                   |                  |             | \$ 70,000           |                   | \$ 70,000           |
| Street maintenance                 | Public Works                     | Maintenance         | 2024                                   |                  |             | \$ 58,015           |                   | \$ 58,015           |
| Admin Computer                     | Police                           | Fixed Assets        | 2025                                   |                  |             | \$ 4,000            |                   | \$ 4,000            |
| Furnace                            | Fire Dept                        | Fixed Assets        | 2025                                   |                  |             | \$ 4,500            |                   | \$ 4,500            |
| Replace Parks Mower                | Public Works                     | Fixed Assets        | 2025                                   |                  |             | \$ 25,000           |                   | \$ 25,000           |
| Replace 955 John Deere             | Public Works                     | Fixed Assets        | 2025                                   |                  |             | \$ 45,000           |                   | \$ 45,000           |
| Street Sweeper                     | Public Works                     | Fixed Assets        | 2025                                   |                  |             | \$ 160,000          |                   | \$ 160,000          |
| Copy Machine                       | Administration                   | Fixed Assets        | 2025                                   |                  |             | \$ 11,500           |                   | \$ 11,500           |
| Server                             | Administration                   | Fixed Assets        | 2025                                   |                  |             | \$ 8,000            |                   | \$ 8,000            |
| Dump Truck                         | Public Works                     | Fixed Assets        | 2025                                   |                  |             | \$ 100,000          |                   | \$ 100,000          |
| Floor Refinishing                  | Library                          | Maintenance         | 2025                                   |                  |             | \$ 20,000           |                   | \$ 20,000           |
| Street maintenance                 | Public Works                     | Maintenance         | 2025                                   |                  |             | \$ 13,891           |                   | \$ 13,891           |
| <b>Totals</b>                      |                                  |                     |  | <b>\$ 30,000</b> | <b>\$ -</b> | <b>\$ 1,681,519</b> | <b>\$ 901,166</b> | <b>\$ 2,612,685</b> |
| <b>Totals 2022-2025</b>            |                                  |                     |  | <b>\$ -</b>      | <b>\$ -</b> | <b>\$ 1,575,406</b> | <b>\$ 412,149</b> | <b>\$ 1,987,555</b> |



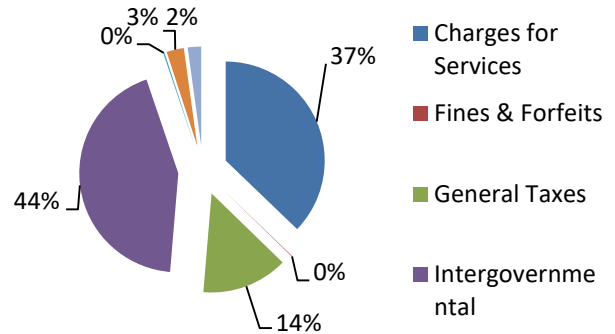
| Airport                           |            |              |      |              |            |            |              |               |
|-----------------------------------|------------|--------------|------|--------------|------------|------------|--------------|---------------|
| estimated fund balance \$757,963  |            |              |      |              |            |            |              |               |
| Project                           | Department | Type         | Year | Grants       | Loans      | Taxes/Fees | Fund Balance | Cost Estimate |
| Site Work Hangers Engineering     | Airport    | Fixed Assets | 2021 | \$ 52,500    |            |            | \$ 17,500    | \$ 70,000     |
| Site Work Hangers Construction    | Airport    | Fixed Assets | 2021 | \$ 251,250   |            |            | \$ 83,750    | \$ 335,000    |
| AWOS System Engineering           | Airport    | Fixed Assets | 2021 | \$ 7,500     |            |            | \$ 2,500     | \$ 10,000     |
| AWOS System construction          | Airport    | Fixed Assets | 2021 | \$ 22,500    |            |            | \$ 7,500     | \$ 30,000     |
| parking/paving engineering        | Airport    | Maintenance  | 2021 | \$ 25,500    |            |            | \$ 8,500     | \$ 34,000     |
| parking/paving construction       | Airport    | Maintenance  | 2021 | \$ 105,000   |            |            | \$ 35,000    | \$ 140,000    |
| Pavement Maintenance              | Airport    | Maintenance  | 2021 | \$ 209,000   |            |            | \$ 11,000    | \$ 220,000    |
| Pavement Maintenance Engineering  | Airport    | Maintenance  | 2021 | \$ 42,750    |            |            | \$ 2,250     | \$ 45,000     |
| 4-Unit Hanger                     | Airport    | Fixed Assets | 2022 |              | \$ 392,000 |            | \$ 98,000    | \$ 490,000    |
| 4-Unit Hanger Engineering         | Airport    | Fixed Assets | 2022 |              | \$ 75,000  |            | \$ 15,000    | \$ 90,000     |
| Runway Safety area                | Airport    | Fixed Assets | 2023 | \$ 775,200   |            |            | \$ 40,800    | \$ 816,000    |
| Runway Safety area Engineering    | Airport    | Fixed Assets | 2023 | \$ 116,850   |            |            | \$ 6,150     | \$ 123,000    |
| Runway Rehabilitation Engineering | Airport    | Fixed Assets | 2025 | \$ 142,500   |            |            | \$ 7,500     | \$ 150,000    |
| Totals                            |            |              |      | \$ 1,750,550 | \$ 467,000 | \$ -       | \$ 335,450   | \$ 2,553,000  |
| Totals 2022-2025                  |            |              |      | \$ 1,034,550 | \$ 467,000 | \$ -       | \$ 167,450   | \$ 1,669,000  |

| Water                            |                       |              |      |        |       |            |              |               |
|----------------------------------|-----------------------|--------------|------|--------|-------|------------|--------------|---------------|
| estimated fund balance \$636,883 |                       |              |      |        |       |            |              |               |
| Project                          | Department            | Type         | Year | Grants | Loans | Taxes/Fees | Fund Balance | Cost Estimate |
| Replace SCADA System             | Water                 | Fixed Assets | 2021 |        |       | \$ 25,000  |              | \$ 25,000     |
| Housing                          |                       |              |      |        |       |            |              |               |
| estimated fund balance \$465,918 |                       |              |      |        |       |            |              |               |
| Project                          | Department            | Type         | Year | Grants | Loans | Taxes/Fees | Fund Balance | Cost Estimate |
| Orchard Lane Carpet              | Community Development | Maintenance  | 2022 |        |       | \$ 6,290   |              | \$ 6,290      |
| Orchard Lane Carpet              | Community Development | Maintenance  | 2023 |        |       | \$ 6,290   |              | \$ 6,290      |
| Orchard Lane Carpet              | Community Development | Maintenance  | 2024 |        |       | \$ 6,290   |              | \$ 6,290      |
| Orchard Lane Carpet              | Community Development | Maintenance  | 2025 |        |       | \$ 6,290   |              | \$ 6,290      |
| Orchard Lane Roof                | Community Development | Maintenance  | 2025 |        |       | \$ 30,000  |              | \$ 30,000     |
| Totals                           |                       |              |      |        |       | \$ 55,160  |              | \$ 55,160     |

# Revenues

Total new revenues across all funds are anticipated to be \$9,163,759 in 2021. These revenues do not include the fund balance that will be used to pay for carry-over projects such as the Phase III Street Project and the 2021 street maintenance program.

| Revenues by Type     |    |                  |
|----------------------|----|------------------|
| Charges for Services | \$ | 3,406,622        |
| Fines & Forfeits     | \$ | 8,043            |
| General Taxes        | \$ | 1,289,082        |
| Intergovernmental    | \$ | 3,982,325        |
| Licenses & Permits   | \$ | 18,420           |
| Miscellaneous        | \$ | 258,471          |
| Special Assessments  | \$ | 200,796          |
|                      | \$ | <u>9,163,758</u> |



The current year's revenues are projected to come in close to budget. 2021 shows an increase due to increased expected grants for the Phase III street project.

|          | 2018         | 2019         | 2020 budget  | 2020 estimated | 2021 budget  |
|----------|--------------|--------------|--------------|----------------|--------------|
| revenues | \$ 5,987,414 | \$ 7,868,786 | \$ 6,996,300 | \$ 6,948,818   | \$ 9,163,758 |

**Notes**

\*takes out transfers and use of bond proceeds bond

\*\*2021 includes estimated \$1.8 million in grants for Phase III street project

| Revenue |        |              |  |                      |            |
|---------|--------|--------------|--|----------------------|------------|
| Fund    | Source | Fund Name    | Revenue Source Name                        | Revenue Type         | 2021       |
| 100     | 31010  | General Fund | Current Ad Valorem Taxes                   | General Taxes        | \$ 699,973 |
| 100     | 31020  | General Fund | Delinquent Ad Valorem Taxes                | General Taxes        | \$ 24,000  |
| 100     | 31030  | General Fund | Mobile Home Tax                            | General Taxes        | \$ -       |
| 100     | 31050  | General Fund | Tax Increments                             | General Taxes        | \$ -       |
| 100     | 31810  | General Fund | Franchise Taxes                            | General Taxes        | \$ 30,000  |
| 100     | 31910  | General Fund | Penalties and interest on Ad Valorem Taxes | General Taxes        | \$ -       |
| 100     | 32100  | General Fund | Business Licenses and Permits              | Licenses & Permits   | \$ 6,000   |
| 100     | 32210  | General Fund | Building Permits                           | Licenses & Permits   | \$ 11,900  |
| 100     | 32240  | General Fund | Animal Licenses                            | Licenses & Permits   | \$ 520     |
| 100     | 33220  | General Fund | Police State Aid                           | Intergovernmental    | \$ 18,900  |
| 100     | 33230  | General Fund | Fire State Aid                             | Intergovernmental    | \$ 27,100  |
| 100     | 33401  | General Fund | Local Government Aid                       | Intergovernmental    | \$ 963,905 |
| 100     | 33416  | General Fund | Police Training Reimbursement              | Intergovernmental    | \$ -       |
| 100     | 33429  | General Fund | State PERA aid                             | Intergovernmental    | \$ 3,092   |
| 100     | 33440  | General Fund | Other State grants                         | Intergovernmental    | \$ 15,000  |
| 100     | 33600  | General Fund | Grants and Aids from Local Government      | Intergovernmental    | \$ -       |
| 100     | 34101  | General Fund | City Hall Rent                             | Charges for Services | \$ 1,000   |
| 100     | 34107  | General Fund | Assessment Searches                        | Charges for Services | \$ 200     |
| 100     | 34201  | General Fund | Special Police Services                    | Charges for Services | \$ 2,100   |
| 100     | 34202  | General Fund | Special Fire Protection Services           | Charges for Services | \$ 90,220  |
| 100     | 34301  | General Fund | Street, Sidewalk and Curb Repair Fees      | Charges for Services | \$ 14,592  |
| 100     | 34720  | General Fund | Swimming Pool Fees                         | Charges for Services | \$ 47,865  |
| 100     | 34760  | General Fund | Library Use Fees                           | Charges for Services | \$ 1,200   |
| 100     | 34790  | General Fund | Camping Fees                               | Charges for Services | \$ 7,696   |
| 100     | 34950  | General Fund | Concession Sales                           | Charges for Services | \$ 1,000   |
| 100     | 34966  | General Fund | Other Fees for Service                     | Charges for Services | \$ 1,000   |
| 100     | 35100  | General Fund | Police Fines                               | Fines & Forfeits     | \$ 7,043   |
| 100     | 35103  | General Fund | Library Fines                              | Fines & Forfeits     | \$ -       |
| 100     | 35104  | General Fund | Administrative Fines                       | Fines & Forfeits     | \$ -       |
| 100     | 35200  | General Fund | Forfeits                                   | Fines & Forfeits     | \$ 1,000   |
| 100     | 36101  | General Fund | Principal                                  | Special Assessments  | \$ 31,976  |
| 100     | 36102  | General Fund | Penalties and Interest                     | Special Assessments  | \$ 959     |
| 100     | 36210  | General Fund | Interest Earnings                          | Miscellaneous        | \$ 47,679  |

|     |       |                         |  |                         |    |         |
|-----|-------|-------------------------|--|-------------------------|----|---------|
| 100 | 36220 | General Fund            | Rents and Royalties                              | Miscellaneous           | \$ | 20,345  |
| 100 | 36230 | General Fund            | Contributions and Donations from Private Sources | Miscellaneous           | \$ | 2,850   |
| 100 | 39101 | General Fund            | Sales of General Fixed Assets                    | Other Financing Sources | \$ | -       |
| 100 | 39102 | General Fund            | Compensation for Loss of General Fixed Assets    | Other Financing Sources | \$ | -       |
| 100 | 39200 | General Fund            | Interfund Transfers In                           | Other Financing Sources | \$ | -       |
| 100 | 39202 | General Fund            | Contribution from Enterprise Funds               | Other Financing Sources | \$ | 152,789 |
| 100 | 39300 | General Fund            | Proceeds from General Long-Term Debt             | Other Financing Sources | \$ | -       |
| 100 | 39310 | General Fund            | General Obligation Bond Proceeds                 | Other Financing Sources | \$ | -       |
| 100 | 39320 | General Fund            | Premiums on Bonds Sold                           | Other Financing Sources | \$ | -       |
| 100 | 39500 | General Fund            | Special Items                                    | Other Financing Sources | \$ | 28,534  |
| 100 | 39600 | General Fund            | Extraordinary Items                              | Other Financing Sources | \$ | 362,017 |
| 100 | 39700 | General Fund            | Capital Contributions                            | Other Financing Sources | \$ | -       |
| 202 | 33130 | CDBG                    | CDBG   | Intergovernmental       | \$ | 4,200   |
| 202 | 33130 | CDBG                    | Federal Grants Other                             | Intergovernmental       | \$ | 350,000 |
| 304 | 31010 | 2014 GO Bond            | Current Ad Valorem Taxes                         | General Taxes           | \$ | 98,059  |
| 304 | 36101 | 2014 GO Bond            | Principal  | Special Assessments     | \$ | 22,321  |
| 304 | 36102 | 2014 GO Bond            | Penalties and Interest                           | Special Assessments     | \$ | 670     |
| 305 | 31010 | 2015 GO Refunding Bond  | Current Ad Valorem Taxes                         | General Taxes           | \$ | 132,813 |
| 305 | 36101 | 2015 GO Refunding Bond  | Principal  | Special Assessments     | \$ | 20,764  |
| 305 | 36102 | 2015 GO Refunding Bond  | Penalties and Interest                           | Special Assessments     | \$ | 623     |
| 306 | 31010 | 2016B GO Refunding Bond | Current Ad Valorem Taxes                         | General Taxes           | \$ | 113,800 |
| 307 | 31010 | 2016D GO Bonds          | Current Ad Valorem Taxes                         | General Taxes           | \$ | 45,336  |
| 312 | 31010 | 2019E GO Bond           | Current Ad Valorem Taxes                         | General Taxes           | \$ | 103,100 |

