

City of Tracy

Annual Budget

2022



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



Table of Contents

Mayor Pamela Cooreman

Mayor Pro Tem Seth Schmidt

Councilperson Ron Koopman

Councilperson George Landuyt

Councilperson Jeri Schons

Councilperson Kou Thao

Councilperson Dave Tiegs

City Administrator Erik Hansen

Finance Director Krista Listul

Budget Message	page 2
Budget Goals	page 5
Budget Resolution	page 7
City Organization	page 8
Budget Development Process	page 9
Financial Summary	page 10
Long-Term Debt Service	page 13
Fund Balances	page 15
5-year Capital Improvement Plan	page 16
Revenues	page 19
Expenditures	page 24
Fund Transfers	page 47
Income Statements by Fund	page 48

Mayor and City Council,

The 2022 budget is a reflection of your priorities, maintains all government services, and addresses the long-term debt challenges and capital project needs in the City of Tracy. 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. Each revenue-generating enterprise fund is built to stand on its own without transfers from the general fund. The tax levy has been increased seven percent over 2021 in order to help fund a robust capital improvement program.

The City's foremost challenge continues to be managing the City's large debt encumbrance primarily due to the Phase IIIA infrastructure project while continuing to invest in capital improvements and maintain operational service levels. In 2022 debt service will rise in the general fund and decline overall with the beginning of the retirement of the 2016B bonds which will be completely paid off in 2022. Overall annual debt service will continue to rise from 2023 to 2024 before declining in 2026. Despite the reality of the City's debt service, the situation is manageable. City Council has been proactive and adopted a five-year rates plan in the water, sewer, and storm sewer funds to cover debt payments. Additionally, with new financial software and staff on board in 2021 the city now has the tools to effectively manage the city's finances.

Services will continue at the same level as 2022. Staffing will remain largely the same with only an additional 8 hours added weekly for grant writing services. Consistent with the city's union contract all employees will receive a 2.5% COLA in 2022. Senior services have been restored after a large break due to the COVID pandemic and the sale of the multi-purpose center completed in late 2020. The costs of supplies and contracted services are budgeted to decline 2.5% in 2022. This is due to a better understanding of real costs after a year working with a new chart of accounts, improved reporting from new financial software, and holding departments accountable for spending. Work will also continue through 2022 on City Council's five strategic goals and the established council work plan projects supporting those goals.

This coming year represents a unique opportunity to invest in the community's infrastructure through much-needed capital projects to meet the City Council's mission to grow the community in a fiscally responsible way. In 2022 our debt service declines before it rises again in 2023. These reduced debt costs coupled with additional resources due to a seven percent increase in the tax levy, the strategic use of fund balance, an anticipated \$1.8 million investment from Lyon County into Center Street, and available federal ARPA and CARES funds related to COVID, the city expects to invest \$416,250 into capital projects plus

another \$106,300 of enhanced maintenance into streets and the aquatic center. This is in addition to the continuing \$21.4 million Phase III infrastructure project which will be substantially complete in 2022. This is consistent with the city council's goal to promote a well-maintained city infrastructure. Financial projections show that capital improvements beyond 2022 will require ongoing tax levy increases over the next five years.

Housing continues to be a focus of the city council. In 2022 it is expected that an additional \$352,000 will be distributed in the community through a small cities CDBG grant. After a successful community survey it is also expected that the city will apply for more funds from that grant by 2023. The EDA continues to market lots for sale and have listed the two remaining lots at the Broad Acres development with a broker in hopes that they will sell more quickly. An update to the comprehensive plan will be complete in 2022. This plan should help identify strategies to promote new housing, and the city will adopt that plan and begin to implement these new strategies in 2022.

This coming year we will step up our marketing and economic development efforts. With the receipt of a national EDA grant the city will provide \$48,000 in technical assistance to 20 local businesses to help them grow their sales through online marketing. The EDA will invest \$20,000 into the New Movers pilot program to incentivize people to work and live in Tracy. The EDA also expects to distribute another \$24,000 in new business loans and \$10,000 in new business grants. After successful completion of a Phase I historical study of downtown structures, we expect to apply for additional grants to further investigate the possibility of developing a downtown historic district and historic register designation for city hall and central park. The city will partner with Above the Fold on the Tracy Activities Guide, continue online marketing efforts to the new EDA/Chamber website tracyminnesota.com, and expand successful community development activities like movies in the park.

City-wide beautification is a new goal for 2022. We will be implementing new code enforcement software and evaluating a new code enforcement pilot program this coming year in an effort to improve the appearance of buildings and properties city-wide. The City Council has created a parks committee that has decided to focus on Central Park. With the successful completion of a Central Park Master Plan in the first quarter of 2022, the City expects to apply for a DNR grant for improvements to Central Park. We also expect to invest additional maintenance into parks in 2022.

Replacing the previous multi-purpose center will be a continuing focus in 2022, and currently \$164,000 is reserved for the development of a new center. This includes \$138,500 reserved by the city as well as \$25,500 in donations received that are also reserved. Previously City Council has commissioned a survey to ascertain citizens' views

toward a new community center and hired an engineer to evaluate options for a new or remodeled structure. Moving forward City Council has decided to continue to engage the community on a solution and will be working collaboratively with a group of five citizens to develop a plan moving forward and focus on raising private funds for the construction of a community center. The city will also support the creation of a community foundation in collaboration with the Southwest Initiative Foundation in hopes that these efforts will help raise funds for a community center.

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,

A handwritten signature in blue ink, appearing to read "Erik Hansen", with a long horizontal flourish extending to the right.

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 2021-2022 Goals

- Develop new housing plan for families

In 2021 we will reduce barriers to new housing in the city by pursuing new partnerships with private developers to build new homes to attract families to the City of Tracy, marketing existing city-owned lots for development, and updating 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 construction and ponds decommissioning, and create an annual street maintenance program.

- Design and build a multi-purpose center

In 2021 we will collaborate with the community to identify a location and a design for a new multi-purpose center while applying for grants and promoting a community fundraising campaign to help fund the facility.

- Encourage city-wide beautification

In 2021 we will strive to improve the attractiveness and beauty of the city by enhancing park maintenance, exploring new code enforcement initiatives, and developing a program to improve the appearance of downtown and the Highway 14 corridor.

RESOLUTION 2021-112

A RESOLUTION APPROVING THE 2022 BUDGET

WHEREAS, the City of Tracy has levied necessary taxes for fiscal year 2022 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 7, 2021, and asked the City Administrator to adopt a budget based on priorities set by City Council;

WHEREAS, the 2022 budget 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 2022 fee schedule on December 13, 2021;

WHEREAS, the City Council held a Truth in Taxation hearing on December 13, 2021.

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

1. Total expenditures across all funds authorized in 2022 shall be \$14,666,119.
2. Total new revenues are estimated to be \$10,442,353.
3. Total expenditure of fund balance is estimated to be \$4,223,766.
4. The attached budget by fund and department is adopted.

Dated this _____ day of _____, 2021

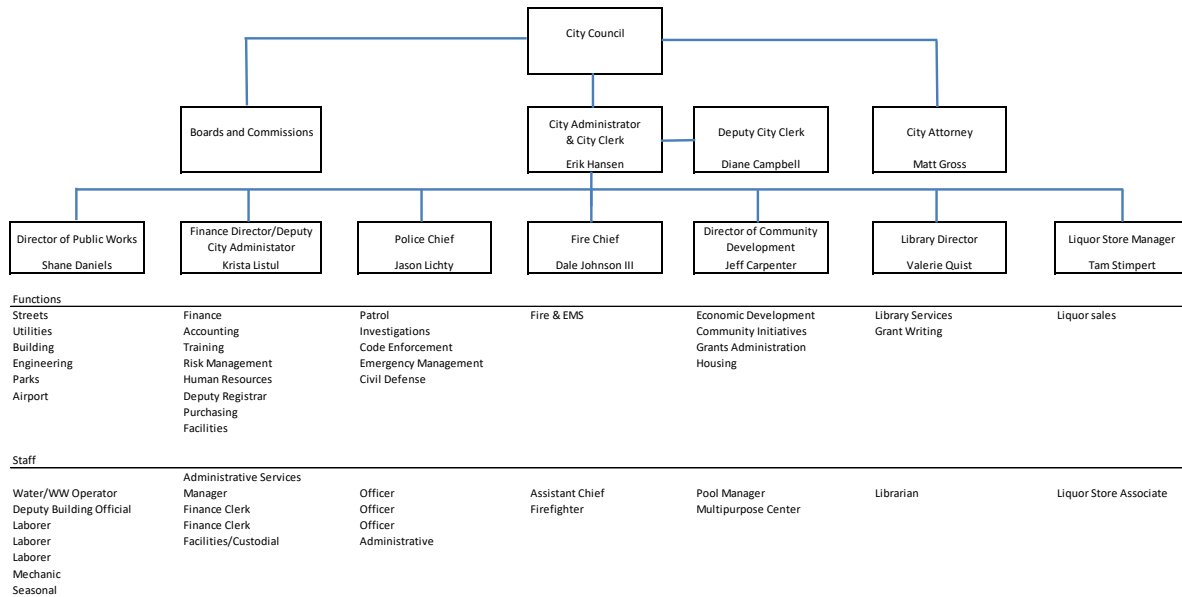
Attest:

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.



Eight hours a week are being added in 2022 for grant writing services which will take the Library Director from 32 to a full 40 hours weekly. The 2022 budget also includes an additional 100 hours monthly for contracted services for the online marketing assistance program which is 80% grant funded through a CARES grant from the Economic Development Administration. These positions are funded for two years but not expected to be renewed.

Budget Development Process

The 2022 budget represents a continuation of the changes that were adopted with the 2021 budget, including a priorities-based budgeting process and the use of the Minnesota State Auditor's local government chart of accounts. The 2022 budget process has been enhanced with the hiring of a new Finance Director in February of 2021.

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 2022 budget cycle through a collaborative, priorities-based budgeting process.

2022 Budget Schedule

3/22/2021	City Council adopts 2022 budget goals
4/12/2021	City Council adopts 2022 budget schedule
5/14/2021	Staff budget kickoff
6/7/2021	City Council 2022 budget study session
7/9/2021	Department Heads enter preliminary budget
7/16/2021	Department Heads submit 5-year CIP requests
8/1/2021	City receives LGA award amounts
8/1/2021	City receives info on levy limit
8/9/2021	Budget estimates presented to city council
9/9/2021	Department Heads review preliminary budget
9/15/2021	City Council presented with preliminary budget
9/27/2021	City Council adopts preliminary budget and preliminary levy
12/13/2021	Truth in Taxation public meeting
12/13/2021	Council approves final budget and certifies final levy

Financial Summary

- Total expenditures for the 2022 budget are \$14,666,119 on new revenues of \$10,436,961.
- Total net position/fund balance is projected to increase by \$203,417.
- The general fund is structurally balanced with a projected use of fund balance for capital projects of \$136,569.
- Phase IIIA projects will continue in 2022.
- Property tax levy of \$1,334,887, a 7% increase over 2021.
- Fee increases include a 3% increase in water fees, 8% increase in sewer fees.
- Local government aid of \$970,456.

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
General Taxes	\$ 1,363,845	\$ 1,398,170	\$ 1,471,862	7.92%
Licenses and Permits	\$ 18,420	\$ 18,660	\$ 18,700	1.52%
Intergovernmental Revenue	\$ 3,628,582	\$ 3,392,487	\$ 4,577,324	26.15%
Charges for Services	\$ 1,211,629	\$ 1,506,727	\$ 1,513,125	24.88%
Fines and Forfeits	\$ 8,043	\$ 5,154	\$ 6,000	-25.40%
Special Assessments	\$ 200,796	\$ 265,145	\$ 234,741	16.91%
Liquor Store Revenue	\$ 775,955	\$ 807,105	\$ 826,457	6.51%
Refuse Charges	\$ 151,609	\$ 154,409	\$ 154,409	1.85%
Sewer Charges	\$ 566,266	\$ 577,706	\$ 622,930	10.01%
Storm Sewer Charges	\$ 53,320	\$ 48,030	\$ 50,395	-5.49%
Water Sales	\$ 587,002	\$ 662,605	\$ 679,889	15.82%
Miscellaneous Revenue	\$ 258,471	\$ 254,834	\$ 281,129	8.77%
Total Revenue	\$ 8,823,939	\$ 9,091,032	\$10,436,961	18.28%
Expenditures				
Personnel Services	\$ 2,141,051	\$ 2,067,731	\$ 2,162,761	1.01%
Supplies	\$ 1,276,372	\$ 1,591,474	\$ 1,554,660	21.80%
Services and Charges	\$ 1,754,040	\$ 2,299,445	\$ 1,277,122	-27.19%
COGS	\$ 617,660	\$ 639,728	\$ 634,400	2.71%
Capital Outlay	\$ 4,781,389	\$ 4,099,157	\$ 7,677,718	60.58%
Debt Service	\$ 1,597,820	\$ 1,606,053	\$ 1,359,458	-14.92%
Total Expenditures	\$12,168,332	\$ 12,303,588	\$14,666,119	20.53%
Revenue over Expenditures	\$ (3,344,393)	\$ (3,212,557)	\$ (4,229,158)	26.46%
Other Sources & Uses				
Other Financing Sources	\$ 754,886	\$ 708,527	\$ 333,379	-55.84%
Supplemental Accounts	\$ 3,104,800	\$ 3,104,800	\$ 4,459,924	43.65%
Other Financing Uses	\$ (743,359)	\$ (740,602)	\$ (360,728)	0.00%
Total Other Sources & Uses	\$ 3,116,327	\$ 3,072,725	\$ 4,432,575	42.24%
Net Change in Fund Balance	\$ (228,065)	\$ (139,831)	\$ 203,417	-189.19%

Financial Risks and Opportunities

The City of Tracy faces a number of risks that can be difficult to predict and control for in 2022. The first is the inflationary economy driving up the costs of supplies, including fuel and energy. The 2022 budget projects flat operational costs and it will be important to monitor expenses more closely and gain efficiencies to offset the increased costs of certain supplies.

Although the city continues to make great strides addressing aging infrastructure, there remains a significant amount of deferred maintenance of city-owned facilities. For example, City Hall has at least \$1.2 million in needed improvements and repairs, 70-year old hangers at the airport must be replaced to hold on to and attract new tenants, and much of the needed water, sewer, and street Phase III project has been deferred into future years. In addition city staff has identified \$1.8 million in needed capital improvements in the next five years that cannot be funded so it is likely that the deferred maintenance list will continue to grow.

