



North Liberty City Council
Special Budget Session
January 16, 2018



Agenda

North Liberty City Council
January 16, 2018
Special Work Session
5:30 p.m.
City Council Chambers

1. Call to order
2. Roll call
3. Approval of the Agenda
4. Budget Presentation – FY 2019
5. Adjournment



Council/Staff Budget Work Session
January 16, 2018 - 5:30 P.M.
Discussion Items

January 16th Meeting Objective: Review and discuss department budgets and minor capital projects within the General, Utilities and Road Use Tax Funds.

2nd Budget Meeting Objective (Date TBD): Review modifications made to department budgets, discuss and gain consensus on capital projects; discussion and gain consensus on social services funding, resolve any other outstanding budgetary issues.

1. Road Use Tax Budget
2. Water Budget
3. Wastewater Budget
4. Storm Water Budget
5. General Fund
 - a. Public Safety
 - b. Public Works
 - c. Culture and Recreation
 - d. Community and Economic Development
 - e. General Government
 - f. General Fund Revenues
6. Hotel/Motel Budget
7. Final Questions and Wrap Up
 - a. Decide next meeting date



Memo

From: Ryan Heiar, City Administrator
To: Mayor & City Council
CC: Department Heads
Subject: *FY 19 Budget, January 16th Work Session, 5:30 P.M.*
Date: January 12, 2018

The Financial Planning Model is attached to this memo and will be the basis of our conversation on Tuesday.

The model provides budget information for the past year, FY 17; the current budget year, FY 18; the year we are budgeting for, FY 19; and anticipated revenues and expenditures for four years, through FY 23. Don't be alarmed by the future projections in fiscal years 20 – 23 as they have not been fine-tuned and, as a general rule of thumb, we estimate revenues low and expenses high. I have highlighted the year we are working on (FY 19) in blue. In addition to the model, I have included a revised and proposed Capital Improvements Plan (CIP) for FY 19. The CIP corresponds with the planning model in that the expenses and tax rates reflect the projects being completed. The CIP for fiscal years 20-23 will be available at our next work session. Also, I have inserted comments throughout the spreadsheets that I hope will clarify the numbers. For example, if a piece of equipment is requested in a line item, I have it noted. Or, if a line item was drastically increased or decreased, I have provided reasoning for the change.

Our management team has done a fine job and invested a great deal of time and effort in developing the FY 19 operational budget. As you have heard me say before, this experienced and dedicated group understands the desire of our citizens and elected officials for high quality services and strives to provide these services in the most efficient way. Developing the budget was no easy task this year. In total, the initial general fund budget requests were \$1.1 million over projected revenues (in other words, the general fund was showing over a \$1 million deficit after the department head's first round of submittals). Generally, after a review of the initial requests, there is always a deficit; however, this year was the largest I've seen in my tenure in North Liberty. The reasons behind the large initial deficit include more services being required (example: additional staffing for public safety [police & fire]), aging facilities and equipment (example: recreation & aquatic center), a slight decrease in the residential rollback, and the property tax reform approved a few years ago is starting to have more of a negative impact on revenues (commercial rollback at 90% and phasing out the backfill).

In asking the group to take another look at their budget proposals – identifying areas of savings – the group eliminated over \$900k in expenses. Reductions varied from postponing software upgrades, staff hiring, and equipment purchases, as well as a handful of other reduction in services and commodities line items. While it's never ideal to have to cut, our team has been working with municipal budgets for many years and understands that we cannot always fund every project, initiative or program. They know that we must make things work with the resources we have available.

Despite the outstanding effort to reduce costs, the general fund still shows a deficit of \$145k. While any deficit is concerning, I am comfortable recommending this operational budget as we have grown our general fund balance to be more than adequate in the previous years. In particular, in FY 17 we had a surplus of nearly \$900k and an ending fund balance of over \$4.5 million - a 44% reserve balance. And if FY 18 is similar to previous years, we should see an increase in the overall balance as well. The proposed FY 19 deficit will still leave a fund balance of \$4.5 million or 34% of our general fund expenses.

On Tuesday, which will be the first of at least two and possibly three budget work sessions, I would like to review the department budgets and offer Council the opportunity to ask questions of the Department Heads in attendance. At the next budget work session, I will present the revised department budgets and would like to have further discussions about the social service funding requests and capital projects.

I realize there is a tremendous amount of information in this packet. Please do not hesitate to contact me if you have any questions or need further clarification. I look forward to our conversation on Tuesday.