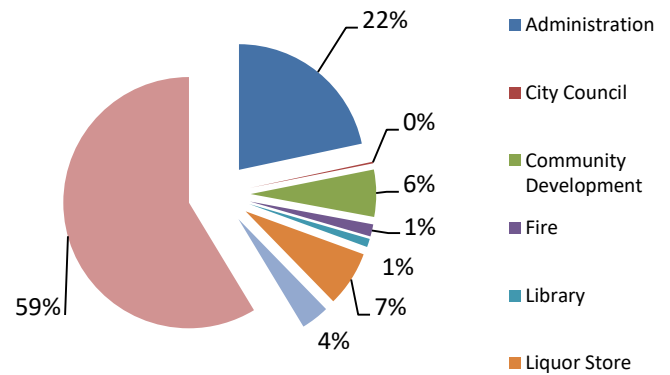
|     |       |                                     |                              |                         |              |
|-----|-------|-------------------------------------|------------------------------|-------------------------|--------------|
| 312 | 36101 | 2019E GO Bond                       | Principal                    | Special Assessments     | \$ 11,932    |
| 312 | 36102 | 2019E GO Bond                       | Penalties and Interest       | Special Assessments     | \$ 358       |
| 400 | 31010 | Capital Projects                    | Current Ad Valorem Taxes     | General Taxes           | \$ 42,000    |
| 400 | 36290 | Capital Projects                    | Sale of Investments          | Other Financing Sources | \$ 17,000    |
| 401 | 36101 | Phase III street project ineligible | Principal                    | Special Assessments     | \$ 30,241    |
| 401 | 36290 | Phase III street project ineligible | Sale of Investments          | Other Financing Sources | \$ 1,348,303 |
| 601 | 33170 | Water Utility                       | Federal Grants Other         | Intergovernmental       | \$ 574,355   |
| 601 | 36101 | Water Utility                       | Principal                    | Special Assessments     | \$ 37,005    |
| 601 | 36102 | Water Utility                       | Penalties and Interest       | Special Assessments     | \$ 1,110     |
| 601 | 36220 | Water Utility                       | Rents and Royalties          | Miscellaneous           | \$ 1,680     |
| 601 | 36290 | Water Utility                       | Sale of Investments          | Other Financing Sources | \$ 984,012   |
| 601 | 37110 | Water Utility                       | Rate Class I                 | Charges for Services    | \$ 558,155   |
| 601 | 37150 | Water Utility                       | Connection/Reconnection Fees | Charges for Services    | \$ 6,000     |
| 601 | 37160 | Water Utility                       | Penalties                    | Charges for Services    | \$ -         |
| 601 | 37170 | Water Utility                       | other                        | Charges for Services    | \$ 1,680     |
| 601 | 37170 | Water Utility                       | other                        | Charges for Services    | \$ 21,168    |
| 601 | 39600 | Water Utility                       | Extraordinary Items          | Other Financing Sources | \$ 150,000   |
| 602 | 33170 | Sewer Utility                       | Federal Grants Other         | Intergovernmental       | \$ 1,052,677 |
| 602 | 36101 | Sewer Utility                       | Principal                    | Special Assessments     | \$ 27,059    |
| 602 | 36101 | Sewer Utility                       | Principal                    | Special Assessments     | \$ 3,958     |
| 602 | 36102 | Sewer Utility                       | Penalties and Interest       | Special Assessments     | \$ 812       |
| 602 | 36102 | Sewer Utility                       | Penalties and Interest       | Special Assessments     | \$ 119       |
| 602 | 36290 | Sewer Utility                       | Sale of Investments          | Other Financing Sources | \$ -         |
| 602 | 37210 | Sewer Utility                       | Rate Class I                 | Charges for Services    | \$ 497,266   |
| 602 | 37250 | Sewer Utility                       | Connection/Reconnection Fees | Charges for Services    | \$ -         |
| 602 | 37260 | Sewer Utility                       | Penalties                    | Charges for Services    | \$ -         |
| 602 | 37270 | Sewer Utility                       | other                        | Charges for Services    | \$ 69,000    |
| 603 | 37310 | Solid Waste Utility                 | Customer Charges             | Charges for Services    | \$ 126,900   |
| 603 | 37320 | Solid Waste Utility                 | Other                        | Charges for Services    | \$ 24,709    |

|     |       |                    |                                   |                         |    |         |
|-----|-------|--------------------|-----------------------------------|-------------------------|----|---------|
| 609 | 31300 | Liquor Store       | General Sales and Use Taxes       | Charges for Services    | \$ | 74,763  |
| 609 | 37811 | Liquor Store       | Liquor                            | Charges for Services    | \$ | 229,881 |
| 609 | 37812 | Liquor Store       | Beer                              | Charges for Services    | \$ | 454,742 |
| 609 | 37813 | Liquor Store       | Wine                              | Charges for Services    | \$ | 61,108  |
| 609 | 37815 | Liquor Store       | Other Merchandise                 | Charges for Services    | \$ | 30,224  |
| 609 | 37840 | Liquor Store       | Cash Over Off-Sale                | Charges for Services    | \$ | -       |
| 612 | 33170 | Airport            | Federal Grants Other              | Intergovernmental       | \$ | 477,500 |
| 612 | 33440 | Airport            | Other State grants                | Intergovernmental       | \$ | 263,500 |
| 612 | 34920 | Airport            | Airport Revenues                  | Charges for Services    | \$ | 12,326  |
| 612 | 34920 | Airport            | Airport Revenues                  | Intergovernmental       | \$ | 12,326  |
| 612 | 36220 | Airport            | Rents and Royalties               | Miscellaneous           | \$ | 24,858  |
| 651 | 34960 | Deputy Register    | Motor Vehicle Taxes               | Charges for Services    | \$ | 893,349 |
| 651 | 34961 | Deputy Register    | Motor Vehicle Fees                | Charges for Services    | \$ | 59,074  |
| 651 | 34962 | Deputy Register    | Driver's License Taxes            | Charges for Services    | \$ | 27,638  |
| 651 | 34963 | Deputy Register    | Driver's License Fees             | Charges for Services    | \$ | 11,507  |
| 651 | 34964 | Deputy Register    | DNR Taxes                         | Charges for Services    | \$ | 23,065  |
| 651 | 34965 | Deputy Register    | DNR Fees                          | Charges for Services    | \$ | 2,112   |
| 652 | 36290 | Hospital Fund      | Sale of Investments               | Other Financing Sources | \$ | 649,912 |
| 654 | 36220 | Public Housing     | Rents and Royalties               | Miscellaneous           | \$ | 135,400 |
| 655 | 36240 | EDA                | Loans repaid                      | Miscellaneous           | \$ | 25,660  |
| 655 | 39101 | EDA                | Sales of General Fixed Assets     | Other Financing Sources | \$ | 50,000  |
| 655 | 39203 | EDA                | transfer from public housing fund | Other Financing Sources | \$ | 15,500  |
| 657 | 34940 | Cemetery Perpetual | Cemetery Revenues                 | Charges for Services    | \$ | 1,763   |
| 658 | 33170 | Storm Sewer        | Federal Grants Other              | Intergovernmental       | \$ | 219,769 |
| 658 | 36101 | Storm Sewer        | Principal                         | Special Assessments     | \$ | 10,890  |
| 658 | 36290 | Storm Sewer        | Sale of Investments               | Other Financing Sources | \$ | 105,574 |
| 658 | 37271 | Storm Sewer        | other                             | Charges for Services    | \$ | 53,320  |

## Expenditures

The bulk of expenditures on operations and capital projects occur in Public Works and Administration. This is primarily due to the \$4 million Phase III street project in public works as well as overhead for city operations that are expensed in administration. Community Development will also see a large increase due to the consolidation of the aquatics center, all public housing projects, and the multipurpose center into the economic development department. Operational and capital expenses by department are expected to approach \$11 million in 2021.

| Operations and Capital Expenditures by Department |    |                   |
|---|----|-------------------|
| Administration                                    | \$ | 2,378,726         |
| City Council                                      | \$ | 23,301            |
| Community Development                             | \$ | 665,646           |
| Fire  | \$ | 171,550           |
| Library   | \$ | 117,871           |
| Liquor Store                                      | \$ | 785,357           |
| Police  | \$ | 399,193           |
| Public Works                                      | \$ | 6,443,593         |
|   | \$ | <u>10,985,236</u> |



2020 expenses are estimated to come in at \$8.7 million. At first blush this appears over-budget, but the 2020 budget did not include any expenses for the Phase III Street Project. This was a carry-over project using 2019 bond proceeds which did not require new revenues but was inadvertently left out of the budget as it was considered a “pass-through” expense. After taking this out, 2020 expenses are estimated to come in below budget. Total budget expenses including debt service are \$12,627,589.

|              | 2018         | 2019         | 2020 budget  | 2020 estimate | 2021 budget   |
|--------------|--------------|--------------|--------------|---------------|---------------|
| expenditures | \$ 5,587,445 | \$ 7,078,101 | \$ 6,997,412 | \$ 8,768,243  | \$ 12,627,589 |

Notes

- \* \$2.7 million of the Phase III street project was not budgeted
- \*\* Takes out transfers
- \*\*\*Does not include debt service

## City Council

City Council expenditures are up over 2020 due to the increase in the council from five to seven members. A new line item was added in 2021 for discretionary donations to civic organizations to cover potential requests during the year.

| Fund | Account | Object | Fund Name    | Account Name | Object Name                         | 2021      |
|------|---------|--------|--------------|--------------|-------------------------------------|-----------|
| 100  | 41110   | 101    | General Fund | Council      | Full-time Employees - Regular Wages | \$ 20,530 |
| 100  | 41110   | 121    | General Fund | Council      | PERA contributions                  | \$ -      |
| 100  | 41110   | 122    | General Fund | Council      | FICA contributions                  | \$ 1,273  |
| 100  | 41110   | 125    | General Fund | Council      | Medicare contributions              | \$ 298    |
| 100  | 41110   | 200    | General Fund | Council      | Office Supplies                     | \$ 200    |
| 100  | 41110   | 210    | General Fund | Council      | Operating Supplies                  | \$ -      |
| 100  | 41110   | 331    | General Fund | Council      | Travel Expense                      | \$ -      |
| 100  | 41110   | 433    | General Fund | Council      | Dues and Subscriptions              | \$ -      |
| 100  | 41110   | 490    | General Fund | Council      | Donations to Civic Organizations    | \$ 1,000  |



## Finance & Administration

This department of six employees consists of general fund costs of the City Administrator, finance, facilities, human resources, and the city clerk as well as the deputy registrar fund. The payment of all general fund debt service is also in this department.