The COVID-19 pandemic continues to be an unknown risk. The city lost hundreds of hours in productivity since the pandemic began due to employee quarantines, incurred costs for PPE and other health-related items, and lost revenue due to the decision not to collect late fees or enforce the collections of delinquent water bills. Although much of these were reimbursed through CARES funding from the federal government, it is unknown whether these sources of funding will continue to be available, and the continued cost of the pandemic is also unknown.

This coming year also represents a significant amount of opportunity for capital investment. Due to the ongoing street project, the commitment of Lyon County for \$1.8 million for center street reconstruction, and ongoing ARPA and CARES grants the city will invest \$7.7 million into capital projects this coming year. Additionally, 2022 is the only year between 2018 and 2026 when debt service payments decline due to the retirement of the 2016B bonds, and that brief decline is an opportunity to direct those savings into capital projects. As a result, this is far and away the largest capital program ever created in the city's history.

The city also has other opportunities for further investment in 2022 if the sales of O'Brien Court and Broad Acres lots close. Those dollars could be directed toward further investment in infrastructure for economic development. The city also sees a significant amount of new opportunity for grant development in 2022 with the addition of a part-time grant writer, the potential to tap future Minnesota State Historical Society grants for

maintenance and rehabilitation of City Hall and Central Park, the availability of additional ARPA grants, and money from the Department of Natural Resources for parks.

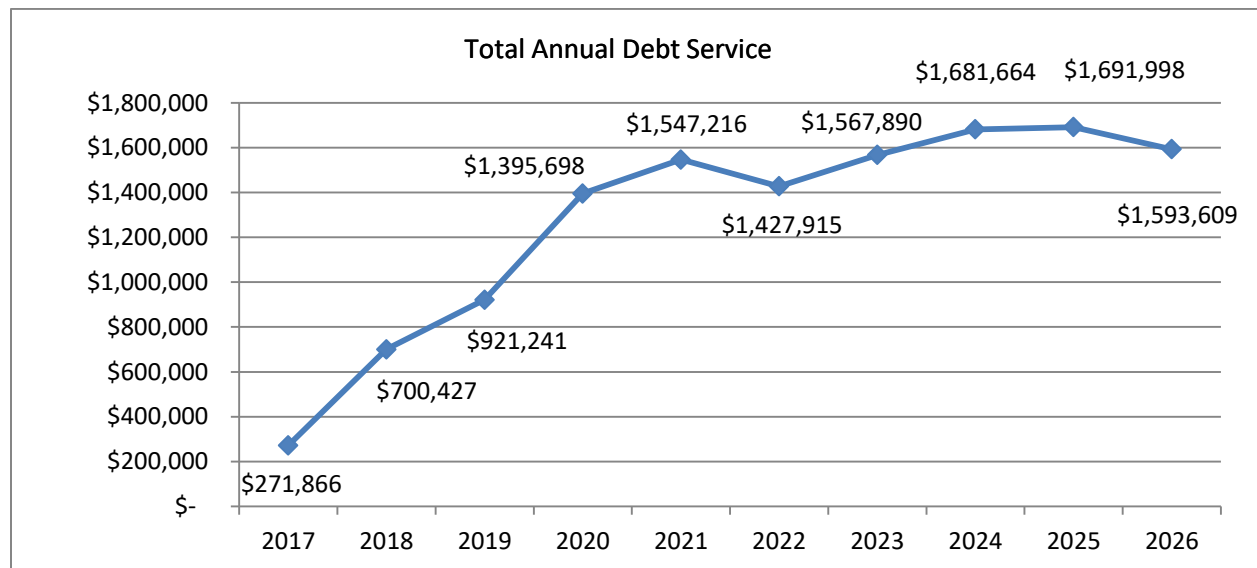
Overall the 2022 budget assumes a steady level of service, operational savings from more efficient service delivery, and the use of those cost savings and increased taxes and fees on capital investments.

Debt Service

The City of Tracy has a significant debt burden which will increase 600% between 2017 and its peak in 2025. Managing that debt so that there are sufficient resources for operations and capital improvements will be a challenge until the annual debt service begins to decline in 2026. 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

- 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.



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 potential O'Brien Court sale to reduce debt, particularly the short-term loans to the League of Minnesota Cities and DEED.
- Per recommendations in the rate study and adoption of resolution 2020-93 increase water rates and fees 3% annually from 2022 through 2025.
- Per recommendations in the rate study and adoption of resolution 2020-93 increase sewer rates and fees 8 % annually from 2022 through 2025.
- Per recommendation of the rate study and adoption of resolution 2020-93 increase the monthly storm water to \$5.25 a month in 2022, \$5.50 in 2023, \$7.50 in 2024 and \$9.50 in 2025.
- Sell Orchard Lane development to retire 2016A bonds.

Estimated Year-End Fund Balances

These are the estimated fund balances for each fund at the end of the year. The Phase III ineligibles fund along with the sewer fund have large fund balances due to existing bond and loan balances due to be spent by the beginning of 2023 on the Phase III infrastructure project. It is also important to note that much of these fund balances are restricted for specific uses, such as \$138,500 reserved in the capital projects fund for a community center. Unrestricted fund balances available for use are much smaller.

Fund	2021 Fund Balance	2022 Fund Balance
General Fund	\$ 668,977.00	\$ 678,037.00
CDBG	\$ 165,719.00	\$ 165,719.00
Capital Projects	\$ 249,861.00	\$ 113,292.00
Phase III Ineligibles	\$ 2,933,285.00	\$ 2,933,285.00
Hospital	\$ 886,043.00	\$ 901,043.00
Public Housing	\$ 459,517.00	\$ 494,562.00
EDA	\$ 188,850.00	\$ 152,203.00
Cemetery	\$ 122,414.00	\$ 102,884.00
Water	\$ 1,012,131.00	\$ 1,054,152.00
Sewer	\$ 3,636,746.00	\$ 3,715,394.00
Solid Waste	\$ 30,723.00	\$ 30,723.00
Liquor Store	\$ 154,979.00	\$ 154,978.00
Airport	\$ (206,566.00)	\$ (293,357.00)
Deputy Registrar	\$ (43,807.00)	\$ (43,807.00)
Storm Sewer	\$ 55,563.00	\$ 78,872.00

Capital Improvement Plan

General Fund Capital Projects

City Council with input from the department heads and City Administrator prioritized capital projects over the next five years. Most every project in the top ten priority list as prioritized by City Council can be funded in the next five years. The current 5-year plan consists of \$908,850 in capital projects and \$56,500 in small equipment or maintenance items. This project list is fully fundable assuming a 7% increase in annual tax levy as long as no new staff is added and operational and personnel costs increase minimally. A total of \$1,846,003 in requested projects were taken off the list in the next five years but will be evaluated annually for future inclusions.

The 2022 capital improvement plan of \$286,250 will be funded through \$90,000 in 2022 tax levies, the use of \$58,000 in ARPA monies from federal COVID relief with the remainder coming from unrestricted fund balance carryover in the capital improvement fund. \$17,800 in maintenance and small tools items will also be funded through the tax levy with \$88,500 in street maintenance funded through unrestricted sewer fund balance.

<u>Project</u>	<u>Department</u>	<u>Total 5-year cost</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Turnout Gear	Fire Dept	\$ 70,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Police Cruiser	Police	\$ 142,000	\$ 70,000			\$ 72,000	
Cat Loader/Terex Combination	Public Works	\$ 140,000	\$ 140,000				
Replace Liners	Aquatic Center	\$ 359,100		\$ 359,100			
Air Bags	Fire Dept	\$ 15,000	\$ 15,000				
Dump Truck	Public Works	\$ 100,000				\$ 100,000	
Central Park Improvements	Parks	\$ 40,000	\$ 40,000				
Books	Library	\$ 37,750	\$ 7,250	\$ 7,500	\$ 7,500	\$ 7,750	\$ 7,750
		\$ 903,850	\$ 286,250	\$ 380,600	\$ 21,500	\$ 193,750	\$ 21,750
total projects funded	\$ 903,850						

<u>Project</u>	<u>Department</u>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Replace Splash Pool Boiler	Aquatic Center	\$ 10,000	\$ 10,000				
Check valve & Suctions Grates	Aquatic Center	\$ 5,300	\$ 5,300				
Lifeguard Platform Chairs		\$ 2,500	\$ 2,500				
Furnace	Fire Dept	\$ 4,500				\$ 4,500	
Thermal Cam	Fire Dept	\$ 9,500		\$ 9,500			
Portable Radio	Police	\$ 17,200		\$ 8,600		\$ 8,600	
Street Maintenance	Public Works	\$ 88,500	\$ 88,500				
Specialized Rescue Tools	Fire Dept	\$ 7,500			\$ 7,500		
		\$ 145,000	\$ 106,300	\$ 18,100	\$ 7,500	\$ 13,100	\$ -
maintenance projects funded	\$ 145,000						

priority projects not on the CIP list							
Project	Department	2022	2023	2024	2025	2026	
Police Cruiser	Police						\$ 73,000
Jaws of Life	Fire Dept						\$ 60,000
Airport Mower	Airport						\$ 25,000
City Hall Maintenance	Administration		\$ 100,000				
non-priority projects on staff or CC list							
Project	Department	2022	2023	2024	2025	2026	
Street Sweeper	Public Works				\$ 160,000		
Replace Parks Mower	Public Works	\$ 26,000					\$ 26,000
Pickup Replace 1977 Dodge	Public Works	\$ 30,000					
Used Backhoe	Public Works	\$ 35,000					
4-Unit Hanger construction and engi	Airport	\$ 580,000					
Pickup-Replace 2007 GMC	Public Works		\$ 30,000				
Replace 955 John Deere	Public Works				\$ 45,000		
non-priority projects not on staff or CC list							
Project	Department	2022	2023	2024	2025	2026	
Copy Machine	Administration				\$ 11,500		
Server	Administration				\$ 8,000		
Runway extension	Airport			\$ 50,360			
Runway Reconstruction	Airport				\$ 167,939		
Paint Pool Features	Aquatic Center			\$ 70,000			
UTV/Trailer	Fire Dept	\$ 25,000					
Portable Radio & Pagers	Fire Dept	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400
Backup Generator	Fire Dept			\$ 30,000			
Computers	Library	\$ 5,000					
Library Roof	Library		\$ 25,000				
Bathroom remodel	Library			\$ 10,000			
Floor Refinishing	Library				\$ 20,000		
Office remodel	Police			\$ 12,000			
Admin Computer	Police				\$ 4,000		
Community Center	Administration	\$ 138,613					
airport taxi lane	Airport	\$ 41,591					
total projects not funded	\$ 1,846,003						

Phase 3A street projects

The city will complete the Phase 3A-2 project in 2022. It is expected that the ponds decommissioning project and the Center Street Improvements will begin and be substantially complete in 2022.

Phases Description	Status	USDA/PFA/City				Lyon County	Project Costs
		Sanitary	Water	Storm	Ineligible	Street/Storm	Total
3A-1 Infrastructure Improvements	Complete	\$ 2,230,228.09	\$ 1,806,472.19	\$ 1,180,203.23	\$ 1,970,954.00	\$ -	\$ 7,187,857.50
3A-2 Infrastructure Improvements	In Constuction	\$ 2,751,795.82	\$ 1,938,414.46	\$ 811,238.72	\$ 2,661,338.07	\$ -	\$ 8,162,787.07
Wastewater Pond Decommissioning	Prelim Design	\$ 3,353,573.09	\$ -	\$ -	\$ -	\$ -	\$ 3,353,573.09
3A Center St Infrastructure Improvements	Planning	\$ 485,666.75	\$ 442,677.94	\$ 894.46	\$ 115,515.83	\$ 1,656,787.27	\$ 2,701,542.26
		\$ 8,821,263.76	\$ 4,187,564.59	\$ 1,992,336.41	\$ 4,747,807.90	\$ 1,656,787.27	\$ 21,405,759.93

Water Fund Projects

The city will upgrade its SCADA software system for the water plant and water and sewer distribution systems using ARPA money received from the federal government COVID relief. This project will replace software dating back to the 1980s that is still operating on an MS-DOS platform.

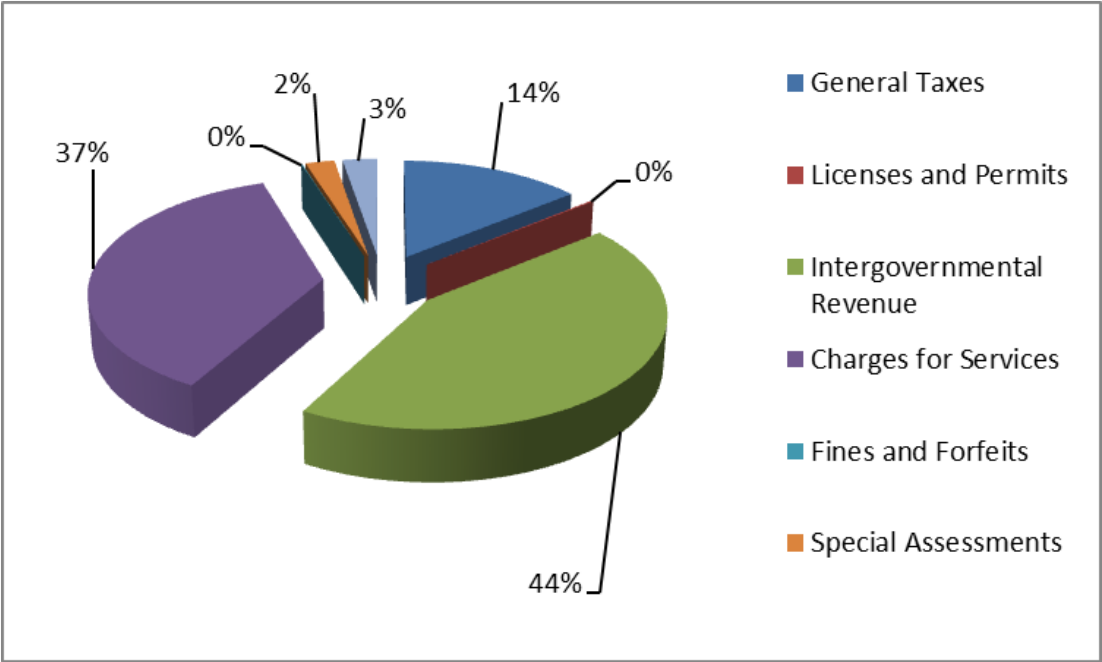
<u>Project</u>	<u>Department</u>	<u>Total 5-year cost</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
SCADA	Public Works	\$ 130,000	\$ 130,000				

Revenues

Total new revenues across all funds are anticipated to be \$10,436,961 in 2022. These revenues do not include fund balance that will be used to pay for carry-over projects such as the Phase III Street Project or use of fund balance for capital projects and the 2022 street maintenance program.