FY 19 Budget

Summary of City Council Budget Goals

Goal	Staff Comments	Council Consensus
Budgeting		
Retain FY18 tax rate for FY19, or as close as possible.	The City's tax rate has remained the same for the last 7 years largely because of the growth in tax values. New values will be available after the 1st of the year, which will determine available revenues.	Aim for a tax rate of \$11.03 for an 8th consecutive year. PROPOSED TAX RATE IS \$11.03
Prepare budget with the expectation of receiving only 50% of the commercial property tax rollback.	The budget model currently uses 50% of the estimated rollback figures for FY 19.	Budget 50% of estimated backfill revenue projections. PROPOSED BUDGET INCLUDES ONLY 50% OF BACKFILL REVENUES
Community & Business		
Submit RFP to partner with The University of Iowa's Iowa Initiative for Sustainable Communities (IISC). Utilize partnership to assess opportunities to improve housing, transportation, social services accessibility, and retention of young professionals.	In talking with others who have partnered with IISC, it appears to be a good program. Challenges include identifying 15-20 projects/programs for IISC to evaluate and assist with and devoting staff time to monitor the projects. The next application deadline is February 2018 – it's not feasible to meet that deadline; however, we could submit in 2019. Another option, which will be included in the FY 19 proposed budget is to hire an intern from the UI Planning Department (met with faculty earlier this year). We could focus on one or two projects versus 15-20.	Defer funding at this time; however, gather additional information about the program and potential city projects.
Establish a more extensive recycling and re-using facility in North Liberty. An arrangement with Habitat Restore, Johnson County Refuse and Republic Services would be ideal. Probably not much city investment in \$\$, but a minimum of time to facilitate will be needed.	If this is determined to be a priority we can certainly investigate the potential. Challenges include availability of land, storage of materials, policing of area (often times unmonitored drop sites can turn into junk yards), and the recycling market in general. Also, we should consider if there is a need for this service?	Explore the idea of recycling/re-use facility and partnerships with others. A specific budget amount not allocated at this time.
Develop an economic development committee/council to identify, attract and retain business in North Liberty. Among the areas of focus may be: <ol style="list-style-type: none"> 1. Existing Business Relationships, 2. External Marketing and New Business Development, 3. Partnership Building, 4. Preparing Development Options, 5. Financial Assistance, 6. Workforce Development, 7. Providing Useful Information 	The Chamber of Commerce, EDC and ICAD are doing some of this already. Should we create a new committee or ask for additional assistance from the professional organizations that are already in existence? This may be a larger discussion item to include in our general goal setting discussion.	Further discuss this concept at the City Council's goal setting session in January.
Find a sustainable solution for our transit system by the end of FY18. Implementation in FY19.	I think it is fair to say the Task Force is working towards this goal. Previous budgets included \$50k for transit above and beyond the Coralville bus. Does this number need to be adjusted?	Agreed that the Task Force was working towards this goal. Program budget of \$50k to remain the same for FY19. \$50K INCLUDED IN BUDGET

Housing

<p>Create a North Liberty Housing & Community Development Committee to help advise the City on housing inventory and bridge housing groups to City services. Community Development could include some, or all, aspects of connecting businesses in our City. The IC Chamber may not be enough for us as we grow. Create a North Liberty Historic Preservation Committee. As North Liberty grows, we must also preserve and showcase important aspects of North Liberty history.</p>	<p>This may be a more appropriate goal to discuss at our general goal setting session in January as it is a longer term goal. Additionally, if there are specific concerns or data needs, these may be able to be addressed by involving existing Commissions or organizations. Previously, the City has partnered with the Johnson County Historic Preservation Committee when applying for funds. There also exists a North Liberty History Committee that has been involved with the Ranshaw House. It may make more sense to use these existing groups for help rather than creating a new one.</p>	<p>Further discuss these concepts at the City Council’s goal setting session in January.</p>
<p>Review current low income housing inventory across the city and measure current need. Develop plan to adjust if we’re behind. (recent comments from ICAD is that perception of being behind)</p>	<p>We have the capability to create a housing value inventory; however the challenge is to define a logical way to quantify the “need.” Every needs analysis contains assumptions built upon assumptions, and we can do that as well if that is desired.</p>	<p>Allocate funding for a study of some sort. \$50K INLCUDED IN BUDGETED FOR PLANNING PURPOSES</p>