Major initiatives in 2021 include:

- City-wide implementation of the new accounting system from Civic Systems beginning January 1<sup>st</sup>.
- Standard operating procedures for journal entries using the new chart of accounts
- Hiring and training of the new Finance Director
- Creation of the Human Resources Manager position
- Update of employee handbook, job descriptions, and performance appraisal system

| Fund | Account | Object | Fund Name    | Account Name             | Object Name                          | 2021          |
|------|---------|--------|--------------|--------------------------|--------------------------------------|---------------|
| 100  | 41320   | 101    | General Fund | Administration & Finance | Full-time Employees - Regular Wages  | \$ 266,999.50 |
| 100  | 41320   | 102    | General Fund | Administration & Finance | Full-time Employees - Overtime Wages | \$ 1,000.00   |
| 100  | 41320   | 103    | General Fund | Administration & Finance | Part-time Employees Wages            | \$ 829.50     |
| 100  | 41320   | 121    | General Fund | Administration & Finance | PERA contributions                   | \$ 20,099.96  |
| 100  | 41320   | 122    | General Fund | Administration & Finance | FICA contributions                   | \$ 16,667.40  |
| 100  | 41320   | 125    | General Fund | Administration & Finance | Medicare contributions               | \$ 3,898.02   |
| 100  | 41320   | 131    | General Fund | Administration & Finance | Health Insurance                     | \$ 53,791.34  |
| 100  | 41320   | 132    | General Fund | Administration & Finance | Dental Insurance                     | \$ 562.80     |
| 100  | 41320   | 133    | General Fund | Administration & Finance | Life & Disability Insurance          | \$ 791.64     |
| 100  | 41320   | 141    | General Fund | Administration & Finance | Unemployment Insurance Premiums      | \$ 5,000.00   |
| 100  | 41320   | 151    | General Fund | Administration & Finance | Workers Comp Insurance               | \$ 28,780.93  |
| 100  | 41320   | 152    | General Fund | Administration & Finance | Workers Comp Payments                | \$ -          |
| 100  | 41320   | 160    | General Fund | Administration & Finance | Employee Liability Insurance         | \$ 24,770.09  |
| 100  | 41320   | 161    | General Fund | Administration & Finance | Training                             | \$ 2,500.00   |
| 100  | 41320   | 200    | General Fund | Administration           | Office Supplies                      | \$ 5,000.00   |

|     |       |     |              |                          |                                     |              |
|-----|-------|-----|--------------|--------------------------|-------------------------------------|--------------|
|     |       |     |              | & Finance                |                                     |              |
| 100 | 41320 | 210 | General Fund | Administration & Finance | Operating Supplies                  | \$ 4,000.00  |
| 100 | 41320 | 220 | General Fund | Administration & Finance | Repair and Maintenance Supplies     | \$ 1,000.00  |
| 100 | 41320 | 301 | General Fund | Administration & Finance | Auditing and Accounting             | \$ 55,000.00 |
| 100 | 41320 | 302 | General Fund | Administration & Finance | Architect                           | \$ -         |
| 100 | 41320 | 303 | General Fund | Administration & Finance | Engineering                         | \$ -         |
| 100 | 41320 | 304 | General Fund | Administration & Finance | Legal                               | \$ 23,000.00 |
| 100 | 41320 | 306 | General Fund | Administration & Finance | Personnel Testing and Recruitment   | \$ -         |
| 100 | 41320 | 307 | General Fund | Administration & Finance | Management Fees                     | \$ 17,000.00 |
| 100 | 41320 | 310 | General Fund | Administration & Finance | IT Services & Software              | \$ 16,207.50 |
| 100 | 41320 | 321 | General Fund | Administration & Finance | Telephone and Internet              | \$ 5,500.00  |
| 100 | 41320 | 322 | General Fund | Administration & Finance | Postage                             | \$ 3,200.00  |
| 100 | 41320 | 331 | General Fund | Administration & Finance | Travel Expense                      | \$ 1,000.00  |
| 100 | 41320 | 340 | General Fund | Administration & Finance | Advertising                         | \$ 42,000.00 |
| 100 | 41320 | 351 | General Fund | Administration & Finance | Legal Notices Publishing            | \$ 2,000.00  |
| 100 | 41320 | 360 | General Fund | Administration & Finance | Insurance                           | \$ 45,886.68 |
| 100 | 41320 | 410 | General Fund | Administration & Finance | Rental Charges                      | \$ -         |
| 100 | 41320 | 420 | General Fund | Administration & Finance | Depreciation                        | \$ -         |
| 100 | 41320 | 431 | General Fund | Administration & Finance | Cash Short                          | \$ -         |
| 100 | 41320 | 433 | General Fund | Administration & Finance | Dues and Subscriptions              | \$ 3,000.00  |
| 100 | 41320 | 490 | General Fund | Administration & Finance | Donations to Civic Organizations    | \$ 500.00    |
| 100 | 41410 | 104 | General Fund | Elections                | Temporary Employees - Regular Wages | \$ -         |
| 100 | 41410 | 200 | General Fund | Elections                | Office Supplies                     | \$ -         |
| 100 | 41410 | 210 | General Fund | Elections                | Operating Supplies                  | \$ -         |

|     |       |     |              |                         |                                      |              |
|-----|-------|-----|--------------|-------------------------|--------------------------------------|--------------|
| 100 | 41410 | 351 | General Fund | Elections               | Legal Notices Publishing             | \$ -         |
| 100 | 41420 | 307 | General Fund | Recording and Reporting | Management Fees                      | \$ 2,000.00  |
| 100 | 41550 | 210 | General Fund | Assessing               | Operating Supplies                   | \$ -         |
| 100 | 41600 | 210 | General Fund | COVID-19                | Operating Supplies                   | \$ -         |
| 100 | 41700 | 210 | General Fund | Flood                   | Operating Supplies                   | \$ -         |
| 100 | 41910 | 307 | General Fund | Planning and Zoning     | Management Fees                      | \$ 9,000.00  |
| 100 | 41940 | 101 | General Fund | Buildings and Plant     | Full-time Employees - Regular Wages  | \$ 64,561.60 |
| 100 | 41940 | 102 | General Fund | Buildings and Plant     | Full-time Employees - Overtime Wages | \$ -         |
| 100 | 41940 | 121 | General Fund | Buildings and Plant     | PERA contributions                   | \$ 4,842.12  |
| 100 | 41940 | 122 | General Fund | Buildings and Plant     | FICA contributions                   | \$ 4,002.82  |
| 100 | 41940 | 125 | General Fund | Buildings and Plant     | Medicare contributions               | \$ 936.14    |
| 100 | 41940 | 131 | General Fund | Buildings and Plant     | Health Insurance                     | \$ 5,436.28  |
| 100 | 41940 | 132 | General Fund | Buildings and Plant     | Dental Insurance                     | \$ -         |
| 100 | 41940 | 133 | General Fund | Buildings and Plant     | Life & Disability Insurance          | \$ 340.31    |
| 100 | 41940 | 152 | General Fund | Buildings and Plant     | Workers Comp Payments                | \$ -         |
| 100 | 41940 | 210 | General Fund | Buildings and Plant     | Operating Supplies                   | \$ 4,000.00  |
| 100 | 41940 | 220 | General Fund | Buildings and Plant     | Repair and Maintenance Supplies      | \$ 2,000.00  |
| 100 | 41940 | 240 | General Fund | Buildings and Plant     | Small Tools and Minor Equipment      | \$ 3,000.00  |
| 100 | 41940 | 380 | General Fund | Buildings and Plant     | Utility Services                     | \$ 32,926.52 |
| 100 | 41940 | 401 | General Fund | Buildings and Plant     | Building Repair & Maintenance        | \$ 14,000.00 |
| 100 | 47120 | 401 | General Fund | Other Debt Principal    | Building Repair & Maintenance        | \$ 4,696     |
| 100 | 47120 | 550 | General Fund | Other Debt Principal    | Motor Vehicles                       | \$ 49,259    |
| 100 | 47220 | 401 | General Fund | Interest - other debt   | Building Repair & Maintenance        | \$ 1,080     |
| 100 | 47220 | 550 | General Fund | Interest - other debt   | Motor Vehicles                       | \$ 4,566     |
| 304 | 47110 | 530 | 2014 GO Bond | Bond Principal          | Improvements other                   | \$ 90,000.00 |

|     |       |     |                                     |                     |                                   |               |
|-----|-------|-----|-------------------------------------|---------------------|-----------------------------------|---------------|
|     |       |     |                                     |                     | than Buildings                    |               |
| 304 | 47210 | 530 | 2014 GO Bond                        | Interest - Bonds    | Improvements other than Buildings | \$ 30,550.00  |
| 304 | 47500 | 530 | 2014 GO Bond                        | Fiscal Agent's Fees | Improvements other than Buildings | \$ 500.00     |
| 305 | 47110 | 530 | 2015 GO Refunding Bond              | Bond Principal      | Improvements other than Buildings | \$ 125,000.00 |
| 305 | 47210 | 530 | 2015 GO Refunding Bond              | Interest - Bonds    | Improvements other than Buildings | \$ 28,700.00  |
| 305 | 47500 | 530 | 2015 GO Refunding Bond              | Fiscal Agent's Fees | Improvements other than Buildings | \$ 500.00     |
| 306 | 47110 | 530 | 2016B GO Refunding Bond             | Bond Principal      | Improvements other than Buildings | \$ 110,000.00 |
| 306 | 47210 | 530 | 2016B GO Refunding Bond             | Interest - Bonds    | Improvements other than Buildings | \$ 3,300.00   |
| 306 | 47500 | 530 | 2016B GO Refunding Bond             | Fiscal Agent's Fees | Improvements other than Buildings | \$ 500.00     |
| 307 | 47110 | 530 | 2016D GO Bonds                      | Bond Principal      | Improvements other than Buildings | \$ 35,000.00  |
| 307 | 47210 | 530 | 2016D GO Bonds                      | Interest - Bonds    | Improvements other than Buildings | \$ 9,836.25   |
| 307 | 47500 | 530 | 2016D GO Bonds                      | Fiscal Agent's Fees | Improvements other than Buildings | \$ 500.00     |
| 312 | 47110 | 530 | 2019E GO Bond                       | Bond Principal      | Improvements other than Buildings | \$ 93,000.00  |
| 312 | 47210 | 530 | 2019E GO Bond                       | Interest - Bonds    | Improvements other than Buildings | \$ 9,599.75   |
| 312 | 47500 | 530 | 2019E GO Bond                       | Fiscal Agent's Fees | Improvements other than Buildings | \$ 500.00     |
| 401 | 47110 | 530 | Phase III street project ineligible | Bond Principal      | Improvements other than Buildings | \$ -          |
| 401 | 47210 | 530 | Phase III street project ineligible | Interest - Bonds    | Improvements other than Buildings | \$ 150,543.76 |
| 401 | 47500 | 530 | Phase III street project ineligible | Fiscal Agent's Fees | Improvements other than Buildings | \$ 500.00     |
| 651 | 41430 | 240 | Deputy Registrar                    | Administration      | Small Tools and Minor Equipment   | \$ 1,000.00   |
| 651 | 41430 | 258 | Deputy Registrar                    | Administration      | Taxes Remitted                    | \$ 930,782.61 |
| 651 | 41430 | 720 | Deputy Registrar                    | Administration      | Interfund Transfers               | \$ 84,961.68  |
| 652 | 41940 | 530 | Hospital Fund                       | Buildings and Plant | Improvements other than Buildings | \$ 649,912.00 |

## Community Development

This new department in 2021 consolidates the Economic Development Authority, the aquatics center, the multipurpose center, and the public housing and CDBG funds into one department. 2021 goals include:

- Sell O'Brien Court to use funds for needed projects
- Reverse the tides with Orchard Lane losing money with rent increase and explore selling units.
- Look at partnering with a developer and building another row of units on the west side at Orchard Lanes.
- Sell the last two lots at Broad Acres and duplicate 2020 results.
- Achieve goal of 2-3 new single family home starts.
- Help market Tracy as a place for people to live and thrive.
- Continue to fill open buildings in downtown Tracy.
- Help facilitate the two grants we are pursuing for marketing Tracy and the national EDA.
- Facilitate a direction, including funding, for a new community center.