	2021 Budget	2021 Expected	2022 Budget
General Taxes	\$ 1,363,845	\$ 1,398,170	\$ 1,471,862
Licenses and Permits	\$ 18,420	\$ 18,660	\$ 18,700
Intergovernmental Revenue	\$ 3,628,582	\$ 3,392,487	\$ 4,577,324
Charges for Services	\$ 3,345,781	\$ 3,756,582	\$ 3,847,205
Fines and Forfeits	\$ 8,043	\$ 5,154	\$ 6,000
Special Assessments	\$ 200,796	\$ 265,145	\$ 234,741
Miscellaneous	\$ 258,471	\$ 254,834	\$ 281,129
	\$ 8,823,939	\$ 9,091,032	\$ 10,436,961

The City is heavily dependent on outside sources of revenue from enterprise operations and intergovernmental transfers. The largest portion (44%) of the City’s revenues stem from intergovernmental sources, including federal grants for the street project as well as local government aid from the state. Services and charges make up the second largest category at 37%, while only 14% of all the city’s revenues stem from general taxes including property taxes and special assessments.



Revenue						
Fund	Source	Fund Name	Revenue Source Name	Revenue Type	2021	2022
100	31010	General Fund	Current Ad Valorem Taxes	General Taxes	\$ 699,973	\$ 724,626
100	31020	General Fund	Delinquent Ad Valorem Taxes	General Taxes	\$ 24,000	\$ 20,000
100	31810	General Fund	Franchise Taxes	General Taxes	\$ 30,000	\$ 32,475
100	32100	General Fund	Business Licenses and Permits	Licenses and Permits	\$ 6,000	\$ 6,000
100	32210	General Fund	Building Permits	Licenses and Permits	\$ 11,900	\$ 12,500
100	32240	General Fund	Animal Licenses	Licenses and Permits	\$ 520	\$ 200
100	33170	General Fund	Federal Grants Other	Intergovernmental Revenue	\$ 24,717	\$ 83,890
100	33220	General Fund	Police State Aid	Intergovernmental Revenue	\$ 18,900	\$ 18,900
100	33230	General Fund	Fire State Aid	Intergovernmental Revenue	\$ 27,100	\$ 27,100
100	33401	General Fund	Local Government Aid	Intergovernmental Revenue	\$ 963,905	\$ 970,456
100	33416	General Fund	Police Training Reimbursement	Intergovernmental Revenue	\$ -	\$ 3,800
100	33429	General Fund	State PERA aid	Intergovernmental Revenue	\$ 3,092	\$ 3,092
100	33440	General Fund	Other State grants	Intergovernmental Revenue	\$ 15,000	\$ 15,000
100	33600	General Fund	Grants and Aids from Local Gov	Intergovernmental Revenue	\$ -	\$ 16,275
100	34101	General Fund	City Hall Rent	CHARGES FOR SERVICES	\$ 1,000	\$ 1,000
100	34107	General Fund	Assessment Searches	CHARGES FOR SERVICES	\$ 200	\$ 200
100	34201	General Fund	Special Police Services	CHARGES FOR SERVICES	\$ 2,100	\$ 2,100
100	34202	General Fund	Special Fire Protection Serv	CHARGES FOR SERVICES	\$ 90,220	\$ 90,220
100	34203	General Fund	Accident Reports	CHARGES FOR SERVICES	\$ -	\$ 50
100	34301	General Fund	Street, Sidewalk and Curb Repa	CHARGES FOR SERVICES	\$ 14,592	\$ 5,000
100	34720	General Fund	Swimming Pool Fees	CHARGES FOR SERVICES	\$ 61,788	\$ 64,000
100	34760	General Fund	Library Use Fees	CHARGES FOR SERVICES	\$ 1,200	\$ 800
100	34790	General Fund	Camping Fees	CHARGES FOR SERVICES	\$ 7,696	\$ 4,500
100	34950	General Fund	MPC sales	CHARGES FOR SERVICES	\$ 1,000	\$ 2,000
100	34966	General Fund	OTHER FEES FOR SERVICES	CHARGES FOR SERVICES	\$ 1,000	\$ 8,500
100	35100	General Fund	Police Fines	Fines and Forfeits	\$ 7,043	\$ 5,000
100	35103	General Fund	Library Fines	Fines and Forfeits	\$ -	\$ 500
100	35200	General Fund	Forfeits	Fines and Forfeits	\$ 1,000	\$ 500

100	36101	General Fund	Principal	Special Assessments	\$ 31,976	\$ 31,976
100	36102	General Fund	Penalties and Interest	Special Assessments	\$ 959	\$ -
100	36103	General Fund	Delinquent Special Assessments	Special Assessments	\$ -	\$ 2,500
100	36210	General Fund	Interest Earnings	Miscellaneous Revenue	\$ 47,679	\$ 45,000
100	36220	General Fund	Rents and Royalties	Miscellaneous Revenue	\$ 20,345	\$ 23,221
100	36230	General Fund	Contributions and Donations fr	Miscellaneous Revenue	\$ 2,850	\$ 3,000
100	39202	General Fund	Contribution from Enterprise F	Other Financing Sources	\$ 148,835	\$ 310,379
100	39500	General Fund	Special Items	Other Financing Sources	\$ 28,534	\$ -
100	39600	General Fund	Extraordinary Items	Other Financing Sources	\$ 362,017	\$ -
202	33130	CDBG	CDBG	Intergovernmental Revenue	\$ 354,200	\$ 380,000
202	36240	CDBG	LOANS REPAID	Miscellaneous Revenue	\$ -	\$ 9,829
304	31010	2014 GO Bond	Current Ad Valorem Taxes	General Taxes	\$ 98,059	\$ 104,924
304	31020	2014 GO Bond	Delinquent Ad Valorem Taxes	General Taxes	\$ -	\$ 2,500
304	36101	2014 GO Bond	Principal	Special Assessments	\$ 22,321	\$ 6,569
304	36102	2014 GO Bond	Penalties and Interest	Special Assessments	\$ 670	\$ 4,000
304	36103	2014 GO Bond	Delinquent Special Assessments	Special Assessments	\$ -	\$ 1,500
305	31010	3015 GO Refunding Bond	Current Ad Valorem Taxes	General Taxes	\$ 132,813	\$ 142,110
305	36101	3015 GO Refunding Bond	Principal	Special Assessments	\$ 20,764	\$ 4,930
305	36102	3015 GO Refunding Bond	Penalties and Interest	Special Assessments	\$ 623	\$ -
306	31010	3016B GO Refunding Bond	Current Ad Valorem Taxes	General Taxes	\$ 113,800	\$ 59,148
307	31010	2016D GO Bonds	Current Ad Valorem Taxes	General Taxes	\$ 45,336	\$ 44,750
309	31010	2019B GO Bonds	Current Ad Valorem Taxes	General Taxes	\$ -	\$ 75,272
312	31010	2019E GO Bonds	Current Ad Valorem Taxes	General Taxes	\$ 103,100	\$ 94,057
312	36101	2019E GO Bonds	Principal	Special Assessments	\$ 11,932	\$ 11,000
312	36102	2019E GO Bonds	Penalties and Interest	Special Assessments	\$ 358	\$ -
400	31010	Capital Projects	Current Ad Valorem Taxes	General Taxes	\$ 42,000	\$ 90,000
400	31020	Capital Projects	Delinquent Ad Valorem Taxes	General Taxes	\$ -	\$ 1,000
400	33170	Capital Projects	FEDERAL GRANTS OTHER	Intergovernmental Revenue	\$ -	\$ 58,681
400	36290	Capital Projects	SALE OF INVESTMENTS	Supplemental Accounts	\$ 17,000	\$ -
401	36101	Phase III Street Project Ineligibles	Principal	Special Assessments	\$ 30,241	\$ 15,500

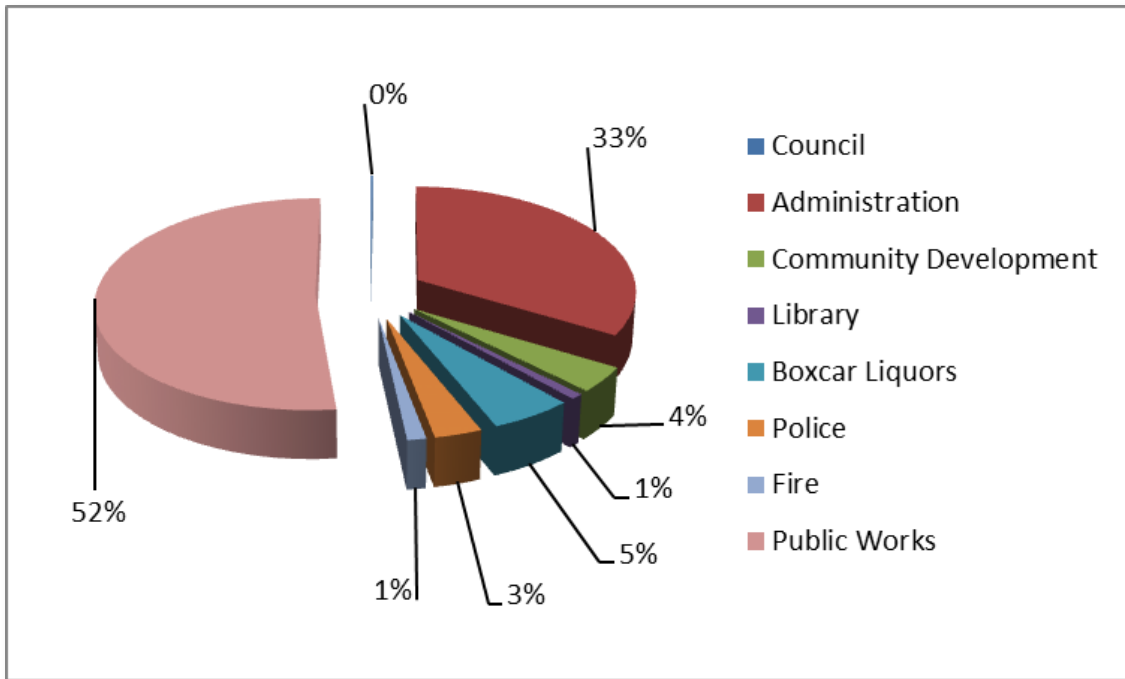
401	36102	Phase III Street Project Ineligibles	Spec Assessment - Pen & Int	Special Assessments	\$ -	\$ 8,500
401	36290	Phase III Street Project Ineligibles	SALE OF INVESTMENTS	Supplemental Accounts	\$ 1,348,303	\$ 1,618,161
601	31300	Water Utility	STATE TAX UTILITY	General Taxes	\$ -	\$ 4,630
601	33170	Water Utility	FEDERAL GRANTS OTHER	Intergovernmental Revenue	\$ 684,246	\$ 902,450
601	36101	Water Utility	Principal	Special Assessments	\$ 37,005	\$ 33,000
601	36102	Water Utility	Spec Assessment - Pen & Int	Special Assessments	\$ 1,110	\$ 10,000
601	36103	Water Utility	Delinquent Special Assessments	Special Assessments	\$ -	\$ 3,500
601	36220	Water Utility	Rents and Royalties	Miscellaneous Revenue	\$ 1,680	\$ 1,680
601	36290	Water Utility	SALE OF INVESTMENTS	Supplemental Accounts	\$ 984,012	\$ 657,240
601	37110	Water Utility	Rate Class I	Water Sales	\$ 558,155	\$ 546,697
601	37120	Water Utility	Rate Class II	Water Sales	\$ -	\$ 92,609
601	37150	Water Utility	Connection/Reconnection Fees	Water Sales	\$ 6,000	\$ -
601	37160	Water Utility	Penalties	Water Sales	\$ -	\$ 9,000
601	37170	Water Utility	other	Water Sales	\$ 22,848	\$ 31,583
601	39600	Water Utility	EXTRAORDINARY ITEMS	Other Financing Sources	\$ 150,000	\$ -
602	33170	Sewer Utility	FEDERAL GRANTS OTHER	Intergovernmental Revenue	\$ 1,052,677	\$ 1,560,150
602	36101	Sewer Utility	Principal	Special Assessments	\$ 31,017	\$ 50,000
602	36102	Sewer Utility	Penalties and Interest	Special Assessments	\$ 931	\$ 40,000
602	36103	Sewer Utility	Delinquent Special Assessments	Special Assessments	\$ -	\$ 2,500
602	36290	Sewer Utility	SALE OF INVESTMENTS	Supplemental Accounts	\$ -	\$ 1,298,445
602	37210	Sewer Utility	Rate Class I	Sewer Charges	\$ 497,266	\$ 538,273
602	37260	Sewer Utility	Penalties	Sewer Charges	\$ -	\$ 8,000
602	37270	Sewer Utility	other	Sewer Charges	\$ 69,000	\$ 76,657
603	31300	Solid Waste Utility	Solid Waste sales tax	CHARGES FOR SERVICES	\$ -	\$ 15,055
603	37310	Solid Waste Utility	Customer Charges	Refuse Charges	\$ 126,900	\$ 137,159
603	37320	Solid Waste Utility	Other	Refuse Charges	\$ 24,709	\$ 17,249
609	31300	Liquor Store	General Sales and Use Taxes	General Taxes	\$ 74,763	\$ 76,370
609	37811	Liquor Store	Liquor	Liquor Store Revenue	\$ 229,881	\$ 249,504
609	37812	Liquor Store	Beer	Liquor Store Revenue	\$ 454,742	\$ 469,548
609	37813	Liquor Store	Wine	Liquor Store Revenue	\$ 61,108	\$ 71,364
609	37815	Liquor Store	Other Merchandise	Liquor Store Revenue	\$ 30,224	\$ 30,395
609	37816	Liquor Store	Tobacco	Liquor Store Revenue	\$ -	\$ 5,646