Safety

<p>Continue to make public safety a priority.</p> <ul style="list-style-type: none"> • Support Chief Venenga’s vision for the police department. • Support Chief Platz’s vision for the fire department. • Support both the police & fire department with safety equipment needs. • Increase our safety with school routes. This includes lighting, signage, painting & sidewalk connectivity. • Evaluate the need to increase lighting around trails & sidewalks. 	<p>In general, these issues are being addressed through our operational and capital budgets (i.e. new school zone signage, Dubuque Street lighting, Police and Fire capital purchases); however, if there are specific requests or concerns, we should identify those so they can be considered.</p>	<p>No specific projects were identified to be included in the FY 19 budget.</p>
<p>Improve safety/accessibility and transportation throughout North Liberty, especially around schools and highly-congested areas, including crossing improvements with enhanced signage, traffic lights, and crosswalks. Continue work with Transit Committee and explore partnerships.</p>	<p>Staff recently upgraded signage and crossings near schools and evaluates areas of concern as requests are made. Are there certain areas of interests that you would like evaluated? We can solicit the help of the MPO in evaluating these issues.</p>	<p>When designing Penn/Front Street improvements, focus on and invest in pedestrian access.</p>

Roads & Sidewalks

<p>Inventory sidewalk connections that aren’t currently made across the city and set specific plan to install them.</p>	<p>Current CIP includes trail connection plan, which was developed last year. Sidewalks are generally installed when a home is constructed or within 5-years of the final plat of the subdivision, as per the development agreement. Is there a specific section or area of concern?</p>	<p>Develop a snap shot inventory of the missing sidewalks throughout the community.</p>
<p>Work with State and Fed on plan to widen Penn Street bridge. Funding has always been an issue, as this is a state-owned bridge. What path can we take to get this on future DOT plans? FGR may offer opportunity to increase visibility of need.</p>	<p>This may be a more appropriate goal to discuss at our general goal setting session in January as it is a longer term goal and will require substantial planning and coordination with state and federal officials.</p>	<p>Incorporate project in the 5-year Capital Improvements Plan.</p>

Parks & Recreation

<p>Continue to refine financial plan for parks projects (in particular, for Centennial Park).</p>	<p>The CIP calls out specific park projects for the next five years, based on the priorities established in the approved Parks Plan. Have priorities changed?</p>	<p>Hold a joint session with the Park Board regarding the Park and Aquatics plans. [Note: meeting will most likely need to be held after budget process]</p>
<p>Identify a location and purchase land for a City park on the east side of town near Liberty High. (Would prioritize this over the shelter in Centennial Park. Would still budget for plan development for the shelter to help with fundraising or a bond issue.)</p>	<p>We have had preliminary conversations with two land owners in this area and both understand the City's desire for a park, as noted in the Parks Plan. As planning occurs in this area, staff will be sure to make parkland a priority. It's a little premature to budget funds for the purchase of land as this area won't develop in the immediate near future. That said, we could designate funds annually for the future purchase of land if that is desired.</p>	<p>Defer funding at this time. [Note: staff has been talking with the developer in this area about potential park land]</p>
<p>Identify space to be dedicated as a dog park and engage community members to help guide project development and implementation. Identify and apply for grant funding that can be utilized to offset costs.</p>	<p>We have a couple potential leads for a dog park. Once a location is decided upon, funding will be needed somewhat immediately to obtain the property. Is the Council willing to include funding for land purchase in the FY 19 budget?</p>	<p>Allocate funding in FY 19 budget for the purchase of land or reprioritize an FY 18 project for a land purchase. STRONG POTENTIAL FOR LAND TO BE PURCHASED IN FY18</p>
<p>Continue to support our parks & recreation.</p> <ul style="list-style-type: none"> • Identify the location of a dog park by the end of FY18. Open the dog park by the end of FY19. • Determine diversified financial resources for our parks & recreation services that allow us to increase offerings & opportunities at multiple locations for people of all ages & abilities. • Finalize our aquatics plan; including funding sources to support by the end of FY18. Begin implementation in FY19. • Continue to develop Centennial Park. • Increase our connectivity with the trails & sidewalks. 	<p>It seems there is consensus to continue to invest in Parks & Recreation. For budget purposes the Council will need to determine how aggressive it wants to be. Last year we dialed back funding a bit because of the impact the larger projects would have on the tax rate. We can certainly take a more aggressive approach, but the end result will be a higher tax rate.</p>	<p>Continue to invest in parks. A specific allocation was not identified.</p>