| Fund | Account | Object | Fund Name    | Account Name        | Object Name                     | 2021        |
|------|---------|--------|--------------|---------------------|---------------------------------|-------------|
| 100  | 45122   | 103    | General Fund | Multipurpose Center | Part-time Employees Wages       | \$ 6,120.66 |
| 100  | 45122   | 121    | General Fund | Multipurpose Center | PERA contributions              | \$ 459.05   |
| 100  | 45122   | 122    | General Fund | Multipurpose Center | FICA contributions              | \$ 379.48   |
| 100  | 45122   | 125    | General Fund | Multipurpose Center | Medicare contributions          | \$ 88.75    |
| 100  | 45122   | 152    | General Fund | Multipurpose Center | Workers Comp Payments           | \$ -        |
| 100  | 45122   | 200    | General Fund | Multipurpose Center | Office Supplies                 | \$ -        |
| 100  | 45122   | 210    | General Fund | Multipurpose Center | Operating Supplies              | \$ -        |
| 100  | 45122   | 220    | General Fund | Multipurpose Center | Repair and Maintenance Supplies | \$ -        |
| 100  | 45122   | 321    | General Fund | Multipurpose Center | Telephone and Internet          | \$ -        |
| 100  | 45122   | 340    | General Fund | Multipurpose Center | Advertising                     | \$ -        |
| 100  | 45122   | 380    | General Fund | Multipurpose Center | Utility Services                | \$ -        |
| 100  | 45122   | 401    | General Fund | Multipurpose Center | Building Repair & Maintenance   | \$ -        |
| 100  | 45122   | 410    | General Fund | Multipurpose Center | Rental Charges                  | \$ -        |
| 100  | 45122   | 431    | General Fund | Multipurpose Center | Cash Short                      | \$ -        |
| 100  | 45124   | 103    | General Fund | Aquatics Center     | Part-time Employees Wages       | \$ 6,150.00 |

|     |       |     |                |                      |                                   |               |
|-----|-------|-----|----------------|----------------------|-----------------------------------|---------------|
| 100 | 45124 | 106 | General Fund   | Aquatics Center      | Seasonal Employees Wages          | \$ 58,425.00  |
| 100 | 45124 | 122 | General Fund   | Aquatics Center      | FICA contributions                | \$ 4,003.65   |
| 100 | 45124 | 125 | General Fund   | Aquatics Center      | Medicare contributions            | \$ 936.34     |
| 100 | 45124 | 152 | General Fund   | Aquatics Center      | Workers Comp Payments             | \$ -          |
| 100 | 45124 | 161 | General Fund   | Aquatics Center      | Training                          | \$ 1,300.00   |
| 100 | 45124 | 200 | General Fund   | Aquatics Center      | Office Supplies                   | \$ 200.00     |
| 100 | 45124 | 210 | General Fund   | Aquatics Center      | Operating Supplies                | \$ 17,000.00  |
| 100 | 45124 | 220 | General Fund   | Aquatics Center      | Repair and Maintenance Supplies   | \$ 27,500.00  |
| 100 | 45124 | 240 | General Fund   | Aquatics Center      | Small Tools and Minor Equipment   | \$ 500.00     |
| 100 | 45124 | 302 | General Fund   | Aquatics Center      | Architect                         | \$ -          |
| 100 | 45124 | 303 | General Fund   | Aquatics Center      | Engineering                       | \$ -          |
| 100 | 45124 | 306 | General Fund   | Aquatics Center      | Personnel Testing and Recruitment | \$ -          |
| 100 | 45124 | 321 | General Fund   | Aquatics Center      | Telephone and Internet            | \$ 500.00     |
| 100 | 45124 | 331 | General Fund   | Aquatics Center      | Travel Expense                    | \$ -          |
| 100 | 45124 | 340 | General Fund   | Aquatics Center      | Advertising                       | \$ 500.00     |
| 100 | 45124 | 380 | General Fund   | Aquatics Center      | Utility Services                  | \$ 7,382.80   |
| 100 | 45124 | 410 | General Fund   | Aquatics Center      | Rental Charges                    | \$ -          |
| 100 | 45124 | 420 | General Fund   | Aquatics Center      | Depreciation                      | \$ -          |
| 100 | 45124 | 431 | General Fund   | Aquatics Center      | Cash Short                        | \$ -          |
| 202 | 46520 | 307 | CDBG           | Economic Development | Management Fees                   | \$ 35,000.00  |
| 202 | 46520 | 437 | CDBG           | Economic Development | Loans                             | \$ 36,000.00  |
| 202 | 46520 | 438 | CDBG           | Economic Development | Grants                            | \$ 315,000.00 |
| 654 | 46330 | 220 | Public Housing | O'Brien Court        | Repair and Maintenance Supplies   | \$ -          |
| 654 | 46330 | 307 | Public Housing | O'Brien Court        | Management Fees                   | \$ -          |
| 654 | 46330 | 401 | Public Housing | O'Brien Court        | Building Repair & Maintenance     | \$ -          |
| 654 | 46330 | 410 | Public Housing | O'Brien Court        | Rental Charges                    | \$ -          |
| 654 | 46330 | 720 | Public Housing | O'Brien Court        | Interfund Transfers               | \$ 16,973.00  |
| 654 | 46331 | 220 | Public Housing | Orchard Lane         | Repair and Maintenance Supplies   | \$ 4,162.53   |

|     |       |     |                |                      |                                     |              |
|-----|-------|-----|----------------|----------------------|-------------------------------------|--------------|
| 654 | 46331 | 307 | Public Housing | Orchard Lane         | Management Fees                     | \$ 14,612.00 |
| 654 | 46331 | 340 | Public Housing | Orchard Lane         | Advertising                         | \$ 500.00    |
| 654 | 46331 | 401 | Public Housing | Orchard Lane         | Building Repair & Maintenance       | \$ 3,596.07  |
| 654 | 46331 | 410 | Public Housing | Orchard Lane         | Rental Charges                      | \$ 1,200.00  |
| 654 | 47110 | 520 | Public Housing | Bond Principal       | Buildings and Structures            | \$ 35,000.00 |
| 654 | 47210 | 520 | Public Housing | Interest - Bonds     | Buildings and Structures            | \$ 36,950.00 |
| 654 | 47500 | 520 | Public Housing | Fiscal Agent's Fees  | Buildings and Structures            | \$ 500.00    |
| 655 | 46520 | 101 | EDA            | Economic Development | Full-time Employees - Regular Wages | \$ 61,721.40 |
| 655 | 46520 | 121 | EDA            | Economic Development | PERA contributions                  | \$ 4,629.11  |
| 655 | 46520 | 122 | EDA            | Economic Development | FICA contributions                  | \$ 3,826.73  |
| 655 | 46520 | 125 | EDA            | Economic Development | Medicare contributions              | \$ 894.96    |
| 655 | 46520 | 131 | EDA            | Economic Development | Health Insurance                    | \$ 14,660.88 |
| 655 | 46520 | 132 | EDA            | Economic Development | Dental Insurance                    | \$ -         |
| 655 | 46520 | 133 | EDA            | Economic Development | Life & Disability Insurance         | \$ 246.60    |
| 655 | 46520 | 152 | EDA            | Economic Development | Workers Comp Payments               | \$ -         |
| 655 | 46520 | 200 | EDA            | Economic Development | Office Supplies                     | \$ 100.00    |
| 655 | 46520 | 302 | EDA            | Economic Development | Architect                           | \$ -         |
| 655 | 46520 | 303 | EDA            | Economic Development | Engineering                         | \$ -         |
| 655 | 46520 | 304 | EDA            | Economic Development | Legal                               | \$ 2,000.00  |
| 655 | 46520 | 306 | EDA            | Economic Development | Personnel Testing and Recruitment   | \$ -         |
| 655 | 46520 | 307 | EDA            | Economic Development | Management Fees                     | \$ -         |
| 655 | 46520 | 321 | EDA            | Economic Development | Telephone and Internet              | \$ 800.00    |
| 655 | 46520 | 331 | EDA            | Economic Development | Travel Expense                      | \$ -         |
| 655 | 46520 | 340 | EDA            | Economic             | Advertising                         | \$ 1,500.00  |

|     |       |     |     |                      |                                  |              |
|-----|-------|-----|-----|----------------------|----------------------------------|--------------|
|     |       |     |     | Development          |                                  |              |
| 655 | 46520 | 410 | EDA | Economic Development | Rental Charges                   | \$ -         |
| 655 | 46520 | 420 | EDA | Economic Development | Depreciation                     | \$ -         |
| 655 | 46520 | 433 | EDA | Economic Development | Dues and Subscriptions           | \$ 250.00    |
| 655 | 46520 | 437 | EDA | Economic Development | Loans                            | \$ 24,000.00 |
| 655 | 46520 | 438 | EDA | Economic Development | Grants                           | \$ 10,000.00 |
| 655 | 46520 | 490 | EDA | Economic Development | Donations to Civic Organizations | \$ 500.00    |
| 655 | 46520 | 810 | EDA | Economic Development | Refunds and Reimbursements       | \$ 35,000.00 |



## Library

The mission of the Tracy Public Library is to provide quality materials and services which fulfill educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and businesslike. The Library currently has three employees.

Goals for 2021 include:

- Re-establish programming
- Promote the Hyland Community Room for public use
- Policy updates

| Fund | Account | Object | Fund Name    | Account Name           | Object Name                         | 2021         |
|------|---------|--------|--------------|------------------------|-------------------------------------|--------------|
| 100  | 45501   | 101    | General Fund | Library Administration | Full-time Employees - Regular Wages | \$ 42,162.43 |
| 100  | 45501   | 103    | General Fund | Library Administration | Part-time Employees Wages           | \$ 19,964.05 |
| 100  | 45501   | 121    | General Fund | Library Administration | PERA contributions                  | \$ 4,659.49  |
| 100  | 45501   | 122    | General Fund | Library Administration | FICA contributions                  | \$ 3,851.84  |
| 100  | 45501   | 125    | General Fund | Library Administration | Medicare contributions              | \$ 900.83    |
| 100  | 45501   | 131    | General Fund | Library Administration | Health Insurance                    | \$ 17,712.00 |
| 100  | 45501   | 132    | General Fund | Library Administration | Dental Insurance                    | \$ 402.00    |
| 100  | 45501   | 133    | General Fund | Library Administration | Life & Disability Insurance         | \$ 155.40    |
| 100  | 45501   | 152    | General Fund | Library Administration | Workers Comp Payments               | \$ -         |
| 100  | 45501   | 200    | General Fund | Library Administration | Office Supplies                     | \$ 1,000.00  |
| 100  | 45501   | 210    | General Fund | Library Administration | Operating Supplies                  | \$ 1,700.00  |
| 100  | 45501   | 302    | General Fund | Library Administration | Architect                           | \$ -         |
| 100  | 45501   | 303    | General Fund | Library Administration | Engineering                         | \$ -         |
| 100  | 45501   | 306    | General Fund | Library Administration | Personnel Testing and Recruitment   | \$ -         |
| 100  | 45501   | 307    | General Fund | Library Administration | Management Fees                     | \$ 5,700.00  |
| 100  | 45501   | 321    | General Fund | Library Administration | Telephone and Internet              | \$ 2,650.00  |
| 100  | 45501   | 331    | General Fund | Library Administration | Travel Expense                      | \$ -         |
| 100  | 45501   | 340    | General Fund | Library Administration | Advertising                         | \$ 1,000.00  |
| 100  | 45501   | 380    | General Fund | Library Administration | Utility Services                    | \$ 5,613.06  |
| 100  | 45501   | 401    | General Fund | Library Administration | Building Repair & Maintenance       | \$ 2,900.00  |
| 100  | 45501   | 410    | General Fund | Library Administration | Rental Charges                      | \$ -         |

|     |       |     |                  |                        |                                  |             |
|-----|-------|-----|------------------|------------------------|----------------------------------|-------------|
| 100 | 45501 | 420 | General Fund     | Library Administration | Depreciation                     | \$ -        |
| 100 | 45501 | 431 | General Fund     | Library Administration | Cash Short                       | \$ -        |
| 100 | 45501 | 433 | General Fund     | Library Administration | Dues and Subscriptions           | \$ -        |
| 100 | 45501 | 490 | General Fund     | Library Administration | Donations to Civic Organizations | \$ 500.00   |
| 400 | 45501 | 590 | Capital Projects | Library Administration | Books                            | \$ 7,000.00 |

## Liquor Store

The liquor store moved to a new location July 1, 2020. Building on that success the liquor store has aggressive goals to:

- Increase sales 25%
- Do some marketing to our loyal customers and utilize the info collected by the loyalty program
- Employee sales programs
- Brainstorm ideas for community events
- Sell the old liquor store building to eliminate the extra expenses.
- Schedule some extra employee time to be able to have the manager work on managing the business
- More time to do marketing
- More uses of social media
- Fine-tune the expenditures
- Get the new liquor store finished
- Plan a 1<sup>st</sup> year anniversary/grand opening event
- Place a new marquee sign on the front of the building

| Fund | Account | Object | Fund Name    | Account Name          | Object Name                         | 2021          |
|------|---------|--------|--------------|-----------------------|-------------------------------------|---------------|
| 609  | 49750   | 251    | Liquor Store | Merchandise Purchases | Liquor                              | \$ 154,020.50 |
| 609  | 49750   | 252    | Liquor Store | Merchandise Purchases | Beer                                | \$ 331,961.69 |
| 609  | 49750   | 253    | Liquor Store | Merchandise Purchases | Wine                                | \$ 40,942.16  |
| 609  | 49750   | 254    | Liquor Store | Merchandise Purchases | Soft Drink and Mix                  | \$ 15,972.00  |
| 609  | 49750   | 255    | Liquor Store | Merchandise Purchases | Drink Ingredients                   |               |
| 609  | 49750   | 256    | Liquor Store | Merchandise Purchases | Tobacco                             |               |
| 609  | 49750   | 257    | Liquor Store | Merchandise Purchases | Ice                                 |               |
| 609  | 49750   | 258    | Liquor Store | Merchandise Purchases | Taxes Remitted                      | \$ 74,763.25  |
| 609  | 49751   | 101    | Liquor Store | Administration        | Full-time Employees - Regular Wages | \$ 62,232.55  |
| 609  | 49751   | 103    | Liquor Store | Administration        | Part-time Employees Wages           | \$ 41,627.30  |
| 609  | 49751   | 121    | Liquor Store | Administration        | PERA contributions                  | \$ 7,789.49   |