612	33170	Airport	Federal Grants Other	Intergovernmental Revenue	\$ -	\$ 186,814
612	33440	Airport	Other State grants	Intergovernmental Revenue	\$ 264,976	\$ 25,000
612	34920	Airport	Airport Revenues	CHARGES FOR SERVICES	\$ 12,326	\$ 25,000
612	36220	Airport	Rents and Royalties	Miscellaneous Revenue	\$ 24,858	\$ 17,061
651	34960	Deputy Registrar	Motor Vehicle Taxes	CHARGES FOR SERVICES	\$ 893,349	\$ 1,150,000
651	34961	Deputy Registrar	Motor Vehicle Fees	CHARGES FOR SERVICES	\$ 59,074	\$ 55,000
651	34962	Deputy Registrar	Driver's License Taxes	CHARGES FOR SERVICES	\$ 27,638	\$ 42,000
651	34963	Deputy Registrar	Driver's License Fees	CHARGES FOR SERVICES	\$ 11,507	\$ 13,000
651	34964	Deputy Registrar	DNR Taxes	CHARGES FOR SERVICES	\$ 23,065	\$ 25,000
651	34965	Deputy Registrar	DNR Fees	CHARGES FOR SERVICES	\$ 2,112	\$ 2,700
652	36290	Hospital Fund	Sale of Investments	Supplemental Accounts	\$ 649,912	\$ 615,000
654	36220	Public Housing	Rents and Royalties	Miscellaneous Revenue	\$ 135,400	\$ 145,800
655	36240	EDA	Loans repaid	Miscellaneous Revenue	\$ 25,660	\$ 35,538
655	39101	EDA	Sales of General Fixed Assets	Other Financing Sources	\$ 50,000	\$ 23,000
655	39203	EDA	transfer from public housing f	Other Financing Sources	\$ 15,500	\$ -
657	34940	Cemetery Fund	Cemetery Revenues	CHARGES FOR SERVICES	\$ 1,763	\$ 7,000
658	33170	Storm Sewer	Federal Grants Other	Intergovernmental Revenue	\$ 219,769	\$ 325,716
658	36101	Storm Sewer	Principal	Special Assessments	\$ 10,890	\$ 5,939
658	36102	Storm Sewer	Penalties and Interest	Special Assessments	\$ -	\$ 3,327
658	36290	Storm Sewer	Sale of Investments	Supplemental Accounts	\$ 105,574	\$ 271,079
658	37260	Storm Sewer	STORM SEWER PENALTY	Storm Sewer Charges	\$ -	\$ 731
658	37271	Storm Sewer	other	Storm Sewer Charges	\$ 53,320	\$ 49,664

Expenditures

The bulk of the City's expenditures occur in Public Works and Administration. This is due to the large Phase IIIA street project expensed in public works as well as all debt payments and overhead expensed to Administration. Police and Fire are also seeing increase due to the purchase of equipment. Community Development is declining in 2022 as the Small Cities Grant program winds down in 2022.

Expenditures by Department	2021 budget	2022 budget
Council	\$ 23,301	\$ 27,299
Administration	\$ 4,356,481	\$ 4,904,766
Community Development	\$ 788,096	\$ 566,652
Library	\$ 117,871	\$ 123,098
Boxcar Liquors	\$ 798,657	\$ 805,362
Police	\$ 402,193	\$ 462,345
Fire	\$ 174,550	\$ 185,009
Public Works	\$ 5,507,184	\$ 7,591,587
	\$ 12,168,332	\$ 14,666,119



City Council

City Council expenditures are up over 2021 due to the increase in discretionary donations to civic organizations to cover potential requests during the year.

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	41110	103	General Fund	Council	Part-time Employees Wages	\$ 20,530	\$ 19,460
100	41110	121	General Fund	Council	PERA contributions	\$ -	\$ -
100	41110	122	General Fund	Council	FICA contributions	\$ 1,273	\$ 1,207
100	41110	125	General Fund	Council	Medicare contributions	\$ 298	\$ 282
100	41110	161	General Fund	Council	Training	\$ -	\$ 250
100	41110	200	General Fund	Council	Office Supplies	\$ 200	\$ 100
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	\$ 6,000
Total Expenditures						\$ 23,301	\$ 27,299

Finance & Administration

This department of seven 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.

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	41320	101	General Fund	Finance & Administration	Full-time Employees - Regular	\$ 268,621	\$ 268,632
100	41320	102	General Fund	Finance & Administration	Full-time Employees - Overtime	\$ 1,000	\$ 1,000
100	41320	103	General Fund	Finance & Administration	Part-time Employees Wages	\$ 830	\$ 846
100	41320	121	General Fund	Finance & Administration	PERA contributions	\$ 19,978	\$ 20,147
100	41320	122	General Fund	Finance & Administration	FICA contributions	\$ 16,768	\$ 16,708
100	41320	125	General Fund	Finance & Administration	Medicare contributions	\$ 3,922	\$ 3,907
100	41320	131	General Fund	Finance & Administration	Health Insurance	\$ 53,791	\$ 76,162
100	41320	132	General Fund	Finance & Administration	Dental Insurance	\$ 563	\$ 2,306
100	41320	133	General Fund	Finance & Administration	Life & Disability Insurance	\$ 792	\$ 821
100	41320	141	General Fund	Finance & Administration	Unemployment Insurance Premium	\$ 5,000	\$ 5,000
100	41320	151	General Fund	Finance & Administration	Workers Comp Insurance	\$ 28,781	\$ 35,097
100	41320	160	General Fund	Finance & Administration	Employee Liability Insurance	\$ 24,770	\$ 25,513
100	41320	161	General Fund	Finance & Administration	Training	\$ 2,500	\$ 2,500
100	41320	200	General Fund	Finance & Administration	Office Supplies	\$ 5,000	\$ 4,000
100	41320	210	General Fund	Finance & Administration	Operating Supplies	\$ 4,000	\$ 7,500
100	41320	220	General Fund	Finance & Administration	Repair & Maintenance Supplies	\$ 500	\$ 500
100	41320	301	General Fund	Finance & Administration	Auditing and Accounting	\$ 55,000	\$ 50,000
100	41320	304	General Fund	Finance & Administration	Legal	\$ 23,000	\$ 23,000
100	41320	307	General Fund	Finance & Administration	Management Fees	\$ 17,000	\$ 2,000
100	41320	310	General Fund	Finance & Administration	IT Services & Software	\$ 16,208	\$ 19,965
100	41320	321	General Fund	Finance & Administration	Telephone and Internet	\$ 5,500	\$ 11,000
100	41320	322	General Fund	Finance & Administration	Postage	\$ 3,200	\$ 4,500
100	41320	331	General Fund	Finance & Administration	Travel Expense	\$ 1,000	\$ 500

100	41320	340	General Fund	Finance & Administration	Advertising	\$ 42,000	\$ 20,000
100	41320	351	General Fund	Finance & Administration	Legal Notices Publishing	\$ 2,000	\$ 2,500
100	41320	360	General Fund	Finance & Administration	Insurance	\$ 45,887	\$ 70,000
100	41320	433	General Fund	Finance & Administration	Dues and Subscriptions	\$ 3,000	\$ 4,000
100	41320	439	General Fund	Finance & Administration	Property Tax	\$ -	\$ 16,845
100	41320	490	General Fund	Finance & Administration	Donations to Civic Organizations	\$ 500	\$ -
100	41420	307	General Fund	Recording & Reporting	Management Fees	\$ 2,000	\$ 500
100	41550	307	General Fund	Assessing	Management Fees	\$ -	\$ 13,600
100	41910	307	General Fund	Planning & Zoning	Management Fees	\$ 9,000	\$ 5,000
100	41940	101	General Fund	Buildings & Plant	Full-time Employees - Regular	\$ 64,562	\$ 40,050
100	41940	103	General Fund	Buildings & Plant	Part-time Employees Wages	\$ -	\$ 11,289
100	41940	121	General Fund	Buildings & Plant	PERA contributions	\$ 4,842	\$ 3,850
100	41940	122	General Fund	Buildings & Plant	FICA contributions	\$ 4,003	\$ 3,183
100	41940	125	General Fund	Buildings & Plant	Medicare contributions	\$ 936	\$ 744
100	41940	131	General Fund	Buildings & Plant	Health Insurance	\$ 5,436	\$ 16,206
100	41940	133	General Fund	Buildings & Plant	Life & Disability Insurance	\$ 340	\$ 237
100	41940	210	General Fund	Buildings & Plant	Operating Supplies	\$ 4,000	\$ 1,000
100	41940	220	General Fund	Buildings & Plant	Repair & Maintenance Supplies	\$ 2,000	\$ 1,000
100	41940	240	General Fund	Buildings & Plant	Small Tools and Minor Equipment	\$ 3,000	\$ 1,500
100	41940	380	General Fund	Buildings & Plant	Utility Services	\$ 32,927	\$ 22,500
100	41940	401	General Fund	Buildings & Plant	Building Repair & Maintenance	\$ 14,000	\$ 15,000
100	41940	404	General Fund	Buildings & Plant	Machinery and Equipment	\$ 1,000	\$ -
100	47120	401	General Fund	Other Debt Principal	Building Repair & Maintenance	\$ 4,696	\$ 4,696
100	47120	550	General Fund	Other Debt Principal	Motor Vehicles	\$ 49,259	\$ 50,717
100	47220	401	General Fund	Interest- Other Debt	Building Repair & Maintenance	\$ 1,080	\$ 986
100	47220	550	General Fund	Interest- Other Debt	Motor Vehicles	\$ 4,566	\$ 3,089
304	47110	530	2014 GO Bond	Bond Principal	Improvements other than Buildings	\$ 90,000	\$ 89,900
304	47210	530	2014 GO Bond	Interest- Bonds	Improvements other than Buildings	\$ 30,550	\$ 29,283

304	47500	530	2014 GO Bond	Fiscal Agent's Fees	Improvements other than Buildings	\$ 500	\$ 310
305	47110	530	3015 GO Refunding Bond	Bond Principal	Improvements other than Buildings	\$ 125,000	\$ 120,000
305	47210	530	3015 GO Refunding Bond	Interest- Bonds	Improvements other than Buildings	\$ 28,700	\$ 26,640
305	47500	530	3015 GO Refunding Bond	Fiscal Agent's Fees	Improvements other than Buildings	\$ 500	\$ 400
306	47110	530	2016 GO Refunding Bond	Bond Principal	Improvements other than Buildings	\$ 110,000	\$ 58,300
306	47210	530	2016 GO Refunding Bond	Interest- Bonds	Improvements other than Buildings	\$ 3,300	\$ 583
306	47500	530	2016 GO Refunding Bond	Fiscal Agent's Fees	Improvements other than Buildings	\$ 500	\$ 265
307	47110	530	2016D GO Bond	Bond Principal	Improvements other than Buildings	\$ 35,000	\$ 35,000
307	47210	530	2016D GO Bond	Interest- Bonds	Improvements other than Buildings	\$ 9,836	\$ 9,250
307	47500	530	2016D GO Bond	Fiscal Agent's Fees	Improvements other than Buildings	\$ 500	\$ 500
309	47110	530	2019B GO Bond	Bond Principal	Improvements other than Buildings	\$ -	\$ -
309	47210	530	2019B GO Bond	Interest- Bonds	Improvements other than Buildings	\$ -	\$ 75,272
309	47500	530	2019B GO Bond	Fiscal Agent's Fees	Improvements other than Buildings	\$ -	\$ -
312	47110	530	2019E GO Bond	Bond Principal	Improvements other than Buildings	\$ 93,000	\$ 97,000
312	47210	530	2019E GO Bond	Interest- Bonds	Improvements other than Buildings	\$ 9,600	\$ 7,557
312	47500	530	2019E GO Bond	Fiscal Agent's Fees	Improvements other than Buildings	\$ 500	\$ 500
401	43100	530	Phase III Street Project Ineligibles	Highways, Streets, & Roadways	Improvements other than Buildings	\$ 1,227,500	\$ 1,566,389
401	47110	530	Phase III Street Project Ineligibles	Bond Principal	Improvements other than Buildings	\$ -	\$ -
401	47210	530	Phase III Street Project Ineligibles	Interest- Bonds	Improvements other than Buildings	\$ 150,544	\$ 75,272
401	47500	530	Phase III Street Project Ineligibles	Fiscal Agent's Fees	Improvements other than Buildings	\$ 500	\$ 500
651	41430	200	Deputy Registrar	Administration	Office Supplies	\$ -	\$ 250

651	41430	240	Deputy Registrar	Administration	Small Tools and Minor Equipment	\$ 1,000	\$ -
651	41430	258	Deputy Registrar	Administration	Taxes Remitted	\$ 930,783	\$ 1,217,000
651	41430	307	Deputy Registrar	Administration	Management Fees	\$ -	\$ 4,500
652	41940	530	Hospital Fund	Buildings & Plant	Improvements other than Buildings	\$ 649,912	\$ 600,000
Total Expenditures						\$ 4,356,481	\$ 4,904,766

Community Development

This department consolidates the Economic Development Authority, community programming such as the aquatics center and senior services as well as the Public Housing and CDBG funds into one department. 2022 initiatives include:

- Continuing to utilize the Eagle’s Club as the Senior Center.
- Increasing swimming lesson and pool party fees at the Aquatic Center.
- Replace the splash pool boiler, suction grates, and lifeguard chair platforms at the Aquatic Center.
- The EDA will continue the Small Cities Grant program in 2022.
- Plan to sell one of two Broad Acres lots in 2022.
- Rent at Orchard Lane increasing \$100 per month to break-even.
- Snow removal and lawn care at Orchard Lane will be handled in house.
- Continue to seek a buyer for O’Brien Court