Planning

<p>Develop and adopt procedures requiring any new residential development brought to the City for approval to have a park (for humans) of at least 1/2 acre to be approved if there is not currently another park of at least 1/2 acre within 1/2 mile radius of proposed development. Set aside funds for addition of play structures in newly established parks.</p>	<p>Since the HBA vs. West Des Moines ruling was issued 15 years ago, cities have been reluctant to require parkland dedication or cash in lieu of land. That said, the City Attorney believes there may be options available to cities to require land or fees when new subdivisions are platted. If this is a group priority, we can explore options. This is not necessarily a budget issue so work on this could begin when staff time is available.</p>	<p>Further discuss this concept at the City Council's goal setting session in January.</p>
<p>Develop commercial business sign design standards.</p>	<p>This can be accomplished with minimal costs; if there is consensus, staff can work with the Planning Commission and area businesses to offer a recommendation to Council.</p>	<p>Further discuss this concept at the City Council's goal setting session in January.</p>
<p>Master Plan Cherry Street/Dubuque Street area.</p>	<p>This was started previously when concepts were developed for the civic campus. Staff would propose hiring a consultant to expand and finish the plan (\$50-\$75k).</p>	<p>Allocate funding for planning purposes; funding amount not identified. \$50K INCLUDED IN BUDGETED FOR PLANNING PURPOSES</p>

Personnel		
Develop new position/add role to current staff person to initiate, conduct, and oversee grant writing and grant reporting/oversight (in particular, for Parks & Recreation Department).	We currently have grant writers on staff and have been successful with programs such as SRF, CAT, COPS, RISE, Playful Cities, Firefighters Assistance Program, etc. The real challenge is the lack of availability of grants, especially for parks. There's not much out there at the state or federal level and when funding is available it's very competitive. When grant funding is available we have been successful in obtaining (i.e. all phases of the community center, Liberty Centre, Centennial). Additionally, on occasion playground equipment manufacturers will offer a buy-one/get-one and we have participated in that program.	Funding not allocated for this concept.
Develop City Policy on how to mitigate impacts to City Staff called to military active duty: <ol style="list-style-type: none"> 1. If City salary > military pay, then at least partially backfill; 2. Continue City health insurance coverage, if advantageous to the staff person. 	Cities have been discussing this concept for some time and based on what I hear from my colleagues, they are not doing anything in addition to what the military offers. Currently, the City has 4 employees involved in the Guard with one currently on active duty, another scheduled for active duty next year and another who has been told that active duty is likely. There is a financial liability to offer additional compensation both in terms of the direct compensation to the employee and cost to backfill that employee if necessary.	Investigate costs and union practices concerns. FUNDING NOT INCLUDED IN FY 19 BUDGET
Fire Department		
Define Fire Department programming.	Chief Platz will be conducting strategic planning within the department and evaluating department operations and programs in the coming months. Additionally, he is working on a Community Expectations Survey and a Community Risk Assessment. Are the specific requests for programming or services?	Wait to hear recommendations from Fire Chief.
Community Gateways.		Further discuss this concept at the City Council's goal setting session in January.

City of North Liberty Financial Planning Model



For Year Ending June 30, 2019

(Updated January 12, 2018)



Road Use Tax (RUT) Fund

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Population	13,374	18,299	18,299	18,299	18,299	21,099	21,099
RUT Formula Funding/Capita	\$ 120.74	\$ 99.00	\$ 100.85	\$ 100.85	\$ 100.85	\$ 100.85	\$ 100.85
2015 Gas Tax Funding/Capita	\$ 24.73	\$ 20.00	\$ 20.66	\$ 20.66	\$ 20.66	\$ 20.66	\$ 20.66
Revenues							
RUT Formula Funding/Capita	\$ 1,614,814	\$ 1,811,601	\$ 1,845,363	\$ 1,845,363	\$ 1,845,363	\$ 2,127,729	\$ 2,127,729
2015 Gas Tax Funding/Capita	\$ 330,745	\$ 365,980	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800
Total Road Use Tax Collections	\$ 1,945,559	\$ 2,177,581	\$ 2,223,329	\$ 2,223,329	\$ 2,223,329	\$ 2,563,529	\$ 2,563,529
Expenditures							
Budget Inflation Rate		52.57%	-20.29%	10.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 557,024	\$ 700,105	\$ 681,474	\$ 749,621	\$ 787,102	\$ 826,458	\$ 867,780
Services & Commodities	\$ 209,407	\$ 244,860	\$ 279,310	\$ 307,241	\$ 322,603	\$ 338,733	\$ 355,670
Snow & Ice Removal	\$ 68,075	\$ 86,000	\$ 91,500	\$ 100,650	\$ 105,683	\$ 110,967	\$ 116,515
Traffic Safety	\$ 80,589	\$ 122,000	\$ 125,000	\$ 137,500	\$ 144,375	\$ 151,594	\$ 159,173
Street Lighting	\$ 56,268	\$ 64,000	\$ 64,000	\$ 70,400	\$ 73,920	\$ 77,616	\$ 81,497
Transfers							
Equipment Revolving	\$ 190,406	\$ 205,000	\$ 232,000	\$ 411,000	\$ 250,000	\$ 255,000	\$ 250,000
Capital	\$ 6,046	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 259,000
Debt	\$ 195,395	\$ 161,933	\$ 144,040	\$ 146,740	\$ 144,340	\$ 146,940	\$ 149,190
Street Repair Program	\$ 277,480	\$ 419,245	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800
Billing & Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Road Use Tax Expenditures	\$ 1,640,690	\$ 2,503,143	\$ 1,995,290	\$ 2,301,118	\$ 2,205,989	\$ 2,343,107	\$ 2,674,625
Net Change in Fund Balance	\$ 304,869	\$ (325,562)	\$ 228,039	\$ (77,790)	\$ 17,340	\$ 220,421	\$ (111,097)
Beginning Fund Balance	\$ 1,111,826	\$ 1,416,695	\$ 1,091,133	\$ 1,319,172	\$ 1,241,382	\$ 1,258,722	\$ 1,479,143
Ending Fund Balance	\$ 1,416,695	\$ 1,091,133	\$ 1,319,172	\$ 1,241,382	\$ 1,258,722	\$ 1,479,143	\$ 1,368,046
% Reserved	86.35%	43.59%	66.11%	53.95%	57.06%	63.13%	51.15%