|     |       |     |              |                           |                                  |              |
|-----|-------|-----|--------------|---------------------------|----------------------------------|--------------|
| 609 | 49751 | 122 | Liquor Store | Administration            | FICA contributions               | \$ 6,439.31  |
| 609 | 49751 | 125 | Liquor Store | Administration            | Medicare contributions           | \$ 1,505.97  |
| 609 | 49751 | 131 | Liquor Store | Administration            | Health Insurance                 | \$ 11,073.10 |
| 609 | 49751 | 132 | Liquor Store | Administration            | Dental Insurance                 | \$ 40.20     |
| 609 | 49751 | 133 | Liquor Store | Administration            | Life & Disability Insurance      | \$ 308.16    |
| 609 | 49751 | 151 | Liquor Store | Administration            | Workers Comp Insurance           | \$ 875.33    |
| 609 | 49751 | 160 | Liquor Store | Administration            | Employee Liability Insurance     | \$ 760.20    |
| 609 | 49751 | 161 | Liquor Store | Administration            | Training                         | \$ 500.00    |
| 609 | 49751 | 200 | Liquor Store | Administration            | Office Supplies                  | \$ 500.00    |
| 609 | 49751 | 210 | Liquor Store | Administration            | Operating Supplies               | \$ -         |
| 609 | 49751 | 240 | Liquor Store | Administration            | Small Tools and Minor Equipment  | \$ 500.00    |
| 609 | 49751 | 301 | Liquor Store | Administration            | Auditing and Accounting          | \$ 1,000.00  |
| 609 | 49751 | 307 | Liquor Store | Administration            | Management Fees                  | \$ -         |
| 609 | 49751 | 310 | Liquor Store | Administration            | IT Services & Software           | \$ 9,004.17  |
| 609 | 49751 | 321 | Liquor Store | Administration            | Telephone and Internet           | \$ 1,500.00  |
| 609 | 49751 | 322 | Liquor Store | Administration            | Postage                          | \$ 100.00    |
| 609 | 49751 | 331 | Liquor Store | Administration            | Travel Expense                   | \$ -         |
| 609 | 49751 | 340 | Liquor Store | Administration            | Advertising                      | \$ 2,000.00  |
| 609 | 49751 | 360 | Liquor Store | Administration            | Insurance                        | \$ 3,441.50  |
| 609 | 49751 | 380 | Liquor Store | Administration            | Utility Services                 | \$ 11,500.00 |
| 609 | 49751 | 431 | Liquor Store | Administration            | Cash Short                       | \$ -         |
| 609 | 49751 | 433 | Liquor Store | Administration            | Dues and Subscriptions           | \$ -         |
| 609 | 49751 | 490 | Liquor Store | Administration            | Donations to Civic Organizations | \$ 500.00    |
| 609 | 49751 | 720 | Liquor Store | Administration            | Interfund Transfers              | \$ 37,827.45 |
| 609 | 49751 | 730 | Liquor Store | Administration            | Interfund Loan                   | \$ 28,533.79 |
| 609 | 49751 | 810 | Liquor Store | Administration            | Refunds and Reimbursements       | \$ -         |
| 609 | 49754 | 220 | Liquor Store | Buildings and Maintenance | Repair and Maintenance Supplies  | \$ 500.00    |
| 609 | 49754 | 401 | Liquor Store | Buildings and Maintenance | Building Repair & Maintenance    | \$ 3,000.00  |
| 609 | 49754 | 405 | Liquor Store | Buildings and Maintenance | Other Repair and Maintenance     | \$ 1,000.00  |
| 609 | 49754 | 520 | Liquor Store | Buildings and Maintenance | Buildings and Structures         | \$ -         |

## Police

The mission of the Tracy Police Department is to serve and protect our community by enforcing the law, preserving peace, and providing a safe community in which people can work, play and raise their families. We will do this by making a positive difference in the people we have contact with, and developing a sense of trust and teamwork with our citizens. Every officer will strive to be approachable and solidify positive partnerships with the public by establishing good will and maintaining public confidence.

| Fund | Account | Object | Fund Name    | Account Name  | Object Name                          | 2021          |
|------|---------|--------|--------------|---------------|--------------------------------------|---------------|
| 100  | 42100   | 101    | General Fund | Police        | Full-time Employees - Regular Wages  | \$ 209,652.46 |
| 100  | 42100   | 102    | General Fund | Police        | Full-time Employees - Overtime Wages | \$ 12,300.00  |
| 100  | 42100   | 103    | General Fund | Police        | Part-time Employees Wages            | \$ 28,167.98  |
| 100  | 42100   | 107    | General Fund | Police        | Standby Wages                        | \$ 5,330.00   |
| 100  | 42100   | 121    | General Fund | Police        | PERA contributions                   | \$ 45,127.19  |
| 100  | 42100   | 122    | General Fund | Police        | FICA contributions                   | \$ 1,388.59   |
| 100  | 42100   | 125    | General Fund | Police        | Medicare contributions               | \$ 3,884.01   |
| 100  | 42100   | 131    | General Fund | Police        | Health Insurance                     | \$ 53,612.88  |
| 100  | 42100   | 132    | General Fund | Police        | Dental Insurance                     | \$ 804.00     |
| 100  | 42100   | 133    | General Fund | Police        | Life & Disability Insurance          | \$ 626.10     |
| 100  | 42100   | 152    | General Fund | Police        | Workers Comp Payments                | \$ -          |
| 100  | 42100   | 161    | General Fund | Police        | Training                             | \$ 2,000.00   |
| 100  | 42100   | 200    | General Fund | Police        | Office Supplies                      | \$ 1,500.00   |
| 100  | 42100   | 210    | General Fund | Police        | Operating Supplies                   | \$ 9,000.00   |
| 100  | 42100   | 220    | General Fund | Police        | Repair and Maintenance Supplies      | \$ 2,000.00   |
| 100  | 42100   | 240    | General Fund | Police        | Small Tools and Minor Equipment      | \$ 7,000.00   |
| 100  | 42100   | 321    | General Fund | Police        | Telephone and Internet               | \$ 6,300.00   |
| 100  | 42100   | 331    | General Fund | Police        | Travel Expense                       | \$ 2,000.00   |
| 100  | 42100   | 340    | General Fund | Police        | Advertising                          | \$ 500.00     |
| 100  | 42100   | 404    | General Fund | Police        | Machinery and Equipment              | \$ 3,000      |
| 100  | 42100   | 405    | General Fund | Police        | Other Repair and Maintenance         | \$ 3,500.00   |
| 100  | 42100   | 433    | General Fund | Police        | Dues and Subscriptions               | \$ 500.00     |
| 100  | 42100   | 490    | General Fund | Police        | Donations to Civic Organizations     | \$ 500.00     |
| 100  | 42500   | 405    | General Fund | Civil Defense | Other Repair and Maintenance         | \$ 500.00     |

|     |       |     |                  |                  |                    |             |
|-----|-------|-----|------------------|------------------|--------------------|-------------|
| 100 | 42700 | 210 | General Fund     | Animal Control   | Operating Supplies | \$ 1,500.00 |
| 100 | 42800 | 210 | General Fund     | Code Enforcement | Operating Supplies | \$ 1,500.00 |
| 400 | 42100 | 550 | Capital Projects | Police           | Motor Vehicles     | \$ -        |

## Fire

| Fund | Account | Object | Fund Name        | Account Name | Object Name                       | 2021         |
|------|---------|--------|------------------|--------------|-----------------------------------|--------------|
| 100  | 42200   | 103    | General Fund     | Fire         | Part-time Employees Wages         | \$ 69,946.00 |
| 100  | 42200   | 122    | General Fund     | Fire         | FICA contributions                | \$ 4,336.65  |
| 100  | 42200   | 124    | General Fund     | Fire         | Fire Pension Contributions        | \$ 27,100.00 |
| 100  | 42200   | 125    | General Fund     | Fire         | Medicare contributions            | \$ 1,014.22  |
| 100  | 42200   | 152    | General Fund     | Fire         | Workers Comp Payments             | \$ -         |
| 100  | 42200   | 161    | General Fund     | Fire         | Training                          | \$ 7,500.00  |
| 100  | 42200   | 200    | General Fund     | Fire         | Office Supplies                   | \$ 400.00    |
| 100  | 42200   | 210    | General Fund     | Fire         | Operating Supplies                | \$ 6,000.00  |
| 100  | 42200   | 220    | General Fund     | Fire         | Repair and Maintenance Supplies   | \$ 12,000.00 |
| 100  | 42200   | 240    | General Fund     | Fire         | Small Tools and Minor Equipment   | \$ 3,000.00  |
| 100  | 42200   | 306    | General Fund     | Fire         | Personnel Testing and Recruitment | \$ -         |
| 100  | 42200   | 321    | General Fund     | Fire         | Telephone and Internet            | \$ 1,500.00  |
| 100  | 42200   | 331    | General Fund     | Fire         | Travel Expense                    | \$ 1,000.00  |
| 100  | 42200   | 340    | General Fund     | Fire         | Advertising                       | \$ 500.00    |
| 100  | 42200   | 380    | General Fund     | Fire         | Utility Services                  | \$ 13,890.14 |
| 100  | 42200   | 401    | General Fund     | Fire         | Building Repair & Maintenance     | \$ 5,000.00  |
| 100  | 42200   | 404    | General Fund     | Fire         | Machinery and Equipment           | \$ 3,000     |
| 100  | 42200   | 410    | General Fund     | Fire         | Rental Charges                    | \$ -         |
| 100  | 42200   | 433    | General Fund     | Fire         | Dues and Subscriptions            | \$ 2,862.75  |
| 100  | 42200   | 490    | General Fund     | Fire         | Donations to Civic Organizations  | \$ 500.00    |
| 400  | 42200   | 550    | Capital Projects | Fire         | Motor Vehicles                    | \$ -         |
| 400  | 42200   | 580    | Capital Projects | Fire         | Other Equipment                   | \$ 15,000.00 |

## Public Works

In 2021 public works will be starting the Phase 3A-2 Infrastructure Improvement Project west of 4<sup>th</sup> Street. Upon approval, we are looking to do an aggressive street maintenance project to help prolong streets and save money in future maintenance by slowly transitioning to a proactive vs. reactive approach. We also plan on utilizing the new permitting program to help streamline inspections and code enforcement. We will continue making small steps in improving conditions of parks and respective buildings for safer and more aesthetic public grounds to attract businesses and residents to our city.

| Fund | Account | Object | Fund Name    | Account Name        | Object Name                          | 2021          |
|------|---------|--------|--------------|---------------------|--------------------------------------|---------------|
| 100  | 41940   | 404    | General Fund | Buildings and Plant | Machinery and Equipment              | \$ 1,000      |
| 100  | 42400   | 200    | General Fund | Building Inspection | Office Supplies                      | \$ -          |
| 100  | 42400   | 210    | General Fund | Building Inspection | Operating Supplies                   | \$ 1,800.00   |
| 100  | 42400   | 220    | General Fund | Building Inspection | Repair and Maintenance Supplies      | \$ -          |
| 100  | 42400   | 306    | General Fund | Building Inspection | Personnel Testing and Recruitment    | \$ -          |
| 100  | 42400   | 321    | General Fund | Building Inspection | Telephone and Internet               | \$ 2,000.00   |
| 100  | 42400   | 433    | General Fund | Building Inspection | Dues and Subscriptions               | \$ 250.00     |
| 100  | 43000   | 101    | General Fund | Public Works        | Full-time Employees - Regular Wages  | \$ 286,271.14 |
| 100  | 43000   | 102    | General Fund | Public Works        | Full-time Employees - Overtime Wages | \$ 7,585.00   |
| 100  | 43000   | 106    | General Fund | Public Works        | Seasonal Employees Wages             | \$ 8,610.00   |
| 100  | 43000   | 107    | General Fund | Public Works        | Standby Wages                        | \$ 10,762.50  |
| 100  | 43000   | 121    | General Fund | Public Works        | PERA contributions                   | \$ 22,846.40  |
| 100  | 43000   | 122    | General Fund | Public Works        | FICA contributions                   | \$ 19,409.50  |
| 100  | 43000   | 125    | General Fund | Public Works        | Medicare contributions               | \$ 4,539.32   |
| 100  | 43000   | 131    | General Fund | Public Works        | Health Insurance                     | \$ 69,001.20  |
| 100  | 43000   | 132    | General Fund | Public Works        | Dental Insurance                     | \$ 1,755.60   |
| 100  | 43000   | 133    | General Fund | Public Works        | Life & Disability Insurance          | \$ 839.64     |
| 100  | 43000   | 152    | General Fund | Public Works        | Workers Comp Payments                | \$ -          |
| 100  | 43000   | 161    | General Fund | Public Works        | Training                             | \$ 1,000.00   |
| 100  | 43000   | 200    | General Fund | Public Works        | Office Supplies                      | \$ 2,000.00   |
| 100  | 43000   | 210    | General Fund | Public Works        | Operating Supplies                   | \$ 20,000.00  |
| 100  | 43000   | 220    | General Fund | Public Works        | Repair and                           | \$ 2,500.00   |