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	45100	307	General Fund	Recreation	Management Fees	\$ -	\$ 1,500
100	45122	101	General Fund	Multipurpose Center	Full-time Employees Wages	\$ -	\$ 6,358
100	45122	103	General Fund	Multipurpose Center	Part-time Employees Wages	\$ 6,121	\$ 15,911
100	45122	121	General Fund	Multipurpose Center	PERA contributions	\$ 459	\$ 477
100	45122	122	General Fund	Multipurpose Center	FICA contributions	\$ 379	\$ 1,381
100	45122	125	General Fund	Multipurpose Center	Medicare contributions	\$ 89	\$ 323
100	45122	131	General Fund	Multipurpose Center	Health Insurance	\$ -	\$ 1,771
100	45122	133	General Fund	Multipurpose Center	Life & Disability Insurance	\$ -	\$ 35
100	45122	200	General Fund	Multipurpose Center	Office Supplies	\$ -	\$ 500
100	45122	210	General Fund	Multipurpose Center	Operating Supplies	\$ -	\$ 2,500
100	45122	340	General Fund	Multipurpose Center	Advertising	\$ -	\$ 50
100	45122	410	General Fund	Multipurpose Center	Rental Charges	\$ -	\$ 3,600
100	45124	101	General Fund	Aquatics Center	Full-time Employees Wages	\$ -	\$ 6,358
100	45124	103	General Fund	Aquatics Center	Part-time Employees Wages	\$ 6,150	\$ -
100	45124	106	General Fund	Aquatics Center	Seasonal Employees Wages	\$ 58,425	\$ 54,046
100	45124	121	General Fund	Aquatics Center	PERA contributions	\$ -	\$ 477
100	45124	122	General Fund	Aquatics Center	FICA contributions	\$ 4,004	\$ 3,745

100	45124	125	General Fund	Aquatics Center	Medicare contributions	\$ 936	\$ 876
100	45124	131	General Fund	Aquatics Center	Health Insurance	\$ -	\$ 1,771
100	45124	133	General Fund	Aquatics Center	Life & Disability Insurance	\$ -	\$ 35
100	45124	161	General Fund	Aquatics Center	Training	\$ 1,300	\$ 1,300
100	45124	200	General Fund	Aquatics Center	Office Supplies	\$ 200	\$ 200
100	45124	210	General Fund	Aquatics Center	Operating Supplies	\$ 17,000	\$ 20,000
100	45124	220	General Fund	Aquatics Center	Repair & Maintenance Supplies	\$ 27,500	\$ 27,500
100	45124	240	General Fund	Aquatics Center	Small Tools and Minor Equipment	\$ 500	\$ 200
100	45124	260	General Fund	Aquatics Center	Concession	\$ -	\$ 10,000
100	45124	307	General Fund	Aquatics Center	Management Fees	\$ -	\$ 1,500
100	45124	310	General Fund	Aquatics Center	IT Services & Software	\$ -	\$ 500
100	45124	321	General Fund	Aquatics Center	Telephone and Internet	\$ 500	\$ 500
100	45124	340	General Fund	Aquatics Center	Advertising	\$ 500	\$ 750
100	45124	380	General Fund	Aquatics Center	Utility Services	\$ 7,383	\$ 12,000
100	45124	401	General Fund	Aquatics Center	Building Repair & Maintenance	\$ -	\$ 700
100	45124	405	General Fund	Aquatics Center	Other Repair and Maintenance	\$ 4,000	\$ 8,500
100	46520	101	General Fund	Economic Development	Full-time Employee Wages	\$ -	\$ 44,504
100	46520	121	General Fund	Economic Development	PERA contributions	\$ -	\$ 3,338
100	46520	122	General Fund	Economic Development	FICA contributions	\$ -	\$ 2,759
100	46520	125	General Fund	Economic Development	Medicare contributions	\$ -	\$ 645
100	46520	131	General Fund	Economic Development	Health Insurance	\$ -	\$ 12,398
100	46520	133	General Fund	Economic Development	Life & Disability Insurance	\$ -	\$ 247
100	46520	311	General Fund	Economic Development	EDA Consulting Fees	\$ 8,000	\$ 48,000
202	46520	307	CDBG Fund	Economic Development	Management Fees	\$ 35,000	\$ 50,000
202	46520	437	CDBG Fund	Economic Development	Loans	\$ 73,000	\$ 11,111
202	46520	438	CDBG Fund	Economic Development	Grants	\$ 315,000	\$ 48,846
654	46330	439	Public Housing Fund	O'Brien Court	Property Tax	\$ -	\$ 1,250
654	46331	101	Public Housing Fund	Orchard Lane	Full-time Employee Wages	\$ -	\$ 3,283
654	46331	121	Public Housing Fund	Orchard Lane	PERA contributions	\$ -	\$ 246
654	46331	122	Public Housing Fund	Orchard Lane	FICA contributions	\$ -	\$ 204
654	46331	125	Public Housing Fund	Orchard Lane	Medicare contributions	\$ -	\$ 48
654	46331	131	Public Housing	Orchard Lane	Health Insurance	\$ -	\$ 1,328

			Fund				
654	46331	133	Public Housing Fund	Orchard Lane	Life & Disability Insurance	\$ -	\$ 19
654	46331	220	Public Housing Fund	Orchard Lane	Repair & Maintenance Supplies	\$ 4,163	\$ 1,500
654	46331	307	Public Housing Fund	Orchard Lane	Management Fees	\$ 14,612	\$ 3,000
654	46331	340	Public Housing Fund	Orchard Lane	Advertising	\$ 500	\$ 500
654	46331	380	Public Housing Fund	Orchard Lane	Utility Services	\$ -	\$ 2,000
654	46331	401	Public Housing Fund	Orchard Lane	Building Repair & Maintenance	\$ 3,596	\$ 7,500
654	46331	405	Public Housing Fund	Orchard Lane	Other Repair and Maintenance	\$ -	\$ 1,800
654	46331	410	Public Housing Fund	Orchard Lane	Rental Charges	\$ 1,200	\$ 800
654	46520	101	Public Housing Fund	Economic Development	Full-time Employee Wages	\$ -	\$ 6,358
654	46520	122	Public Housing Fund	Economic Development	FICA contributions	\$ -	\$ 394
654	46520	125	Public Housing Fund	Economic Development	Medicare contributions	\$ -	\$ 92
654	46520	121	Public Housing Fund	Economic Development	PERA contributions	\$ -	\$ 477
654	46520	131	Public Housing Fund	Economic Development	Health Insurance	\$ -	\$ 1,771
654	46520	133	Public Housing Fund	Economic Development	Life & Disability Insurance	\$ -	\$ 35
654	47110	520	Public Housing Fund	Bond Principal	Buildings and Structures	\$ 35,000	\$ 30,000
654	47210	520	Public Housing Fund	Interest- Bonds	Buildings and Structures	\$ 36,950	\$ 36,150
654	47500	520	Public Housing Fund	Fiscal Agent's Fee	Buildings and Structures	\$ 500	\$ 500
655	46520	101	EDA Fund	Economic Development	Full-time Employees - Regular	\$ 61,721	\$ -
655	46520	121	EDA Fund	Economic Development	PERA contributions	\$ 4,629	\$ -
655	46520	122	EDA Fund	Economic Development	FICA contributions	\$ 3,827	\$ -
655	46520	125	EDA Fund	Economic Development	Medicare contributions	\$ 895	\$ -
655	46520	131	EDA Fund	Economic Development	Health Insurance	\$ 14,661	\$ -
655	46520	133	EDA Fund	Economic Development	Life & Disability Insurance	\$ 247	\$ -
655	46520	161	EDA Fund	Economic Development	Training	\$ -	\$ 500
655	46520	200	EDA Fund	Economic Development	Office Supplies	\$ 100	\$ 100
655	46520	304	EDA Fund	Economic Development	Legal	\$ 2,000	\$ 2,000
655	46520	307	EDA Fund	Economic Development	Management Fees	\$ -	\$ 75

655	46520	321	EDA Fund	Economic Development	Telephone and Internet	\$ 800	\$ -
655	46520	340	EDA Fund	Economic Development	Advertising	\$ 1,500	\$ 1,500
655	46520	433	EDA Fund	Economic Development	Dues and Subscriptions	\$ 250	\$ 250
655	46520	437	EDA Fund	Economic Development	Loans	\$ 24,000	\$ 24,000
655	46520	438	EDA Fund	Economic Development	Grants	\$ 10,000	\$ 30,000
655	46520	439	EDA Fund	Economic Development	Property Tax	\$ -	\$ 1,760
655	46520	490	EDA Fund	Economic Development	Donations to Civic Organizations	\$ 500	\$ -
Total Expenditures						\$ 788,096	\$ 566,652

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 2022 include:

- Increase programming for children and adults
- Increase circulation
- Explore grants for needed items such as new computers
- Promote basement meeting room

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	45501	101	General Fund	Library Administration	Full-time Employees - Regular	\$ 42,162	\$ 43,220
100	45501	103	General Fund	Library Administration	Part-time Employees Wages	\$ 19,964	\$ 25,737
100	45501	121	General Fund	Library Administration	PERA contributions	\$ 4,659	\$ 3,524
100	45501	122	General Fund	Library Administration	FICA contributions	\$ 3,852	\$ 4,275
100	45501	125	General Fund	Library Administration	Medicare contributions	\$ 901	\$ 1,000
100	45501	131	General Fund	Library Administration	Health Insurance	\$ 17,712	\$ 14,170
100	45501	132	General Fund	Library Administration	Dental Insurance	\$ 402	\$ 348
100	45501	133	General Fund	Library Administration	Life & Disability Insurance	\$ 155	\$ 124
100	45501	200	General Fund	Library Administration	Office Supplies	\$ 1,000	\$ 1,500
100	45501	210	General Fund	Library Administration	Operating Supplies	\$ 1,700	\$ 1,700
100	45501	220	General Fund	Library Administration	Repair & Maintenance Supplies	\$ -	\$ 500
100	45501	307	General Fund	Library Administration	Management Fees	\$ 5,700	\$ 8,500
100	45501	310	General Fund	Library Administration	IT Services & Software	\$ -	\$ 250
100	45501	321	General Fund	Library Administration	Telephone and Internet	\$ 2,650	\$ 2,500
100	45501	340	General Fund	Library Administration	Advertising	\$ 1,000	\$ 1,000
100	45501	380	General Fund	Library Administration	Utility Services	\$ 5,613	\$ 4,500
100	45501	401	General Fund	Library Administration	Building Repair & Maintenance	\$ 2,900	\$ 2,000
100	45501	433	General Fund	Library Administration	Dues and Subscriptions	\$ -	\$ 1,000
100	45501	490	General Fund	Library	Donations to Civic	\$ 500	\$ -

				Administration	Organizations		
400	45501	590	Capital Projects	Library Administration	Books	\$ 7,000	\$ 7,250
Total Expenditures						\$ 117,871	\$ 123,098

Boxcar Liquors

Boxcar Liquors plans to increase sales by doing more events and promotions throughout the year, such as Aloha Night. We plan to continue to work on the cosmetics of the store, especially the signage for the front top of the building.

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
609	49750	251	Liquor Store	Merchandise Purchases	Liquor	\$ 154,021	\$ 170,000
609	49750	252	Liquor Store	Merchandise Purchases	Beer	\$ 331,962	\$ 360,000
609	49750	253	Liquor Store	Merchandise Purchases	Wine	\$ 40,942	\$ 35,000
609	49750	254	Liquor Store	Merchandise Purchases	Soft Drink and Mix	\$ 15,972	\$ 4,000
609	49750	255	Liquor Store	Merchandise Purchases	Other LS supplies for resale	\$ -	\$ 700
609	49750	256	Liquor Store	Merchandise Purchases	Tobacco	\$ -	\$ 5,700
609	49750	257	Liquor Store	Merchandise Purchases	Ice	\$ -	\$ 4,000
609	49750	258	Liquor Store	Merchandise Purchases	Taxes Remitted	\$ 74,763	\$ 55,000
609	49751	101	Liquor Store	Administration	Full-time Employees - Regular	\$ 62,233	\$ 63,715
609	49751	103	Liquor Store	Administration	Part-time Employees Wages	\$ 41,627	\$ 37,828
609	49751	121	Liquor Store	Administration	PERA contributions	\$ 7,789	\$ 4,779
609	49751	122	Liquor Store	Administration	FICA contributions	\$ 6,439	\$ 6,296
609	49751	125	Liquor Store	Administration	Medicare contributions	\$ 1,506	\$ 1,472
609	49751	131	Liquor Store	Administration	Health Insurance	\$ 11,073	\$ 11,153
609	49751	132	Liquor Store	Administration	Dental Insurance	\$ 40	\$ 65
609	49751	133	Liquor Store	Administration	Life & Disability Insurance	\$ 308	\$ 311
609	49751	151	Liquor Store	Administration	Workers Comp Insurance	\$ 875	\$ 1,067
609	49751	160	Liquor Store	Administration	Employee Liability Insurance	\$ 760	\$ 783
609	49751	161	Liquor Store	Administration	Training	\$ 500	\$ 800
609	49751	200	Liquor Store	Administration	Office Supplies	\$ 500	\$ 1,000
609	49751	210	Liquor Store	Administration	Operating Supplies	\$ -	\$ 500
609	49751	240	Liquor Store	Administration	Small Tools and Minor Equipment	\$ 500	\$ 500
609	49751	301	Liquor Store	Administration	Auditing and Accounting	\$ 1,000	\$ -

609	49751	307	Liquor Store	Administration	Management Fees	\$ -	\$ 9,000
609	49751	310	Liquor Store	Administration	IT Services & Software	\$ 9,004	\$ 7,593
609	49751	321	Liquor Store	Administration	Telephone and Internet	\$ 1,500	\$ 1,000
609	49751	322	Liquor Store	Administration	Postage	\$ 100	\$ 100
609	49751	340	Liquor Store	Administration	Advertising	\$ 2,000	\$ 2,500
609	49751	360	Liquor Store	Administration	Insurance	\$ 3,442	\$ 5,500
609	49751	380	Liquor Store	Administration	Utility Services	\$ 11,500	\$ -
609	49751	490	Liquor Store	Administration	Donations to Civic Organizations	\$ 500	\$ 500
609	49754	220	Liquor Store	Buildings & Maintenance	Repair & Maintenance Supplies	\$ 500	\$ 500
609	49754	380	Liquor Store	Buildings & Maintenance	Utility Services	\$ -	\$ 10,000
609	49754	401	Liquor Store	Buildings & Maintenance	Building Repair & Maintenance	\$ 3,000	\$ 3,000
609	49754	405	Liquor Store	Buildings & Maintenance	Other Repair and Maintenance	\$ 14,300	\$ 1,000
609	49754	520	Liquor Store	Buildings & Maintenance	Buildings and Structures	\$ -	\$ -
Total Expenditures						\$ 798,657	\$ 805,362

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. The Police Department will be purchasing a new squad car in 2022.