REPLACE:
Tractor = **\$50,000**
End loader = **\$130,000**

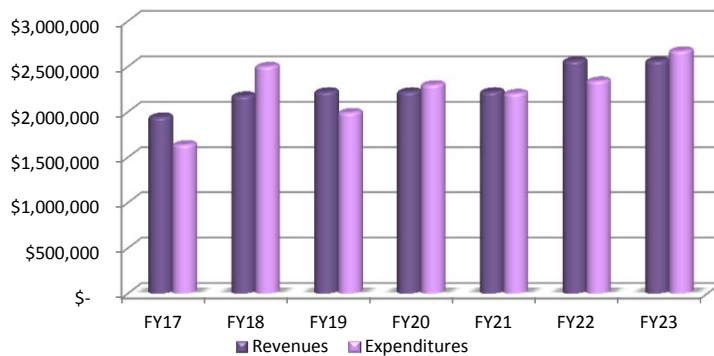
REPLACE one (1) half-ton construction inspector truck & ADD one (1) half-ton truck = **\$42,000** (+ \$7K from Water, WW, Storm Water, and Streets)

ADD:
Ditch mower = **\$10,000**

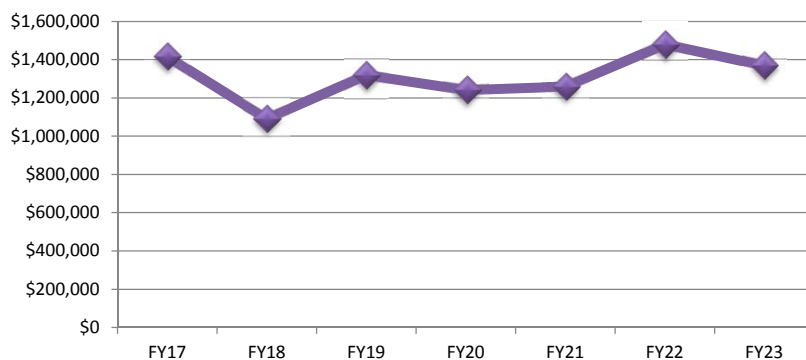
A Breakdown of Road Use Tax (RUT) Fund

Total Personnel Costs	\$ 557,024	\$ 700,105	\$ 681,474	\$ 749,621	\$ 787,102	\$ 826,458	\$ 867,780
% of RUT Fund Expenditures	33.95%	27.97%	34.15%	32.58%	35.68%	35.27%	32.44%

Revenues vs. Expenditures



Fund Balance Projection



Street Repair Program

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Revenues							
Transfer from RUT Fund	\$ 277,480	\$ 419,245	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800
Other Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total SRP Revenues	\$ 277,480	\$ 419,245	\$ 377,966	\$ 377,966	\$ 377,966	\$ 435,800	\$ 435,800
Projects*							
Front Street		\$ 1,500,000					
North Main Street			\$ 595,000				
Juniper Street						\$ 860,000	
Total Fire Capital Expenditures	\$ -	\$ 1,500,000	\$ 595,000	\$ -	\$ -	\$ 860,000	\$ -
Net Change in Fund Balance	\$ 277,480	\$ (1,080,755)	\$ (217,034)	\$ 377,966	\$ 377,966	\$ (424,200)	\$ 435,800
Beginning Fund Balance	\$ 280,967	\$ 558,447	\$ (522,308)	\$ (739,342)	\$ (361,376)	\$ 16,590	\$ (407,611)
Ending Fund Balance	\$ 558,447	\$ (522,308)	\$ (739,342)	\$ (361,376)	\$ 16,590	\$ (407,611)	\$ 28,189

Projects* See Capital Improvements Plan (CIP) for project details.