|     |       |     |              |                                |                                   |               |
|-----|-------|-----|--------------|--------------------------------|-----------------------------------|---------------|
|     |       |     |              |                                | Maintenance Supplies              |               |
| 100 | 43000 | 240 | General Fund | Public Works                   | Small Tools and Minor Equipment   | \$ 2,500.00   |
| 100 | 43000 | 306 | General Fund | Public Works                   | Personnel Testing and Recruitment | \$ -          |
| 100 | 43000 | 307 | General Fund | Public Works                   | Management Fees                   | \$ -          |
| 100 | 43000 | 321 | General Fund | Public Works                   | Telephone and Internet            | \$ 7,400.00   |
| 100 | 43000 | 331 | General Fund | Public Works                   | Travel Expense                    | \$ 1,000.00   |
| 100 | 43000 | 340 | General Fund | Public Works                   | Advertising                       | \$ 500.00     |
| 100 | 43000 | 380 | General Fund | Public Works                   | Utility Services                  | \$ 7,099.62   |
| 100 | 43000 | 401 | General Fund | Public Works                   | Building Repair & Maintenance     | \$ 1,000.00   |
| 100 | 43000 | 433 | General Fund | Public Works                   | Dues and Subscriptions            | \$ 500.00     |
| 100 | 43000 | 490 | General Fund | Public Works                   | Donations to Civic Organizations  | \$ 500.00     |
| 100 | 43100 | 220 | General Fund | Highways, Streets and Roadways | Repair and Maintenance Supplies   | \$ 35,000.00  |
| 100 | 43100 | 303 | General Fund | Highways, Streets and Roadways | Engineering                       | \$ -          |
| 100 | 43100 | 312 | General Fund | Highways, Streets and Roadways | Snow Removal                      | \$ 9,000.00   |
| 100 | 43100 | 404 | General Fund | Highways, Streets and Roadways | Machinery and Equipment           | \$ 5,000      |
| 100 | 43100 | 405 | General Fund | Highways, Streets and Roadways | Other Repair and Maintenance      | \$ 362,017.00 |
| 100 | 43124 | 220 | General Fund | Sidewalks and Crosswalks       | Repair and Maintenance Supplies   | \$ -          |
| 100 | 43124 | 405 | General Fund | Sidewalks and Crosswalks       | Other Repair and Maintenance      | \$ -          |
| 100 | 43125 | 220 | General Fund | Ice and Snow Removal           | Repair and Maintenance Supplies   | \$ 5,000.00   |
| 100 | 43160 | 303 | General Fund | Street Lighting                | Engineering                       | \$ -          |
| 100 | 43160 | 380 | General Fund | Street Lighting                | Utility Services                  | \$ 23,318.24  |
| 100 | 43160 | 405 | General Fund | Street Lighting                | Other Repair and Maintenance      | \$ 1,500.00   |
| 100 | 43170 | 210 | General Fund | Street Cleaning                | Operating Supplies                | \$ 2,000.00   |
| 100 | 43170 | 220 | General Fund | Street Cleaning                | Repair and Maintenance Supplies   | \$ 2,328.29   |
| 100 | 43170 | 405 | General Fund | Street Cleaning                | Other Repair and Maintenance      | \$ -          |
| 100 | 43260 | 220 | General Fund | Weed Control                   | Repair and Maintenance Supplies   | \$ 1,000.00   |
| 100 | 43260 | 303 | General Fund | Weed Control                   | Engineering                       | \$ -          |
| 100 | 43260 | 405 | General Fund | Weed Control                   | Other Repair and                  | \$ -          |

|     |       |     |                                     |                                |                                   |               |
|-----|-------|-----|-------------------------------------|--------------------------------|-----------------------------------|---------------|
|     |       |     |                                     |                                | Maintenance                       |               |
| 100 | 43260 | 410 | General Fund                        | Weed Control                   | Rental Charges                    | \$ -          |
| 100 | 43270 | 220 | General Fund                        | Pest Control                   | Repair and Maintenance Supplies   | \$ 1,000.00   |
| 100 | 43270 | 405 | General Fund                        | Pest Control                   | Other Repair and Maintenance      | \$ -          |
| 100 | 43270 | 410 | General Fund                        | Pest Control                   | Rental Charges                    | \$ -          |
| 100 | 45183 | 220 | General Fund                        | Camping Areas                  | Repair and Maintenance Supplies   | \$ 500.00     |
| 100 | 45183 | 240 | General Fund                        | Camping Areas                  | Small Tools and Minor Equipment   | \$ 500.00     |
| 100 | 45183 | 401 | General Fund                        | Camping Areas                  | Building Repair & Maintenance     | \$ 1,000.00   |
| 100 | 45202 | 220 | General Fund                        | Park Areas                     | Repair and Maintenance Supplies   | \$ 4,656.59   |
| 100 | 45202 | 240 | General Fund                        | Park Areas                     | Small Tools and Minor Equipment   | \$ 1,000.00   |
| 100 | 45202 | 401 | General Fund                        | Park Areas                     | Building Repair & Maintenance     | \$ 1,000.00   |
| 400 | 43125 | 530 | Capital Projects                    | Ice                            | Ice and Snow Removal              | \$ 17,000.00  |
| 400 | 45202 | 530 | Capital Projects                    | Park Areas                     | Improvements other than Buildings | \$ 20,000.00  |
| 401 | 43000 | 303 | Phase III street project ineligible | Public Works                   | Engineering                       |               |
| 401 | 43100 | 530 | Phase III street project ineligible | Highways, Streets and Roadways | Improvements other than Buildings | \$ 1,227,500  |
| 401 | 43124 | 530 | Phase III street project ineligible | Sidewalks and Crosswalks       | Improvements other than Buildings |               |
| 601 | 47110 | 530 | Water Utility                       | Bond Principal                 | Improvements other than Buildings | \$ 119,250.00 |
| 601 | 47210 | 530 | Water Utility                       | Interest - Bonds               | Improvements other than Buildings | \$ 87,196.31  |
| 601 | 47500 | 530 | Water Utility                       | Fiscal Agent's Fees            | Improvements other than Buildings | \$ 500.00     |
| 601 | 49400 | 220 | Water Utility                       | Source of Supply               | Repair and Maintenance Supplies   | \$ -          |
| 601 | 49400 | 303 | Water Utility                       | Source of Supply               | Engineering                       | \$ -          |
| 601 | 49420 | 210 | Water Utility                       | Purification                   | Operating Supplies                | \$ 28,000.00  |
| 601 | 49420 | 220 | Water Utility                       | Purification                   | Repair and Maintenance Supplies   | \$ 5,000.00   |
| 601 | 49420 | 240 | Water Utility                       | Purification                   | Small Tools and Minor Equipment   | \$ 1,000.00   |
| 601 | 49420 | 303 | Water Utility                       | Purification                   | Engineering                       | \$ -          |
| 601 | 49420 | 405 | Water Utility                       | Purification                   | Other Repair and Maintenance      | \$ 1,834.51   |

|     |       |     |               |                |                                     |               |
|-----|-------|-----|---------------|----------------|-------------------------------------|---------------|
| 601 | 49430 | 210 | Water Utility | Distribution   | Operating Supplies                  | \$ 3,700.00   |
| 601 | 49430 | 220 | Water Utility | Distribution   | Repair and Maintenance Supplies     | \$ 30,000.00  |
| 601 | 49430 | 240 | Water Utility | Distribution   | Small Tools and Minor Equipment     | \$ 1,000.00   |
| 601 | 49430 | 303 | Water Utility | Distribution   | Engineering                         | \$ -          |
| 601 | 49430 | 405 | Water Utility | Distribution   | Other Repair and Maintenance        | \$ 1,834.51   |
| 601 | 49430 | 530 | Water Utility | Distribution   | Improvements other than Buildings   |               |
| 601 | 49440 | 101 | Water Utility | Administration | Full-time Employees - Regular Wages | \$ 184,853.47 |
| 601 | 49440 | 121 | Water Utility | Administration | PERA contributions                  | \$ 13,864.01  |
| 601 | 49440 | 122 | Water Utility | Administration | FICA contributions                  | \$ 11,460.92  |
| 601 | 49440 | 125 | Water Utility | Administration | Medicare contributions              | \$ 2,680.38   |
| 601 | 49440 | 131 | Water Utility | Administration | Health Insurance                    | \$ 49,760.06  |
| 601 | 49440 | 132 | Water Utility | Administration | Dental Insurance                    | \$ 1,689.90   |
| 601 | 49440 | 133 | Water Utility | Administration | Life & Disability Insurance         | \$ 505.43     |
| 601 | 49440 | 151 | Water Utility | Administration | Workers Comp Insurance              | \$ 1,995.76   |
| 601 | 49440 | 160 | Water Utility | Administration | Employee Liability Insurance        | \$ 1,179.53   |
| 601 | 49440 | 200 | Water Utility | Administration | Office Supplies                     | \$ 700.00     |
| 601 | 49440 | 220 | Water Utility | Administration | Repair and Maintenance Supplies     | \$ 2,000.00   |
| 601 | 49440 | 303 | Water Utility | Administration | Engineering                         | \$ -          |
| 601 | 49440 | 303 | Water Utility | Administration | Engineering                         |               |
| 601 | 49440 | 306 | Water Utility | Administration | Personnel Testing and Recruitment   | \$ -          |
| 601 | 49440 | 307 | Water Utility | Administration | Management Fees                     | \$ -          |
| 601 | 49440 | 310 | Water Utility | Administration | IT Services & Software              | \$ 9,004.17   |
| 601 | 49440 | 322 | Water Utility | Administration | Postage                             | \$ 1,500.00   |
| 601 | 49440 | 331 | Water Utility | Administration | Travel Expense                      | \$ 1,000.00   |
| 601 | 49440 | 340 | Water Utility | Administration | Advertising                         | \$ 500.00     |
| 601 | 49440 | 360 | Water Utility | Administration | Insurance                           | \$ 2,294.33   |
| 601 | 49440 | 380 | Water Utility | Administration | Utility Services                    | \$ 45,940.88  |
| 601 | 49440 | 404 | Water Utility | Administration | Machinery and Equipment             | \$ 2,000      |
| 601 | 49440 | 405 | Water Utility | Administration | Other Repair and Maintenance        | \$ 25,000.00  |
| 601 | 49440 | 410 | Water Utility | Administration | Rental Charges                      | \$ -          |
| 601 | 49440 | 420 | Water Utility | Administration | Depreciation                        | \$ -          |

|     |       |     |               |                            |                                     |                 |
|-----|-------|-----|---------------|----------------------------|-------------------------------------|-----------------|
| 601 | 49440 | 433 | Water Utility | Administration             | Dues and Subscriptions              | \$ 500.00       |
| 601 | 49440 | 530 | Water Utility | Administration             | Improvements other than Buildings   | \$ 1,558,366.89 |
| 601 | 49440 | 800 | Water Utility | Administration             | Investments Purchased               | \$ -            |
| 601 | 49440 | 810 | Water Utility | Administration             | Refunds and Reimbursements          | \$ 1,000.00     |
| 602 | 47110 | 530 | Sewer Utility | Bond Principal             | Improvements other than Buildings   | \$ 221,100.00   |
| 602 | 47210 | 530 | Sewer Utility | Interest - Bonds           | Improvements other than Buildings   | \$ 251,528.73   |
| 602 | 47500 | 530 | Sewer Utility | Fiscal Agent's Fees        | Improvements other than Buildings   | \$ 500.00       |
| 602 | 49450 | 210 | Sewer Utility | Sanitary Sewer Maintenance | Operating Supplies                  | \$ 3,300.00     |
| 602 | 49450 | 240 | Sewer Utility | Sanitary Sewer Maintenance | Small Tools and Minor Equipment     | \$ 2,000.00     |
| 602 | 49450 | 303 | Sewer Utility | Sanitary Sewer Maintenance | Engineering                         | \$ -            |
| 602 | 49450 | 303 | Sewer Utility | Sanitary Sewer Maintenance | Engineering                         | \$ -            |
| 602 | 49450 | 401 | Sewer Utility | Sanitary Sewer Maintenance | Building Repair & Maintenance       | \$ -            |
| 602 | 49450 | 405 | Sewer Utility | Sanitary Sewer Maintenance | Other Repair and Maintenance        | \$ 3,000.00     |
| 602 | 49480 | 210 | Sewer Utility | Sewage Treatment           | Operating Supplies                  | \$ 3,300.00     |
| 602 | 49480 | 220 | Sewer Utility | Sewage Treatment           | Repair and Maintenance Supplies     | \$ 5,500.00     |
| 602 | 49480 | 240 | Sewer Utility | Sewage Treatment           | Small Tools and Minor Equipment     | \$ 2,000.00     |
| 602 | 49480 | 303 | Sewer Utility | Sewage Treatment           | Engineering                         | \$ -            |
| 602 | 49480 | 303 | Sewer Utility | Sewage Treatment           | Engineering                         | \$ -            |
| 602 | 49480 | 401 | Sewer Utility | Sewage Treatment           | Building Repair & Maintenance       | \$ -            |
| 602 | 49480 | 405 | Sewer Utility | Sewage Treatment           | Other Repair and Maintenance        | \$ 3,000.00     |
| 602 | 49490 | 101 | Sewer Utility | Administration             | Full-time Employees - Regular Wages | \$ 46,782.12    |
| 602 | 49490 | 121 | Sewer Utility | Administration             | PERA contributions                  | \$ 3,508.66     |
| 602 | 49490 | 122 | Sewer Utility | Administration             | FICA contributions                  | \$ 2,900.49     |
| 602 | 49490 | 125 | Sewer Utility | Administration             | Medicare contributions              | \$ 678.34       |
| 602 | 49490 | 131 | Sewer Utility | Administration             | Health Insurance                    | \$ 12,572.86    |
| 602 | 49490 | 132 | Sewer Utility | Administration             | Dental Insurance                    | \$ 423.48       |
| 602 | 49490 | 133 | Sewer Utility | Administration             | Life & Disability Insurance         | \$ 128.35       |