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	42100	101	General Fund	Police	Full-time Employees - Regular	\$ 209,652	\$ 211,992
100	42100	102	General Fund	Police	Full-time Employees - Overtime	\$ 12,300	\$ 10,000
100	42100	103	General Fund	Police	Part-time Employees Wages	\$ 28,168	\$ 22,962
100	42100	107	General Fund	Police	Standby Wages	\$ 5,330	\$ 5,330
100	42100	121	General Fund	Police	PERA contributions	\$ 45,127	\$ 39,245
100	42100	122	General Fund	Police	FICA contributions	\$ 1,389	\$ 1,424
100	42100	125	General Fund	Police	Medicare contributions	\$ 3,884	\$ 3,407
100	42100	131	General Fund	Police	Health Insurance	\$ 53,613	\$ 60,912
100	42100	132	General Fund	Police	Dental Insurance	\$ 804	\$ 870
100	42100	133	General Fund	Police	Life & Disability Insurance	\$ 626	\$ 918
100	42100	161	General Fund	Police	Training	\$ 2,000	\$ 1,800
100	42100	200	General Fund	Police	Office Supplies	\$ 1,500	\$ 2,000
100	42100	210	General Fund	Police	Operating Supplies	\$ 9,000	\$ 9,000
100	42100	220	General Fund	Police	Repair & Maintenance Supplies	\$ 2,000	\$ 1,500
100	42100	240	General Fund	Police	Small Tools and Minor Equipment	\$ 7,000	\$ 5,000
100	42100	307	General Fund	Police	Management Fees	\$ -	\$ 250
100	42100	320	General Fund	Police	Postage	\$ -	\$ 250
100	42100	321	General Fund	Police	Telephone and Internet	\$ 6,300	\$ 5,200
100	42100	331	General Fund	Police	Travel Expense	\$ 2,000	\$ 1,500
100	42100	340	General Fund	Police	Advertising	\$ 500	\$ 500
100	42100	404	General Fund	Police	Machinery and Equipment	\$ 3,000	\$ 2,000
100	42100	405	General Fund	Police	Other Repair and Maintenance	\$ 3,500	\$ 3,000
100	42100	433	General Fund	Police	Dues and Subscriptions	\$ 500	\$ 600
100	42100	490	General Fund	Police	Donations to Civic Organizations	\$ 500	\$ -
100	42500	220	General Fund	Civil Defense	Repair & Maintenance Supplies	\$ -	\$ 500
100	42500	380	General Fund	Civil Defense	Utility Services	\$ -	\$ 160
100	42500	405	General Fund	Civil Defense	Other Repair and Maintenance	\$ 500	\$ -

100	42700	210	General Fund	Animal Control	Operating Supplies	\$ 1,500	\$ 500
100	42800	210	General Fund	Code Enforcement	Operating Supplies	\$ 1,500	\$ 500
100	42800	310	General Fund	Code Enforcement	IT Services & Software	\$ -	\$ 925
100	42800	331	General Fund	Code Enforcement	Travel Expense	\$ -	\$ 100
400	42100	550	Capital Projects	Police	Motor Vehicles	\$ -	\$ 70,000
Total Expenditures						\$ 402,193	\$ 462,345

Fire

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	42200	103	General Fund	Fire	Part-time Employees Wages	\$ 69,946	\$ 57,695
100	42200	122	General Fund	Fire	FICA contributions	\$ 4,337	\$ 3,577
100	42200	124	General Fund	Fire	Fire Pension Contributions	\$ 27,100	\$ 27,100
100	42200	125	General Fund	Fire	Medicare contributions	\$ 1,014	\$ 837
100	42200	152	General Fund	Fire	Workers Comp Payments	\$ -	\$ -
100	42200	161	General Fund	Fire	Training	\$ 7,500	\$ 11,000
100	42200	200	General Fund	Fire	Office Supplies	\$ 400	\$ 750
100	42200	210	General Fund	Fire	Operating Supplies	\$ 6,000	\$ 8,000
100	42200	220	General Fund	Fire	Repair & Maintenance Supplies	\$ 12,000	\$ 9,000
100	42200	240	General Fund	Fire	Small Tools and Minor Equipment	\$ 3,000	\$ 3,000
100	42200	301	General Fund	Fire	Auditing and Accounting	\$ -	\$ 7,500
100	42200	306	General Fund	Fire	Personnel Testing and Recruitment	\$ -	\$ -
100	42200	307	General Fund	Fire	Management Fees	\$ -	\$ 250
100	42200	321	General Fund	Fire	Telephone and Internet	\$ 1,500	\$ 1,300
100	42200	322	General Fund	Fire	Postage	\$ -	\$ -
100	42200	331	General Fund	Fire	Travel Expense	\$ 1,000	\$ 1,500
100	42200	340	General Fund	Fire	Advertising	\$ 500	\$ 500
100	42200	380	General Fund	Fire	Utility Services	\$ 13,890	\$ 12,000
100	42200	401	General Fund	Fire	Building Repair & Maintenance	\$ 5,000	\$ 5,000
100	42200	404	General Fund	Fire	Machinery and Equipment	\$ 3,000	\$ 5,000
100	42200	410	General Fund	Fire	Rental Charges	\$ -	\$ -
100	42200	433	General Fund	Fire	Dues and Subscriptions	\$ 2,863	\$ 2,000
100	42200	490	General Fund	Fire	Donations to Civic Organizations	\$ 500	\$ -
400	42200	550	Capital Projects	Fire	Motor Vehicles	\$ -	\$ -
400	42200	580	Capital Projects	Fire	Other Equipment	\$ 15,000	\$ 29,000
Total Expenditures						\$ 174,550	\$ 185,009

Public Works

In 2022 public works will be continuing the 2-year Phase 3A-2 Infrastructure Improvement Project west of 4th Street, Center Street reconstruction in partnership with Lyon County, and Pond Decommissioning Project to close out the New Stabilization Pond Project. The proposed budget also includes a continued street maintenance project, in a smaller scale compared to 2021, to continue improving overall road conditions throughout Tracy. The Building Department will continue to enforce Property Maintenance Code to improve the aesthetics of the structures in town to hopefully increase property values as the program continues through subsequent years. We will continue improving conditions of parks, trails and respective buildings for safer play areas and more aesthetic public grounds to attract businesses and residents to our city.

Fund	Account	Object	Fund Name	Account Name	Object Name	2021 Budget	2022 Budget
100	42400	101	General Fund	Building Inspection	Full-time Employees - Regular	\$ -	\$ 32,420
100	42400	121	General Fund	Building Inspection	PERA contributions	\$ -	\$ 2,432
100	42400	122	General Fund	Building Inspection	FICA contributions	\$ -	\$ 2,010
100	42400	125	General Fund	Building Inspection	Medicare contributions	\$ -	\$ 470
100	42400	131	General Fund	Building Inspection	Health Insurance	\$ -	\$ 3,542
100	42400	132	General Fund	Building Inspection	Dental Insurance	\$ -	\$ 260
100	42400	133	General Fund	Building Inspection	Life & Disability Insurance	\$ -	\$ 71
100	42400	161	General Fund	Building Inspection	Training	\$ -	\$ 1,000
100	42400	210	General Fund	Building Inspection	Operating Supplies	\$ 1,800	\$ 500
100	42400	321	General Fund	Building Inspection	Telephone and Internet	\$ 2,000	\$ 500
100	42400	433	General Fund	Building Inspection	Dues and Subscriptions	\$ 250	\$ 250
100	43000	101	General Fund	Public Works	Full-time Employees - Regular	\$ 247,159	\$ 222,538
100	43000	102	General Fund	Public Works	Full-time Employees - Overtime	\$ 7,585	\$ 7,500
100	43000	106	General Fund	Public Works	Seasonal Employees Wages	\$ 31,200	\$ 17,104
100	43000	107	General Fund	Public Works	Standby Wages	\$ 10,763	\$ -
100	43000	121	General Fund	Public Works	PERA contributions	\$ 19,913	\$ 16,690
100	43000	122	General Fund	Public Works	FICA contributions	\$ 17,903	\$ 14,858
100	43000	125	General Fund	Public Works	Medicare contributions	\$ 4,187	\$ 3,475
100	43000	131	General Fund	Public Works	Health Insurance	\$ 69,001	\$ 60,074
100	43000	132	General Fund	Public Works	Dental Insurance	\$ 1,756	\$ 1,737
100	43000	133	General Fund	Public Works	Life & Disability Insurance	\$ 840	\$ 858
100	43000	161	General Fund	Public Works	Training	\$ 1,000	\$ 100
100	43000	200	General Fund	Public Works	Office Supplies	\$ 2,000	\$ 1,500
100	43000	210	General Fund	Public Works	Operating Supplies	\$ 20,000	\$ 25,000
100	43000	220	General Fund	Public Works	Repair & Maintenance Supplies	\$ 7,500	\$ 34,500

100	43000	240	General Fund	Public Works	Small Tools and Minor Equipment	\$ 2,500	\$ 2,000
100	43000	321	General Fund	Public Works	Telephone and Internet	\$ 7,400	\$ 7,400
100	43000	331	General Fund	Public Works	Travel Expense	\$ 1,000	\$ 100
100	43000	340	General Fund	Public Works	Advertising	\$ 500	\$ 500
100	43000	380	General Fund	Public Works	Utility Services	\$ 7,100	\$ 4,500
100	43000	401	General Fund	Public Works	Building Repair & Maintenance	\$ 1,000	\$ 1,500
100	43000	433	General Fund	Public Works	Dues and Subscriptions	\$ 500	\$ -
100	43000	490	General Fund	Public Works	Donations to Civic Organizatio	\$ 500	\$ -
100	43100	220	General Fund	Highways, Streets, & Roadways	Repair & Maintenance Supplies	\$ 45,340	\$ 8,000
100	43100	404	General Fund	Highways, Streets, & Roadways	Machinery and Equipment	\$ 5,000	\$ 7,000
100	43100	405	General Fund	Highways, Streets, & Roadways	Other Repair and Maintenance	\$ 351,677	\$ 88,000
100	43124	220	General Fund	Sidewalks & Crosswalks	Repair & Maintenance Supplies	\$ -	\$ 500
100	43125	220	General Fund	Ice & Snow Removal	Repair & Maintenance Supplies	\$ 5,000	\$ 7,500
100	43125	312	General Fund	Ice & Snow Removal	Snow Removal	\$ 9,000	\$ 9,000
100	43160	380	General Fund	Street Lighting	Utility Services	\$ 23,318	\$ 28,000
100	43160	405	General Fund	Street Lighting	Other Repair and Maintenance	\$ 1,500	\$ 1,000
100	43170	210	General Fund	Street Cleaning	Operating Supplies	\$ 2,000	\$ 1,000
100	43170	220	General Fund	Street Cleaning	Repair & Maintenance Supplies	\$ 2,328	\$ 4,500
100	43260	220	General Fund	Weed Control	Repair & Maintenance Supplies	\$ 1,000	\$ 500
100	43270	220	General Fund	Pest Control	Repair & Maintenance Supplies	\$ 1,000	\$ 500
100	45183	220	General Fund	Camping Areas	Repair & Maintenance Supplies	\$ 500	\$ 500
100	45183	240	General Fund	Camping Areas	Small Tools and Minor Equipment	\$ 500	\$ 500
100	45183	258	General Fund	Camping Areas	Taxes Remitted	\$ -	\$ 160
100	45183	380	General Fund	Camping Areas	Utility Services	\$ -	\$ 550
100	45183	401	General Fund	Camping Areas	Building Repair & Maintenance	\$ 1,000	\$ 1,000
100	45202	220	General Fund	Park Areas	Repair & Maintenance Supplies	\$ 5,367	\$ 4,800
100	45202	240	General Fund	Park Areas	Small Tools and Minor Equipment	\$ 1,000	\$ 1,000
100	45202	380	General Fund	Park Areas	Utility Services	\$ -	\$ 600
100	45202	401	General Fund	Park Areas	Building Repair & Maintenance	\$ 1,000	\$ 1,000
100	45202	405	General Fund	Park Areas	Other Repair and Maintenance	\$ -	\$ 2,500
400	43100	540	Capital Projects	Highways, Streets, & Roadways	Heavy Machinery	\$ -	\$ 140,000

400	43125	530	Capital Projects	Ice & Snow Removal	Improvements other than Buildings	\$ 17,000	\$ -
400	45202	530	Capital Projects	Park Areas	Improvements other than Buildings	\$ 20,000	\$ 40,000
601	47110	530	Water Utility	Bond Principal	Improvements other than Buildings	\$ 119,250	\$ 86,100
601	47210	530	Water Utility	Interest- Bonds	Improvements other than Buildings	\$ 87,196	\$ 55,736
601	47500	530	Water Utility	Fiscal Agent's Fee	Improvements other than Buildings	\$ 500	\$ 625
601	49400	220	Water Utility	Source of Supply	Repair & Maintenance Supplies	\$ -	\$ 250
601	49420	210	Water Utility	Purification	Operating Supplies	\$ 28,000	\$ 28,000
601	49420	220	Water Utility	Purification	Repair & Maintenance Supplies	\$ 5,000	\$ 5,000
601	49420	240	Water Utility	Purification	Small Tools and Minor Equipment	\$ 1,000	\$ 500
601	49420	405	Water Utility	Purification	Other Repair and Maintenance	\$ 1,835	\$ 1,800
601	49430	210	Water Utility	Distribution	Operating Supplies	\$ 3,700	\$ -
601	49430	220	Water Utility	Distribution	Repair & Maintenance Supplies	\$ 30,000	\$ 12,000
601	49430	240	Water Utility	Distribution	Small Tools and Minor Equipment	\$ 1,000	\$ 2,500
601	49430	405	Water Utility	Distribution	Other Repair and Maintenance	\$ 1,835	\$ 15,000
601	49430	530	Water Utility	Distribution	Improvements other than Buildings	\$ -	\$ 130,000
601	49440	101	Water Utility	Administration	Full-time Employees - Regular	\$ 181,811	\$ 173,425
601	49440	102	Water Utility	Administration	Full-time Employees - Overtime	\$ -	\$ 5,500
601	49440	107	Water Utility	Administration	Standby Wages	\$ -	\$ 6,000
601	49440	121	Water Utility	Administration	PERA contributions	\$ 13,636	\$ 13,007
601	49440	122	Water Utility	Administration	FICA contributions	\$ 11,272	\$ 10,752
601	49440	125	Water Utility	Administration	Medicare contributions	\$ 2,636	\$ 2,515
601	49440	131	Water Utility	Administration	Health Insurance	\$ 49,760	\$ 47,709
601	49440	132	Water Utility	Administration	Dental Insurance	\$ 1,690	\$ 1,760
601	49440	133	Water Utility	Administration	Life & Disability Insurance	\$ 505	\$ 549
601	49440	151	Water Utility	Administration	Workers Comp Insurance	\$ 1,996	\$ 2,434
601	49440	160	Water Utility	Administration	Employee Liability Insurance	\$ 1,180	\$ 1,215
601	49440	200	Water Utility	Administration	Office Supplies	\$ 700	\$ 100
601	49440	210	Water Utility	Administration	Operating Supplies	\$ 8,500	\$ 6,500
601	49440	220	Water Utility	Administration	Repair & Maintenance Supplies	\$ 2,000	\$ 2,000
601	49440	258	Water Utility	Administration	Taxes Remitted	\$ -	\$ 5,000
601	49440	307	Water Utility	Administration	Management Fees	\$ -	\$ 10,000
601	49440	310	Water Utility	Administration	IT Services & Software	\$ 15,004	\$ 10,101
601	49440	321	Water Utility	Administration	Telephone and Internet	\$ -	\$ 1,200