Water Utility Budget & Forecast

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated	FY25 Estimated	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Budget Inflation Rate		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,598	8,671	8,844	9,021	9,202	9,386	9,573	9,765	9,960	10,159	10,363	10,570	10,781
Gallons Sold	351,617,000	378,000,000	385,560,000	393,271,200	401,136,624	409,159,356	417,342,544	425,689,394	434,203,182	442,887,246	451,744,991	460,779,891	469,995,489
Proposed Rate Increase	5%	5%	5%	4%	4%	4%	4%	3%	0%	0%	0%	0%	0%
Base Rate	\$ 14.83	\$ 15.57	\$ 16.35	\$ 17.00	\$ 17.68	\$ 18.39	\$ 19.13	\$ 19.70	\$ 19.70	\$ 19.70	\$ 19.70	\$ 19.70	\$ 19.70
Rate/1000 Gallons	\$ 5.99	\$ 6.29	\$ 6.60	\$ 6.87	\$ 7.14	\$ 7.43	\$ 7.73	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96
Revenues													
Water Sales	\$ 3,050,981	\$ 3,318,938	\$ 3,554,583	\$ 3,770,701	\$ 3,999,960	\$ 4,243,157	\$ 4,501,141	\$ 4,728,899	\$ 4,823,477	\$ 4,919,947	\$ 5,018,346	\$ 5,118,712	\$ 5,221,087
Sales Tax	\$ 196,302	\$ 197,850	\$ 213,275	\$ 226,242	\$ 239,998	\$ 254,589	\$ 270,068	\$ 283,734	\$ 289,409	\$ 295,197	\$ 301,101	\$ 307,123	\$ 313,265
Connection Fees/Permits	\$ 95,478	\$ 80,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
Use of Money	\$ 821	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Miscellaneous	\$ 8,325	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ (27,303)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Utility Revenues	\$ 3,324,604	\$ 3,597,688	\$ 3,876,758	\$ 4,105,843	\$ 4,348,857	\$ 4,606,647	\$ 4,880,110	\$ 5,121,533	\$ 5,221,786	\$ 5,324,043	\$ 5,428,346	\$ 5,534,735	\$ 5,643,252
Expenditures													
Budget Inflation Rate		16.54%	0.86%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 508,253	\$ 616,534	\$ 661,561	\$ 694,639	\$ 729,371	\$ 765,840	\$ 804,132	\$ 844,338	\$ 886,555	\$ 930,883	\$ 977,427	\$ 1,026,298	\$ 1,077,613
Services & Commodities	\$ 1,299,344	\$ 1,205,795	\$ 1,227,565	\$ 1,288,943	\$ 1,353,390	\$ 1,421,060	\$ 1,492,113	\$ 1,566,719	\$ 1,645,055	\$ 1,727,307	\$ 1,813,673	\$ 1,904,356	\$ 1,999,574
Capital	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers													
Equipment Revolving	\$ 109,877	\$ 176,000	\$ 237,000	\$ 125,000	\$ 75,000	\$ 75,000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Capital Reserve	\$ 143,209	\$ 300,000	\$ 80,000	\$ 230,000	\$ 200,000	\$ 80,000	\$ 215,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Revenue Debt	\$ 533,470	\$ 809,656	\$ 969,285	\$ 1,072,735	\$ 1,765,915	\$ 1,564,115	\$ 1,540,528	\$ 1,311,678	\$ 1,770,708	\$ 1,772,848	\$ 1,653,760	\$ 1,654,160	\$ 1,654,020
GO Debt	\$ 391,215	\$ 388,738	\$ 390,900	\$ 393,350	\$ 320,600	\$ 319,800	\$ 243,900	\$ 249,400	\$ 249,700	\$ 249,900	\$ -	\$ -	\$ -
Billing & Accounting	\$ 321,329	\$ 356,855	\$ 320,546	\$ 288,491	\$ 259,642	\$ 233,678	\$ 210,310	\$ 218,723	\$ 227,472	\$ 236,570	\$ 246,033	\$ 255,875	\$ 266,110
Upcoming Projects													
(1) Plant Expansion & Well(s)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,884
(2) Water Tower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Utility Expenditures	\$ 3,306,714	\$ 3,853,578	\$ 3,886,857	\$ 4,093,159	\$ 4,703,919	\$ 4,459,493	\$ 4,545,982	\$ 4,395,857	\$ 4,984,489	\$ 5,122,508	\$ 4,895,893	\$ 5,045,689	\$ 5,562,201
Net Change in Fund Balance	\$ 17,890	\$ (255,890)	\$ (10,099)	\$ 12,685	\$ (355,061)	\$ 147,154	\$ 334,128	\$ 725,676	\$ 237,297	\$ 201,536	\$ 532,454	\$ 489,046	\$ 81,051
Beginning Fund Balance	\$ 1,590,281	\$ 1,608,171	\$ 1,352,281	\$ 1,342,182	\$ 1,354,866	\$ 999,805	\$ 1,146,959	\$ 1,481,087	\$ 2,206,763	\$ 2,444,060	\$ 2,645,596	\$ 3,178,049	\$ 3,667,096
Ending Fund Balance	\$ 1,608,171	\$ 1,352,281	\$ 1,342,182	\$ 1,354,866	\$ 999,805	\$ 1,146,959	\$ 1,481,087	\$ 2,206,763	\$ 2,444,060	\$ 2,645,596	\$ 3,178,049	\$ 3,667,096	\$ 3,748,147
% Reserved	48.63%	35.09%	34.53%	33.10%	21.25%	25.72%	32.58%	50.20%	49.03%	51.65%	64.91%	72.68%	67.39%
Total Personnel Costs	\$ 508,253	\$ 616,534	\$ 661,561	\$ 694,639	\$ 729,371	\$ 765,840	\$ 804,132	\$ 844,338	\$ 886,555	\$ 930,883	\$ 977,427	\$ 1,026,298	\$ 1,077,613
% of Water Utility Expenditures	15.37%	16.00%	17.02%	16.97%	15.51%	17.17%	17.69%	19.21%	17.79%	18.17%	19.96%	20.34%	19.37%
Debt Service Coverage													
Net Revenue/All Revenue Debt	2.84	2.19	2.05	1.98	1.28	1.55	1.68	2.07	1.52	1.50	1.59	1.57	1.27
Required Coverage	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Desired Coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Difference (Actual vs. Required)	1.64	0.99	0.85	0.78	0.08	0.35	0.48	0.87	0.32	0.30	0.39	0.37	0.07