|     |       |     |                     |                   |                                   |               |
|-----|-------|-----|---------------------|-------------------|-----------------------------------|---------------|
| 602 | 49490 | 151 | Sewer Utility       | Administration    | Workers Comp Insurance            | \$ 1,295.49   |
| 602 | 49490 | 160 | Sewer Utility       | Administration    | Employee Liability Insurance      | \$ 1,179.53   |
| 602 | 49490 | 302 | Sewer Utility       | Administration    | Architect                         | \$ -          |
| 602 | 49490 | 303 | Sewer Utility       | Administration    | Engineering                       | \$ -          |
| 602 | 49490 | 303 | Sewer Utility       | Administration    | Engineering                       |               |
| 602 | 49490 | 306 | Sewer Utility       | Administration    | Personnel Testing and Recruitment | \$ -          |
| 602 | 49490 | 307 | Sewer Utility       | Administration    | Management Fees                   | \$ -          |
| 602 | 49490 | 310 | Sewer Utility       | Administration    | IT Services & Software            | \$ 8,644.00   |
| 602 | 49490 | 322 | Sewer Utility       | Administration    | Postage                           | \$ 500.00     |
| 602 | 49490 | 331 | Sewer Utility       | Administration    | Travel Expense                    | \$ 1,000.00   |
| 602 | 49490 | 340 | Sewer Utility       | Administration    | Advertising                       | \$ 500.00     |
| 602 | 49490 | 360 | Sewer Utility       | Administration    | Insurance                         | \$ 2,294.33   |
| 602 | 49490 | 380 | Sewer Utility       | Administration    | Utility Services                  | \$ 1,715.19   |
| 602 | 49490 | 404 | Sewer Utility       | Administration    | Machinery and Equipment           | \$ 2,000      |
| 602 | 49490 | 410 | Sewer Utility       | Administration    | Rental Charges                    | \$ -          |
| 602 | 49490 | 420 | Sewer Utility       | Administration    | Depreciation                      | \$ -          |
| 602 | 49490 | 433 | Sewer Utility       | Administration    | Dues and Subscriptions            | \$ 500.00     |
| 602 | 49490 | 530 | Sewer Utility       | Administration    | Improvements other than Buildings | \$ 850,266.85 |
| 602 | 49490 | 720 | Sewer Utility       | Administration    | Interfund Transfers               | \$ 512,017.00 |
| 602 | 49490 | 800 | Sewer Utility       | Administration    | Investments Purchased             | \$ -          |
| 602 | 49490 | 810 | Sewer Utility       | Administration    | Refunds and Reimbursements        | \$ 1,000.00   |
| 603 | 49500 | 307 | Solid Waste Utility | Refuse Collection | Management Fees                   | \$ 120,000.00 |
| 603 | 49520 | 720 | Solid Waste Utility | Administration    | Interfund Transfers               | \$ 30,000.00  |
| 612 | 49810 | 210 | Airport             | Facilities        | Operating Supplies                | \$ 18,000.00  |
| 612 | 49810 | 220 | Airport             | Facilities        | Repair and Maintenance Supplies   | \$ 1,000.00   |
| 612 | 49810 | 240 | Airport             | Facilities        | Small Tools and Minor Equipment   | \$ 500.00     |
| 612 | 49810 | 302 | Airport             | Facilities        | Architect                         | \$ -          |
| 612 | 49810 | 303 | Airport             | Facilities        | Engineering                       | \$ 89,000.00  |
| 612 | 49810 | 380 | Airport             | Facilities        | Utility Services                  | \$ 1,000.00   |
| 612 | 49810 | 401 | Airport             | Facilities        | Building Repair & Maintenance     | \$ 1,000.00   |
| 612 | 49810 | 405 | Airport             | Facilities        | Other Repair and Maintenance      | \$ 360,000.00 |

|     |       |     |                    |                            |                                     |               |
|-----|-------|-----|--------------------|----------------------------|-------------------------------------|---------------|
| 612 | 49810 | 520 | Airport            | Facilities                 | Buildings and Structures            | \$ 365,000.00 |
| 612 | 49810 | 540 | Airport            | Facilities                 | Heavy Machinery                     | \$ -          |
| 612 | 49810 | 550 | Airport            | Facilities                 | Motor Vehicles                      | \$ -          |
| 612 | 49815 | 101 | Airport            | Administration and General | Full-time Employees - Regular Wages | \$ 3,098.21   |
| 612 | 49815 | 106 | Airport            | Administration and General | Seasonal Employees Wages            | \$ 172.20     |
| 612 | 49815 | 121 | Airport            | Administration and General | PERA contributions                  | \$ 219.45     |
| 612 | 49815 | 122 | Airport            | Administration and General | FICA contributions                  | \$ 192.09     |
| 612 | 49815 | 125 | Airport            | Administration and General | Medicare contributions              | \$ 44.92      |
| 612 | 49815 | 131 | Airport            | Administration and General | Health Insurance                    | \$ 586.06     |
| 612 | 49815 | 132 | Airport            | Administration and General | Dental Insurance                    | \$ 4.02       |
| 612 | 49815 | 133 | Airport            | Administration and General | Life & Disability Insurance         | \$ 11.40      |
| 612 | 49815 | 151 | Airport            | Administration and General | Workers Comp Insurance              | \$ 2,065.78   |
| 612 | 49815 | 160 | Airport            | Administration and General | Employee Liability Insurance        | \$ 1,769.29   |
| 612 | 49815 | 307 | Airport            | Administration and General | Management Fees                     | \$ -          |
| 612 | 49815 | 310 | Airport            | Administration and General | IT Services & Software              | \$ -          |
| 612 | 49815 | 360 | Airport            | Administration and General | Insurance                           | \$ 3,441.50   |
| 657 | 49010 | 210 | Cemetery Perpetual | Cemetery Operations        | Operating Supplies                  | \$ 2,500.00   |
| 657 | 49010 | 220 | Cemetery Perpetual | Cemetery Operations        | Repair and Maintenance Supplies     | \$ 2,500.00   |
| 658 | 43150 | 220 | General Fund       | Storm Drainage             | Repair and Maintenance Supplies     | \$ 5,000.00   |
| 658 | 43150 | 303 | Storm Sewer        | Storm Drainage             | Engineering                         |               |
| 658 | 43150 | 530 | Storm Sewer        | Storm Drainage             | Improvements other than Buildings   | \$ 325,343.26 |
| 658 | 47110 | 530 | Storm Sewer        | Bond Principal             | Improvements other than Buildings   | \$ 27,710.00  |
| 658 | 47210 | 530 | Storm Sewer        | Interest - Bonds           | Improvements other than Buildings   | \$ 68,953.95  |
| 658 | 47500 | 530 | Storm Sewer        | Fiscal Agent's Fees        | Improvements other than Buildings   | \$ 500.00     |

## Fund Transfers

The 2021 budget vastly curtails the historical use of transfers. By reducing the number of funds and following best practices that each fund stand on its own financially, the city is able to limit fund transfers to transferring profits and contributions for overhead from enterprise funds to general fund operations or for use of capital projects. Only six fund transfers are anticipated in 2021, and these transfers are coded out of a fund as a financing use and into a fund as a financing source to separate the financial transactions from other expenditures.

| Description                   | line item from |       | line item to |     |       | amount     |
|-------------------------------|----------------|-------|--------------|-----|-------|------------|
| profits from Liquor Store     | 609            | 49751 | 720          | 100 | 39202 | \$ 37,827  |
| profits from licensing        | 651            | 41430 | 720          | 100 | 39202 | \$ 84,962  |
| for administration            | 654            | 46330 | 720          | 655 | 39203 | \$ 15,500  |
| street maintenance            | 602            | 49490 | 720          | 100 | 39600 | \$ 362,017 |
| 150K rate buydown from sewer  | 602            | 49490 | 720          | 601 | 39600 | \$ 150,000 |
| for overhead from solid waste | 603            | 49520 | 720          | 100 | 39202 | \$ 30,000  |

## Income Statements by Fund

- Includes general fund, general obligation debt service funds, capital projects fund, and Phase III ineligibles capital fund.
- Projected net combined fund balance increase of \$7,262.
- The 2021 general fund combines the general fund, multipurpose center, aquatics center, flood fund, and code enforcement.
- Includes debt service payments for the 2014 GO bond, 2015 GO refunding bond, 2016B GO refunding bond, 2016D GO bond, and 2019E GO bond.
- The capital projects fund combines the permanent improvement, park, police equipment replacement, equipment replacement, fire department replacement and infrastructure reserve replacement funds.
- Includes transfers from the sewer fund and the solid waste fund for costs and transfers for profits from the deputy registrar and liquor store.

### General Fund, General Obligation Debt Service, General Fund Capital Projects

#### **Revenues**

|                      |    |           |
|----------------------|----|-----------|
| General Taxes        | \$ | 1,289,082 |
| Special Assessments  | \$ | 119,843   |
| Licenses & Permits   | \$ | 18,420    |
| Intergovernmental    | \$ | 1,027,997 |
| Charges for Services | \$ | 166,873   |
| Fines & Forfeits     | \$ | 8,043     |
| Miscellaneous        | \$ | 70,873    |
| <hr/>                |    |           |
| Total                | \$ | 2,701,131 |

#### **Expenses**

|                      |    |           |
|----------------------|----|-----------|
| Personal Services    | \$ | 1,573,892 |
| Supplies             | \$ | 195,785   |
| Services and Charges | \$ | 798,204   |
| Capital Outlay       | \$ | 1,286,500 |
| Debt Service         | \$ | 748,131   |
| <hr/>                |    |           |
| Total                | \$ | 4,602,512 |

Revenues Less Expenses                     \$             (1,901,381)

Other Financing Sources                     \$             1,908,643

Other Financing Uses                         \$             -

Change in Net Position                     \$             7,262



- The new airport fund combines the airport improvement fund with operational expenses formerly in the general fund.
- The airport fund is heavily subsidized by the FAA and MNDOT.
- Carry-over fund balance from 2020 is estimated to be \$759,963 with a projected end of 2021 fund balance of \$706,120.
- Capital projects in 2021 include site work for new hangers, parking lot and road maintenance, runway pavement maintenance, and relocation of the AWOS system.

## Airport

### **Revenues**

|                      |           |                |
|----------------------|-----------|----------------|
| General Taxes        | \$        | -              |
| Special Assessments  | \$        | -              |
| Licenses & Permits   | \$        | -              |
| Intergovernmental    | \$        | 753,326        |
| Charges for Services | \$        | 12,326         |
| Fines & Forfeits     | \$        | -              |
| Miscellaneous        | \$        | 24,858         |
| <b>Total</b>         | <b>\$</b> | <b>790,511</b> |

### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | 8,163          |
| Supplies             | \$        | 18,000         |
| Services and Charges | \$        | 454,442        |
| Capital Outlay       | \$        | 365,000        |
| Debt Service         | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>847,105</b> |

|                        |    |          |
|------------------------|----|----------|
| Revenues Less Expenses | \$ | (56,594) |
|------------------------|----|----------|

|                         |    |   |
|-------------------------|----|---|
| Other Financing Sources | \$ | - |
|-------------------------|----|---|

|                      |    |   |
|----------------------|----|---|
| Other Financing Uses | \$ | - |
|----------------------|----|---|

|                        |    |          |
|------------------------|----|----------|
| Change in Net Position | \$ | (56,594) |
|------------------------|----|----------|

- Projecting six loans distributed at \$6000 apiece under small cities grants program with \$4,200 monies received from repayment of loans.
- Expected small cities grants funds in the amount of \$350,000 as a pass-through to UCAP to administer the program.
- Projected 2021 beginning fund balance of \$131,614.
- Community Development department will be evaluating the potential use of the remaining CDBG fund balance of about \$131,000 after small cities grant program is exhausted.

### Community Development Block Grant

#### **Revenues**

|                      |    |         |
|----------------------|----|---------|
| General Taxes        | \$ | -       |
| Special Assessments  | \$ | -       |
| Licenses & Permits   | \$ | -       |
| Intergovernmental    | \$ | 354,200 |
| Charges for Services | \$ | -       |
| Fines & Forfeits     | \$ | -       |
| Miscellaneous        | \$ | -       |

|              |           |                |
|--------------|-----------|----------------|
| <b>Total</b> | <b>\$</b> | <b>354,200</b> |
|--------------|-----------|----------------|

#### **Expenses**

|                      |    |         |
|----------------------|----|---------|
| Personal Services    | \$ | -       |
| Supplies             | \$ | -       |
| Services and Charges | \$ | 350,000 |
| Capital Outlay       | \$ | -       |
| Debt Service         | \$ | -       |

|              |           |                |
|--------------|-----------|----------------|
| <b>Total</b> | <b>\$</b> | <b>350,000</b> |
|--------------|-----------|----------------|

|                        |    |       |
|------------------------|----|-------|
| Revenues Less Expenses | \$ | 4,200 |
|------------------------|----|-------|

|                         |    |   |
|-------------------------|----|---|
| Other Financing Sources | \$ | - |
|-------------------------|----|---|

|                      |    |        |
|----------------------|----|--------|
| Other Financing Uses | \$ | 36,000 |
|----------------------|----|--------|

|                        |    |          |
|------------------------|----|----------|
| Change in Net Position | \$ | (31,800) |
|------------------------|----|----------|

- The deputy registrar fund has been simplified in 2021 with only direct expenses included
- Profits will be transferred to the general fund for administrative costs of the program.