601	49440	322	Water Utility	Administration	Postage	\$ 1,500	\$ 1,500
601	49440	331	Water Utility	Administration	Travel Expense	\$ 1,000	\$ 500
601	49440	340	Water Utility	Administration	Advertising	\$ 500	\$ 1,500
601	49440	360	Water Utility	Administration	Insurance	\$ 2,294	\$ 3,600
601	49440	380	Water Utility	Administration	Utility Services	\$ 45,941	\$ 42,500
601	49440	404	Water Utility	Administration	Machinery and Equipment	\$ 2,000	\$ 2,000
601	49440	405	Water Utility	Administration	Other Repair and Maintenance	\$ 25,000	\$ -
601	49440	433	Water Utility	Administration	Dues and Subscriptions	\$ 500	\$ 300
601	49440	530	Water Utility	Administration	Improvements other than Buildings	\$ 1,558,367	\$ 1,559,690
602	47110	530	Sewer Utility	Bond Principal	Improvements other than Buildings	\$ 221,100	\$ 209,050
602	47210	530	Sewer Utility	Interest- Bonds	Improvements other than Buildings	\$ 251,529	\$ 219,876
602	47500	530	Sewer Utility	Fiscal Agent's Fee	Improvements other than Buildings	\$ 500	\$ 1,200
602	49450	210	Sewer Utility	Sanitary Sewer Maintenance	Operating Supplies	\$ 3,300	\$ 3,300
602	49450	220	Sewer Utility	Sanitary Sewer Maintenance	Repair & Maintenance Supplies	\$ -	\$ 3,500
602	49450	240	Sewer Utility	Sanitary Sewer Maintenance	Small Tools and Minor Equipment	\$ 2,000	\$ 2,000
602	49450	405	Sewer Utility	Sanitary Sewer Maintenance	Other Repair and Maintenance	\$ 3,000	\$ 3,000
602	49480	210	Sewer Utility	Sewage Treatment	Operating Supplies	\$ 3,300	\$ 500
602	49480	220	Sewer Utility	Sewage Treatment	Repair & Maintenance Supplies	\$ 5,500	\$ 5,000
602	49480	240	Sewer Utility	Sewage Treatment	Small Tools and Minor Equipment	\$ 2,000	\$ 2,000
602	49480	405	Sewer Utility	Sewage Treatment	Other Repair and Maintenance	\$ 3,000	\$ 3,000
602	49490	101	Sewer Utility	Administration	Full-time Employees - Regular	\$ 45,913	\$ 47,479
602	49490	102	Sewer Utility	Administration	Full-time Employees - Overtime	\$ -	\$ 1,500
602	49490	121	Sewer Utility	Administration	PERA contributions	\$ 3,443	\$ 3,561
602	49490	122	Sewer Utility	Administration	FICA contributions	\$ 2,847	\$ 2,944
602	49490	125	Sewer Utility	Administration	Medicare contributions	\$ 666	\$ 688
602	49490	131	Sewer Utility	Administration	Health Insurance	\$ 12,573	\$ 12,568
602	49490	132	Sewer Utility	Administration	Dental Insurance	\$ 423	\$ 473
602	49490	133	Sewer Utility	Administration	Life & Disability Insurance	\$ 128	\$ 147
602	49490	151	Sewer Utility	Administration	Workers Comp Insurance	\$ 1,295	\$ 1,580
602	49490	160	Sewer Utility	Administration	Employee Liability Insurance	\$ 1,180	\$ 1,215
602	49490	307	Sewer Utility	Administration	Management Fees	\$ -	\$ 5,000
602	49490	310	Sewer Utility	Administration	IT Services & Software	\$ 8,644	\$ 9,202
602	49490	322	Sewer Utility	Administration	Postage	\$ 500	\$ 1,200
602	49490	331	Sewer Utility	Administration	Travel Expense	\$ 1,000	\$ 500

602	49490	340	Sewer Utility	Administration	Advertising	\$ 500	\$ 250
602	49490	360	Sewer Utility	Administration	Insurance	\$ 2,294	\$ 3,500
602	49490	380	Sewer Utility	Administration	Utility Services	\$ 1,715	\$ 1,800
602	49490	404	Sewer Utility	Administration	Machinery and Equipment	\$ 2,000	\$ 2,000
602	49490	433	Sewer Utility	Administration	Dues and Subscriptions	\$ 500	\$ 250
602	49490	530	Sewer Utility	Administration	Improvements other than Buildings	\$ 850,267	\$ 2,858,595
603	49500	307	Solid Waste Utility	Refuse Collections	Management Fees	\$ 120,000	\$ 110,000
603	49510	210	Solid Waste Utility	Refuse Disposal	Operating Supplies	\$ -	\$ -
603	49510	307	Solid Waste Utility	Refuse Disposal	Management Fees	\$ -	\$ -
603	49510	340	Solid Waste Utility	Refuse Disposal	Advertising	\$ -	\$ -
603	49510	410	Solid Waste Utility	Refuse Disposal	Rental Charges	\$ -	\$ -
603	49520	258	Solid Waste Utility	Administration	Taxes Remitted	\$ 4,992	\$ 11,500
603	49520	307	Solid Waste Utility	Administration	Management Fees	\$ -	\$ 500
603	49520	322	Solid Waste Utility	Administration	Postage	\$ -	\$ -
603	49520	322	Solid Waste Utility	Administration	Postage	\$ -	\$ -
612	49810	210	Airport	Facilities	Operating Supplies	\$ 18,000	\$ 18,000
612	49810	220	Airport	Facilities	Repair & Maintenance Supplies	\$ 1,000	\$ 5,250
612	49810	240	Airport	Facilities	Small Tools and Minor Equipment	\$ 500	\$ 500
612	49810	303	Airport	Facilities	Engineering	\$ 69,000	\$ 45,000
612	49810	380	Airport	Facilities	Utility Services	\$ 1,000	\$ 3,840
612	49810	401	Airport	Facilities	Building Repair & Maintenance	\$ 1,000	\$ 750
612	49810	404	Airport	Facilities	Machinery and Equipment	\$ -	\$ 1,000
612	49810	405	Airport	Facilities	Other Repair and Maintenance	\$ 139,968	\$ 141,814
612	49810	520	Airport	Facilities	Buildings and Structures	\$ 111,000	\$ 80,000
612	49815	101	Airport	Administration	Full-time Employees - Regular	\$ 2,664	\$ 2,641
612	49815	106	Airport	Administration	Seasonal Employees Wages	\$ 172	\$ 219
612	49815	121	Airport	Administration	PERA contributions	\$ 187	\$ 198
612	49815	122	Airport	Administration	FICA contributions	\$ 165	\$ 177
612	49815	125	Airport	Administration	Medicare contributions	\$ 39	\$ 41
612	49815	131	Airport	Administration	Health Insurance	\$ 586	\$ 793
612	49815	132	Airport	Administration	Dental Insurance	\$ 4	\$ 4
612	49815	133	Airport	Administration	Life & Disability Insurance	\$ 11	\$ 13
612	49815	151	Airport	Administration	Workers Comp Insurance	\$ 2,066	\$ 2,519

612	49815	160	Airport	Administration	Employee Liability Insurance	\$ 1,769	\$ 1,822
612	49815	307	Airport	Administration	Management Fees	\$ -	\$ 50
612	49815	360	Airport	Administration	Insurance	\$ 3,442	\$ 5,500
612	49815	439	Airport	Administration	Property Tax	\$ -	\$ 30,535
657	49010	101	Cemetery Fund	Cemetery Operations	Full-time Employee Wages	\$ -	\$ 9,607
657	49010	106	Cemetery Fund	Cemetery Operations	Seasonal Employees Wages	\$ -	\$ 6,396
657	49010	121	Cemetery Fund	Cemetery Operations	PERA contributions	\$ -	\$ 721
657	49010	122	Cemetery Fund	Cemetery Operations	FICA contributions	\$ -	\$ 992
657	49010	125	Cemetery Fund	Cemetery Operations	Medicare contributions	\$ -	\$ 232
657	49010	131	Cemetery Fund	Cemetery Operations	Health Insurance	\$ -	\$ 3,542
657	49010	133	Cemetery Fund	Cemetery Operations	Life & Disability Insurance	\$ -	\$ 40
657	49010	210	Cemetery Fund	Cemetery Operations	Operating Supplies	\$ 2,500	\$ 2,500
657	49010	220	Cemetery Fund	Cemetery Operations	Repair & Maintenance Supplies	\$ 2,500	\$ 2,500
658	43150	220	Storm Sewer Fund	Storm Drainage	Repair & Maintenance Supplies	\$ 5,000	\$ 2,000
658	43150	307	Storm Sewer Fund	Storm Drainage	Management Fees	\$ -	\$ 150
658	43150	530	Storm Sewer Fund	Storm Drainage	Improvements other than Buildings	\$ 325,343	\$ 596,794
658	47110	530	Storm Sewer Fund	Bond Principal	Improvements other than Buildings	\$ 27,710	\$ 7,650
658	47210	530	Storm Sewer Fund	Interest- Bonds	Improvements other than Buildings	\$ 68,954	\$ 26,352
658	47500	530	Storm Sewer Fund	Fiscal Agent's Fee	Improvements other than Buildings	\$ 500	\$ 200
Total Expenditures						\$ 5,507,184	\$ 7,591,587

Fund Transfers

Five fund transfers are expected in 2022, all of which are transfers to the general fund. These include profits from the deputy registrar fund and the liquor store, direct costs of service from the solid waste and public housing funds, and a transfer for street maintenance projects from the sewer fund.

Description	Line Item From	Line Item To	Amount
Profits from Deputy Registrar	651-41430-720	100-39202	\$ 65,950
Profits from Liquor Store	609-49751-720	100-39202	\$ 97,465
Overhead from Solid Waste	603-49520-720	100-39202	\$ 47,465
Street Maintenance	602-49490-720	100-39202	\$ 88,500
Snow Removal at Orchard Lane	654-46331-720	100-39202	\$ 11,500

- Includes general fund, general obligation debt service funds, capital projects fund, and Phase III capital fund.
- Projected net combined fund balance decrease of \$2,042,700 due to capital projects, primarily due to the Phase III infrastructure project.
- Projected use of fund balance from capital fund of \$136,569 which includes existing fund balance plus carryover fund balance from central park improvements.
- Includes debt service payments for the 2014 GO bond, 2015 GO refunding bond, 2016B GO refunding bond, 2016D GO bond, and 2019E GO bond.
- Includes transfers from the sewer fund for street maintenance and transfers for profits from the deputy registrar and Boxcar Liquors.

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

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
General Taxes	\$ 1,289,082	\$ 1,320,633	\$ 1,390,862	7.90%
Licenses and Permits	\$ 18,420	\$ 18,660	\$ 18,700	1.52%
Intergovernmental Revenue	\$ 1,052,714	\$ 1,077,640	\$ 1,197,194	13.72%
Charges for Services	\$ 180,796	\$ 163,939	\$ 178,370	-1.34%
Fines and Forfeits	\$ 8,043	\$ 5,154	\$ 6,000	-25.40%
Special Assessments	\$ 119,843	\$ 93,318	\$ 86,475	-27.84%
Miscellaneous Revenue	\$ 70,873	\$ 74,829	\$ 71,221	0.49%
Total Revenue	\$ 2,739,771	\$ 2,754,171	\$ 2,948,822	7.63%
Expenditures				
Personnel Services	\$ 1,581,302	\$ 1,511,254	\$ 1,652,759	4.52%
Supplies	\$ 208,334	\$ 220,872	\$ 212,910	2.20%
Services and Charges	\$ 770,765	\$ 947,632	\$ 587,195	-23.82%
Debt Service	\$ 748,131	\$ 754,985	\$ 686,019	-8.30%
Capital Outlay	\$ 1,286,500	\$ 1,172,277	\$ 1,852,639	44.01%
Total Expenditures	\$ 4,595,032	\$ 4,607,020	\$ 4,991,521	8.63%
Revenue over Expenditures	\$ (1,855,261)	\$ (1,852,848)	\$ (2,042,700)	10.10%

Airport

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Intergovernmental Revenue	\$ 264,976	\$ 151,796	\$ 211,814	-20.06%
Charges for Services	\$ 12,326	\$ 26,360	\$ 25,000	102.82%
Miscellaneous Revenue	\$ 24,858	\$ 24,858	\$ 17,061	-31.37%
Total Revenue	\$ 302,160	\$ 203,014	\$ 253,875	-15.98%
Expenditures				
Personnel Services	\$ 7,663	\$ 7,653	\$ 8,428	9.98%
Supplies	\$ 19,500	\$ 57,821	\$ 23,750	21.79%
Services and Charges	\$ 214,410	\$ 308,547	\$ 228,489	6.57%
Capital Outlay	\$ 111,000	\$ 31,000	\$ 80,000	-27.93%
Total Expenditures	\$ 352,573	\$ 405,021	\$ 340,666	-3.38%
Net Change in Fund Balance	\$ (50,412)	\$ (202,008)	\$ (86,792)	72.16%

Community Development Block Grant

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Intergovernmental Revenue	\$ 354,200	\$ 169,062	\$ 380,000	7.28%
Miscellaneous Revenue	\$ -	\$ 24,042	\$ 9,829	#DIV/0!
Total Revenue	\$ 354,200	\$ 193,105	\$ 389,829	10.06%
Expenditures				
Services and Charges	\$ 423,000	\$ 188,820	\$ 109,957	-74.01%
Total Expenditures	\$ 423,000	\$ 188,820	\$ 109,957	-74.01%
Net Change in Fund Balance	\$ (68,800)	\$ 4,285	\$ 279,872	-506.79%

- No new capital projects are expected in 2022 at the airport with two 2021 carryover projects.
- Fund balance at the airport is expected to decline \$86,792 in 2022 which is not sustainable long-term.
- Revenue-enhancing measures at the airport are needed to restore long-term solvency.
- Projecting \$22,000 in remaining loans in 2022
- Expected small cities grants funds in the amount of \$380,000 as a pass-through to UCAP to administer the program.