RATE INCREASE:
Proposed rate increase = 5%.

Revenues look good and model is showing smaller future rate increases than previously identified.

REPLACE:
Hydraulic excavator = \$165,000

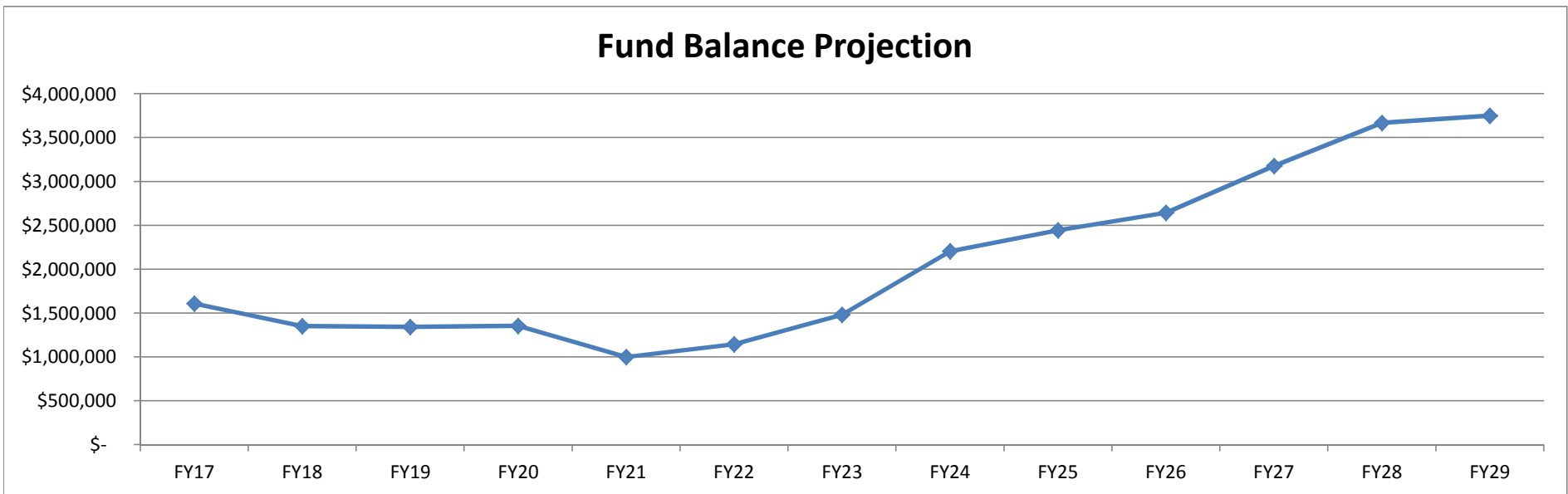
REPLACE one (1) half-ton construction inspector truck & ADD one (1) half-ton truck = \$7,000 (+ \$7K from Storm Water, WW, and Streets; + \$42K from RUTF)