## Deputy Registrar

### **Revenues**

|                      |           |                  |
|----------------------|-----------|------------------|
| General Taxes        | \$        | -                |
| Special Assessments  | \$        | -                |
| Licenses & Permits   | \$        | -                |
| Intergovernmental    | \$        | -                |
| Charges for Services | \$        | 1,016,744        |
| Fines & Forfeits     | \$        | -                |
| Miscellaneous        | \$        | -                |
| <b>Total</b>         | <b>\$</b> | <b>1,016,744</b> |

### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | -              |
| Supplies             | \$        | -              |
| Services and Charges | \$        | 931,783        |
| Capital Outlay       | \$        | -              |
| Debt Service         | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>931,783</b> |

|                         |    |        |
|-------------------------|----|--------|
| Revenues Less Expenses  | \$ | 84,962 |
| Other Financing Sources | \$ | -      |
| Other Financing Uses    | \$ | 84,962 |
| Change in Net Position  | \$ | 0      |

- Funds are restricted for capital improvements at Sanford Hospital.
- The 2021 budget assumes that all funds will be expended, but it is not expected that this will occur.

## Hospital Fund

### **Revenues**

|                      |           |          |
|----------------------|-----------|----------|
| General Taxes        | \$        | -        |
| Special Assessments  | \$        | -        |
| Licenses & Permits   | \$        | -        |
| Intergovernmental    | \$        | -        |
| Charges for Services | \$        | -        |
| Fines & Forfeits     | \$        | -        |
| Miscellaneous        | \$        | -        |
| <b>Total</b>         | <b>\$</b> | <b>-</b> |

### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | -              |
| Supplies             | \$        | -              |
| Services and Charges | \$        | -              |
| Capital Outlay       | \$        | 649,912        |
| Debt Service         | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>649,912</b> |

Revenues Less Expenses                   \$           (649,912)

Other Financing Sources                   \$           649,912

Other Financing Uses                       \$           -

Change in Net Position                   \$           -

- Projecting a 25% increase in sales over 2019 due to move to highway and increases seen in 2020 due to COVID.
- Added allocation for personal cost for services from Administration & Finance.
- Payment of Inter-fund Loan for new building and profits are transferred to general fund.

## Liquor Store

### **Revenues**

|                      |           |                |
|----------------------|-----------|----------------|
| General Taxes        | \$        | -              |
| Special Assessments  | \$        | -              |
| Licenses & Permits   | \$        | -              |
| Intergovernmental    | \$        | -              |
| Charges for Services | \$        | 850,718        |
| Fines & Forfeits     | \$        | -              |
| Miscellaneous        | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>850,718</b> |

### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | 133,152        |
| Supplies             | \$        | 619,160        |
| Services and Charges | \$        | 33,046         |
| Capital Outlay       | \$        | -              |
| Debt Service         | \$        | 28,534         |
| <b>Total</b>         | <b>\$</b> | <b>813,891</b> |

|                         |    |         |
|-------------------------|----|---------|
| Revenues Less Expenses  | \$ | 36,827  |
| Other Financing Sources | \$ | -       |
| Other Financing Uses    | \$ | 37,827  |
| Change in Net Position  | \$ | (1,000) |

- Fifteen percent increase in sewer fees to cover new debt service.
- Debt service increase of \$101,791 from 2019C and 2019D bonds for phase I and Phase II sewer projects.
- Transfer of \$362,017 to general fund for street maintenance from unrestricted fund balance.
- Transfer of \$150,000 to water fund to write down water fee increases and cover sufficient reserve in the water utility
- Before transfers that reduce net position and estimated federal grants operating income is projected to be a positive \$15,362.

## Sewer Utility

### **Revenues**

|                      |           |                  |
|----------------------|-----------|------------------|
| General Taxes        | \$        | -                |
| Special Assessments  | \$        | 31,947           |
| Licenses & Permits   | \$        | -                |
| Intergovernmental    | \$        | 1,052,677        |
| Charges for Services | \$        | 566,266          |
| Fines & Forfeits     | \$        | -                |
| Miscellaneous        | \$        | -                |
| <b>Total</b>         | <b>\$</b> | <b>1,650,890</b> |

### **Expenses**

|                      |           |                  |
|----------------------|-----------|------------------|
| Personal Services    | \$        | 69,469           |
| Supplies             | \$        | 16,100           |
| Services and Charges | \$        | 23,154           |
| Capital Outlay       | \$        | 850,267          |
| Debt Service         | \$        | 473,129          |
| <b>Total</b>         | <b>\$</b> | <b>1,432,118</b> |

|                         |    |           |
|-------------------------|----|-----------|
| Revenues Less Expenses  | \$ | 218,772   |
| Other Financing Sources | \$ | -         |
| Other Financing Uses    | \$ | 513,017   |
| Change in Net Position  | \$ | (294,245) |

- Added \$5 monthly fee per customer in 2021.
- Other revenues include special assessments for the Phase III Street Project.
- \$97,164 in new debt service for Phase I and Phase II sewer projects.
- Projected negative change in net position may require a future transfer from another fund to make up the gap.

## Storm Sewer Utility

### **Revenues**

|                      |           |                |
|----------------------|-----------|----------------|
| General Taxes        | \$        | -              |
| Special Assessments  | \$        | 10,890         |
| Licenses & Permits   | \$        | -              |
| Intergovernmental    | \$        | 218,759        |
| Charges for Services | \$        | 53,320         |
| Fines & Forfeits     | \$        | -              |
| Miscellaneous        | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>283,979</b> |

### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | -              |
| Supplies             | \$        | -              |
| Services and Charges | \$        | -              |
| Capital Outlay       | \$        | 325,343        |
| Debt Service         | \$        | 97,164         |
| <b>Total</b>         | <b>\$</b> | <b>422,507</b> |

|                         |    |           |
|-------------------------|----|-----------|
| Revenues Less Expenses  | \$ | (138,528) |
| Other Financing Sources | \$ | 105,574   |
| Other Financing Uses    | \$ | -         |
| Change in Net Position  | \$ | (32,954)  |

- Three percent increase in fees.
- Contract with Southwest Sanitation expires on June 30, 2021. Costs are assumed to be flat.
- Monthly composting fee increased from \$.25 to \$1.
- Transfer of \$30,000 to general fund for administrative costs.

### Solid Waste Utility

#### **Revenues**

|                      |           |                |
|----------------------|-----------|----------------|
| General Taxes        | \$        | -              |
| Special Assessments  | \$        | -              |
| Licenses & Permits   | \$        | -              |
| Intergovernmental    | \$        | -              |
| Charges for Services | \$        | 151,609        |
| Fines & Forfeits     | \$        | -              |
| Miscellaneous        | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>151,609</b> |

#### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | -              |
| Supplies             | \$        | -              |
| Services and Charges | \$        | 120,000        |
| Capital Outlay       | \$        | -              |
| Debt Service         | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>120,000</b> |

Revenues Less Expenses           \$           31,609

Other Financing Sources           \$           -

Other Financing Uses               \$           30,000

Change in Net Position           \$           1,609



- Fourteen percent increase in water fees to cover new debt service from phase I and II water project.
- Debt service increase of \$125,400 from 2019C and 2019D bonds for phase I and Phase II water projects.
- Includes \$150,000 transfer in from the sewer fund.
- Projected \$13,054 in operating profit before transfers.
- \$25,000 SCADA system upgrade funded through operating profit and sewer fund transfer.

## Water Utility

### **Revenues**

|                      |           |                  |
|----------------------|-----------|------------------|
| General Taxes        | \$        | -                |
| Special Assessments  | \$        | 38,115           |
| Licenses & Permits   | \$        | -                |
| Intergovernmental    | \$        | 574,355          |
| Charges for Services | \$        | 587,002          |
| Fines & Forfeits     | \$        | -                |
| Miscellaneous        | \$        | 1,680            |
| <b>Total</b>         | <b>\$</b> | <b>1,201,153</b> |

### **Expenses**

|                      |           |                  |
|----------------------|-----------|------------------|
| Personal Services    | \$        | 267,989          |
| Supplies             | \$        | 71,400           |
| Services and Charges | \$        | 66,408           |
| Capital Outlay       | \$        | 1,583,367        |
| Debt Service         | \$        | 206,946          |
| <b>Total</b>         | <b>\$</b> | <b>2,196,111</b> |

Revenues Less Expenses      \$      (994,958)

Other Financing Sources      \$      1,134,012

Other Financing Uses      \$      1,000

Change in Net Position      \$      138,054

- This new fund in 2021 consolidates O'Brien Court and Orchard Lane into one fund.
- Consolidation of these funds eliminates estimated negative fund balance of \$274,761 in the Orchard Lane fund by using fund balance of \$740,679 in O'Brien Court to cover the deficit.
- Rent increases in March 2021 of \$50 a month per unit at Orchard Lane.
- Rent of \$45,000 remains flat at O'Brien Court per contract.
- Transfers \$16,973 to the EDA fund for administrative support.

## Public Housing

### **Revenues**

|                      |           |                |
|----------------------|-----------|----------------|
| General Taxes        | \$        | -              |
| Special Assessments  | \$        | -              |
| Licenses & Permits   | \$        | -              |
| Intergovernmental    | \$        | -              |
| Charges for Services | \$        | -              |
| Fines & Forfeits     | \$        | -              |
| Miscellaneous        | \$        | 135,400        |
| <b>Total</b>         | <b>\$</b> | <b>135,400</b> |

### **Expenses**

|                      |           |               |
|----------------------|-----------|---------------|
| Personal Services    | \$        | -             |
| Supplies             | \$        | 7,759         |
| Services and Charges | \$        | 16,312        |
| Capital Outlay       | \$        | -             |
| Debt Service         | \$        | 72,450        |
| <b>Total</b>         | <b>\$</b> | <b>96,521</b> |

|                         |    |        |
|-------------------------|----|--------|
| Revenues Less Expenses  | \$ | 38,879 |
| Other Financing Sources | \$ | -      |
| Other Financing Uses    | \$ | 16,973 |
| Change in Net Position  | \$ | 21,906 |

- \$50,000 in revenues from the sale of lots at Broad Acres and small business loan repayments.
- Anticipated \$24,000 in business loans and \$10,000 in business grants in 2021, and \$35,000 in tax abatements taken from the EDA fund balance.
- Public Housing fund subsidizes costs of operations with balance of activities coming from EDA fund balance.

## Economic Development Authority

### **Revenues**

|                      |           |               |
|----------------------|-----------|---------------|
| General Taxes        | \$        | -             |
| Special Assessments  | \$        | -             |
| Licenses & Permits   | \$        | -             |
| Intergovernmental    | \$        | -             |
| Charges for Services | \$        | -             |
| Fines & Forfeits     | \$        | -             |
| Miscellaneous        | \$        | 25,660        |
| <b>Total</b>         | <b>\$</b> | <b>25,660</b> |

### **Expenses**

|                      |           |                |
|----------------------|-----------|----------------|
| Personal Services    | \$        | 85,980         |
| Supplies             | \$        | 100            |
| Services and Charges | \$        | 74,050         |
| Capital Outlay       | \$        | -              |
| Debt Service         | \$        | -              |
| <b>Total</b>         | <b>\$</b> | <b>160,130</b> |

|                         |    |           |
|-------------------------|----|-----------|
| Revenues Less Expenses  | \$ | (134,470) |
| Other Financing Sources | \$ | 65,500    |
| Other Financing Uses    | \$ | -         |
| Change in Net Position  | \$ | (68,970)  |

- The new cemetery fund combines three funds: cemetery operating, cemetery memorial, and cemetery reserve.
- This is a perpetual fund for the purposes of long-term maintenance of the city cemetery with a current fund balance of \$137,057.
- There is currently no need for transfers from the general fund to run cemetery operations given the fund balance.

## Cemetery

### **Revenues**

|                      |           |              |
|----------------------|-----------|--------------|
| General Taxes        | \$        | -            |
| Special Assessments  | \$        | -            |
| Licenses & Permits   | \$        | -            |
| Intergovernmental    | \$        | -            |
| Charges for Services | \$        | 1,763        |
| Fines & Forfeits     | \$        | -            |
| Miscellaneous        | \$        | -            |
| <b>Total</b>         | <b>\$</b> | <b>1,763</b> |

### **Expenses**

|                      |           |              |
|----------------------|-----------|--------------|
| Personal Services    | \$        | -            |
| Supplies             | \$        | 5,000        |
| Services and Charges | \$        | -            |
| Capital Outlay       | \$        | -            |
| Debt Service         | \$        | -            |
| <b>Total</b>         | <b>\$</b> | <b>5,000</b> |

|                         |    |         |
|-------------------------|----|---------|
| Revenues Less Expenses  | \$ | (3,238) |
| Other Financing Sources | \$ | -       |
| Other Financing Uses    | \$ | -       |
| Change in Net Position  | \$ | (3,238) |