- Estimated profits of \$65,950 will be transferred to the general fund for administrative costs of the program.
- 2021 volume was up substantially, and it is projected conservatively that volume will decline to historical levels.

Deputy Registrar

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Charges for Services	\$ 1,016,744	\$ 1,291,318	\$ 1,287,700	26.65%
Total Revenue	\$ 1,016,744	\$ 1,291,318	\$ 1,287,700	26.65%
Expenditures				
Supplies	\$ 931,783	\$ 1,216,485	\$ 1,217,250	30.64%
Services and Charges	\$ -	\$ 5,853	\$ 4,500	0.00%
Total Expenditures	\$ 931,783	\$ 1,222,338	\$ 1,221,750	31.12%
Revenue over Expenditures	\$ 84,962	\$ 68,980	\$ 65,950	-22.38%
Other Sources & Uses				
Other Financing Uses	\$ (65,547)	\$ (65,547)	\$ (65,950)	0.62%
Total Other Sources & Uses	\$ (65,547)	\$ (65,547)	\$ (65,950)	0.62%
Net Change in Fund Balance	\$ 19,415	\$ 3,434	\$ -	-100.00%

Hospital Fund

	2021 Budget	2021 Expected	2022 Budget	% Change
Expenditures				
Capital Outlay	\$ 649,912	\$ 649,912	\$ 600,000	-7.68%
Total Expenditures	\$ 649,912	\$ 649,912	\$ 600,000	-7.68%
Revenue over Expenditures	\$ 649,912	\$ 649,912	\$ 600,000	-7.68%
Other Sources & Uses				
Supplemental Accounts	\$ 649,912	\$ 649,912	\$ 615,000	-5.37%
Other Financing Uses	\$ -	\$ -	\$ -	0.00%
Total Other Sources & Uses	\$ 649,912	\$ 649,912	\$ 615,000	-5.37%
Net Change in Fund Balance	\$ -	\$ -	\$ (15,000)	0.00%

Boxcar Liquors

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
General Taxes	\$ 74,763	\$ 72,907	\$ 76,370	2.15%
Liquor Store Revenue	\$ 775,955	\$ 807,105	\$ 826,457	6.51%
Total Revenue	\$ 850,718	\$ 880,012	\$ 902,827	6.13%
Cost of Goods Sold				
COGS	\$ 617,660	\$ 639,728	\$ 634,400	2.71%
Gross Margin	27%	27%	30%	
Expenditures				
Personnel Services	\$ 133,152	\$ 122,375	\$ 128,269	-3.67%
Supplies	\$ 1,500	\$ 1,688	\$ 2,500	66.67%
Services and Charges	\$ 46,346	\$ 38,354	\$ 40,193	-13.28%
Total Expenditures	\$ 180,997	\$ 162,417	\$ 170,962	-5.54%
Revenue over Expenditures	\$ 52,061	\$ 77,867	\$ 97,465	87.21%
Other Sources & Uses				
Other Financing Sources	\$ -	\$ 242	\$ -	#DIV/0!
Other Financing Uses	\$ (84,569)	\$ (84,569)	\$ (97,465)	15.25%
Total Other Sources & Uses	\$ (84,569)	\$ (84,328)	\$ (97,465)	15.25%
Net Change in Fund Balance	\$ (32,508)	\$ (6,460)	\$ (0)	-100.00%

- Projecting a 6.13% increase in sales over expected 2021 sales.
- Budgeting for industry-average 8% bottom line with 15.25% increase of expected profits over 2021.
- With an additional price increase in 2022 and with sales and profits running ahead of budget this should be a comfortable goal for 2022.
- Continuing cost of goods increases due to supply chain issues will force additional price increases throughout 2022.

Sewer Utility

- Per rate study includes an eight percent increase in sewer fees to cover debt service.
- Transfer of \$88,500 to general fund for street maintenance from unrestricted fund balance.
- Net position is expected to increase \$78,648.

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Sewer Charges	\$ 566,266	\$ 577,706	\$ 622,930	10.01%
Intergovernmental Revenue	\$ 1,052,677	\$ 1,066,103	\$ 1,560,150	48.21%
Special Assessments	\$ 31,948	\$ 111,666	\$ 92,500	189.54%
Total Revenue	\$ 1,650,890	\$ 1,755,475	\$ 2,275,581	37.84%
Expenditures				
Personnel Services	\$ 68,468	\$ 69,061	\$ 72,155	5.38%
Supplies	\$ 16,100	\$ 5,104	\$ 16,300	1.24%
Services and Charges	\$ 23,154	\$ 268,634	\$ 29,702	28.28%
Capital Outlay	\$ 850,267	\$ 604,463	\$ 2,858,595	236.20%
Debt Service	\$ 473,129	\$ 474,557	\$ 430,126	-9.09%
Total Expenditures	\$ 1,431,118	\$ 1,421,820	\$ 3,406,877	138.06%
Revenue over Expenditures	\$ 219,773	\$ 333,655	\$ (1,131,297)	-614.76%
Other Sources & Uses				
Supplemental Accounts	\$ -	\$ -	\$ 1,298,445	0.00%
Other Financing Uses	\$ (513,017)	\$ (512,017)	\$ (88,500)	-82.75%
Total Other Sources & Uses	\$ (513,017)	\$ (512,017)	\$ 1,209,945	-335.85%
Net Change in Fund Balance	\$ (293,244)	\$ (178,362)	\$ 78,648	-126.82%

Water Utility

- Per rate study includes a three percent increase in fees and charges to cover debt service.
- Expected to add \$42,022 to net position in 2022.

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
General Taxes	\$ -	\$ 4,630	\$ 4,630	0.00%
Water Sales	\$ 587,002	\$ 662,605	\$ 679,889	15.82%
Intergovernmental Revenue	\$ 684,246	\$ 699,538	\$ 902,450	31.89%
Special Assessments	\$ 38,115	\$ 50,896	\$ 46,500	22.00%
Miscellaneous Revenue	\$ 1,680	\$ 1,680	\$ 1,680	0.00%
Total Revenue	\$ 1,311,044	\$ 1,419,349	\$ 1,635,150	24.72%
Expenditures				
Personnel Services	\$ 264,487	\$ 274,376	\$ 264,866	0.14%
Supplies	\$ 79,900	\$ 66,652	\$ 61,850	-22.59%
Services and Charges	\$ 97,408	\$ 253,360	\$ 90,001	-7.60%
Capital Outlay	\$ 1,558,367	\$ 1,423,093	\$ 1,689,690	8.43%
Debt Service	\$ 206,946	\$ 206,946	\$ 142,461	-31.16%
Total Expenditures	\$ 2,207,108	\$ 2,224,428	\$ 2,248,868	1.89%
Revenue over Expenditures	\$ (896,064)	\$ (805,078)	\$ (613,718)	-31.51%
Other Sources & Uses				
Other Financing Sources	\$ 150,000	\$ 150,900	\$ -	-100.00%
Supplemental Accounts	\$ 984,012	\$ 984,012	\$ 657,240	-33.21%
Other Financing Uses	\$ (1,000)	\$ (1,547)	\$ (1,500)	50.00%
Total Other Sources & Uses	\$ 1,133,012	\$ 1,133,364	\$ 655,740	-42.12%
Net Change in Fund Balance	\$ 236,947	\$ 328,286	\$ 42,022	-82.27%

- Per rate study storm water fee will be \$5.25 a month in 2022
- Other revenues include special assessments for the Phase III Infrastructure Project.
- Net position is expected to increase \$23,308 in 2022.

Storm Sewer Utility

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Intergovernmental Revenue	\$ 219,769	\$ 228,347	\$ 325,716	48.21%
Special Assessments	\$ 10,890	\$ 9,266	\$ 9,266	-14.91%
Storm Sewer Charges	\$ 53,320	\$ 48,030	\$ 50,395	-5.49%
Total Revenue	\$ 283,979	\$ 285,643	\$ 385,376	35.71%
Expenditures				
Supplies	\$ 5,000	\$ 2,815	\$ 2,000	-60.00%
Services and Charges	\$ -	\$ 107,093	\$ 150	#DIV/0!
Capital Outlay	\$ 325,343	\$ 218,412	\$ 596,794	83.44%
Debt Service	\$ 97,164	\$ 97,164	\$ 34,202	-64.80%
Total Expenditures	\$ 427,507	\$ 425,484	\$ 633,147	48.10%
Revenue over Expenditures	\$ (143,528)	\$ (139,840)	\$ (247,771)	72.63%
Other Sources & Uses				
Supplemental Accounts	\$ 105,574	\$ 105,574	\$ 271,079	156.77%
Total Other Sources & Uses	\$ 105,574	\$ 105,574	\$ 271,079	156.77%
Net Change in Fund Balance	\$ (37,954)	\$ (34,267)	\$ 23,308	-161.41%

Solid Waste Utility

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Charges for Services	\$ -	\$ 12,121	\$ 15,055	0.00%
Refuse Charges	\$ 151,609	\$ 154,409	\$ 154,409	1.85%
Total Revenue	\$ 151,609	\$ 166,529	\$ 169,464	11.78%
Expenditures				
Supplies	\$ 4,992	\$ 12,150	\$ 11,500	130.35%
Services and Charges	\$ 120,000	\$ 124,298	\$ 110,500	-7.92%
Total Expenditures	\$ 124,992	\$ 136,448	\$ 122,000	-2.39%
Revenue over Expenditures	\$ 26,617	\$ 30,082	\$ 47,464	78.32%
Other Sources & Uses				
Other Financing Uses	\$ (27,253)	\$ (28,159)	\$ (47,464)	74.16%
Total Other Sources & Uses	\$ (27,253)	\$ (28,159)	\$ (47,464)	74.16%
Net Change in Fund Balance	\$ (636)	\$ 1,922	\$ (0)	-99.93%

- This fund includes O'Brien Court and Orchard Lane.
- A rent increase by \$100 per month per unit brings Orchard Lane to break even.
- Rent of \$45,000 remains flat at O'Brien Court per contract.
- \$14,255 for personnel costs for community development director salary and transfers of \$11,500 to the general fund for snow removal and lawn care.

- Revenues for repayment of EDA business loans
- Community Development Director's salary will be moved to the general fund in 2022.
- Assumes that neither of the broad acres lots will be sold in 2022.
- Change in net position will come from EDA fund balances.

Public Housing

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Miscellaneous Revenue	\$ 135,400	\$ 128,925	\$ 145,800	7.68%
Total Revenue	\$ 135,400	\$ 128,925	\$ 145,800	7.68%
Expenditures				
Personnel Services	\$ -	\$ -	\$ 14,255	#DIV/0!
Supplies	\$ 4,163	\$ 5,436	\$ 1,500	-63.96%
Services and Charges	\$ 19,908	\$ 18,065	\$ 16,850	-15.36%
Debt Service	\$ 72,450	\$ 72,400	\$ 66,650	-8.01%
Total Expenditures	\$ 96,521	\$ 95,901	\$ 99,255	2.83%
Revenue over Expenditures	\$ 38,879	\$ 33,024	\$ 46,545	19.72%
Other Sources & Uses				
Other Financing Uses	\$ (16,973)	\$ (18,355)	\$ (11,500)	-32.25%
Total Other Sources & Uses	\$ (16,973)	\$ (18,355)	\$ (11,500)	-32.25%
Net Change in Fund Balance	\$ 21,906	\$ 14,669	\$ 35,045	59.98%

Economic Development Authority

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Miscellaneous Revenue	\$ 25,660	\$ 500	\$ 35,538	38.50%
Total Revenue	\$ 25,660	\$ 500	\$ 35,538	38.50%
Expenditures				
Personnel Services	\$ 85,980	\$ 83,012	\$ 500	-99.42%
Supplies	\$ 100	\$ 1,797	\$ 100	0.00%
Services and Charges	\$ 39,050	\$ 38,790	\$ 59,585	52.59%
Total Expenditures	\$ 125,130	\$ 123,599	\$ 60,185	-51.90%
Revenue over Expenditures	\$ (99,470)	\$ (123,099)	\$ (24,647)	-75.22%
Other Sources & Uses				
Other Financing Sources	\$ 65,500	\$ 15,500	\$ 23,000	-64.89%
Other Financing Uses	\$ (35,000)	\$ (25,826)	\$ (35,000)	0.00%
Total Other Sources & Uses	\$ 30,500	\$ (10,326)	\$ (12,000)	-139.34%
Net Change in Fund Balance	\$ (68,970)	\$ (133,425)	\$ (36,647)	-46.86%

Cemetery

Revenue	2021 Budget	2021 Expected	2022 Budget	% Change
Charges for Services	\$ 1,763	\$ 12,990	\$ 7,000	297.16%
Total Revenue	\$ 1,763	\$ 12,990	\$ 7,000	297.16%
Expenditures				
Personnel Services	\$ -	\$ -	\$ 21,530	#DIV/0!
Supplies	\$ 5,000	\$ 655	\$ 5,000	0.00%
Total Expenditures	\$ 5,000	\$ 655	\$ 26,530	430.60%
Net Change in Fund Balance	\$ (3,238)	\$ 12,335	\$ (19,530)	503.24%

- This is a perpetual fund for the purposes of long-term maintenance of the city cemetery.
- Beginning in 2022 the fund will be charged personnel services from the general fund for the use of labor from the public works department.
- There is currently no need for transfers from the general fund to run cemetery operations given the fund balance.