ADD:
Scissor lift = \$15,000
Hydrant cleaning system = \$20,000
Forklift = \$30,000

REPLACE:
Membranes = SET-ASIDE (Year 1 of 5) \$80,000

Water Utility Budget & Forecast

Water Rate Increase Analysis																
Monthly Water Costs Based on Usage																
		FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29		
Consumption in Gallons	3,000	\$ 26.81	\$ 28.15	\$ 29.56	\$ 30.74	\$ 31.97	\$ 33.25	\$ 34.58	\$ 35.62	\$ 35.62	\$ 35.62	\$ 35.62	\$ 35.62	\$ 35.62	\$ 35.62	
	5,000	\$ 38.79	\$ 40.73	\$ 42.77	\$ 44.48	\$ 46.26	\$ 48.11	\$ 50.03	\$ 51.53	\$ 51.53	\$ 51.53	\$ 51.53	\$ 51.53	\$ 51.53	\$ 51.53	
	8,000	\$ 56.76	\$ 59.60	\$ 62.58	\$ 65.08	\$ 67.68	\$ 70.39	\$ 73.21	\$ 75.40	\$ 75.40	\$ 75.40	\$ 75.40	\$ 75.40	\$ 75.40	\$ 75.40	
	11,000	\$ 74.73	\$ 78.47	\$ 82.39	\$ 85.69	\$ 89.11	\$ 92.68	\$ 96.38	\$ 99.28	\$ 99.28	\$ 99.28	\$ 99.28	\$ 99.28	\$ 99.28	\$ 99.28	
	15,000	\$ 98.69	\$ 103.62	\$ 108.81	\$ 113.16	\$ 117.68	\$ 122.39	\$ 127.29	\$ 131.11	\$ 131.11	\$ 131.11	\$ 131.11	\$ 131.11	\$ 131.11	\$ 131.11	
	3,000	\$ 1.34	\$ 1.41	\$ 1.18	\$ 1.23	\$ 1.28	\$ 1.33	\$ 1.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	5,000	\$ 1.94	\$ 2.04	\$ 1.71	\$ 1.78	\$ 1.85	\$ 1.92	\$ 1.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	8,000	\$ 2.84	\$ 2.98	\$ 2.50	\$ 2.60	\$ 2.71	\$ 2.82	\$ 2.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	11,000	\$ 3.74	\$ 3.92	\$ 3.30	\$ 3.43	\$ 3.56	\$ 3.71	\$ 2.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	15,000	\$ 4.93	\$ 5.18	\$ 4.35	\$ 4.53	\$ 4.71	\$ 4.90	\$ 3.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	3,000	\$ 16.09	\$ 16.89	\$ 14.19	\$ 14.76	\$ 15.35	\$ 15.96	\$ 12.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	5,000	\$ 23.27	\$ 24.44	\$ 20.53	\$ 21.35	\$ 22.20	\$ 23.09	\$ 18.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	8,000	\$ 34.06	\$ 35.76	\$ 30.04	\$ 31.24	\$ 32.49	\$ 33.79	\$ 26.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	11,000	\$ 44.84	\$ 47.08	\$ 39.55	\$ 41.13	\$ 42.77	\$ 44.49	\$ 34.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	15,000	\$ 59.21	\$ 62.17	\$ 52.23	\$ 54.32	\$ 56.49	\$ 58.75	\$ 45.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



Waste Water Utility Budget & Forecast

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated	FY24 Estimated	FY25 Estimated	FY26 Estimated	FY27 Estimated	FY28 Estimated	FY29 Estimated
Budget Inflation Rate		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,321	8,394	8,562	8,733	8,908	9,086	9,268	9,453	9,642	9,835	10,032	10,232	10,437
Gallons Sold	348,633,000	370,000,000	377,400,000	384,948,000	392,646,960	400,499,899	408,509,897	416,680,095	425,013,697	433,513,971	442,184,250	451,027,935	460,048,494
Proposed Rate Increase	5%	5%	4%	3%	3%	3%	3%	3%	0%	0%	0%	0%	0%
Base Rate	\$ 28.60	\$ 30.03	\$ 31.23	\$ 32.17	\$ 33.13	\$ 34.13	\$ 35.15	\$ 36.21	\$ 36.21	\$ 36.21	\$ 36.21	\$ 36.21	\$ 36.21
Rate/1000 Gallons	\$ 5.15	\$ 5.41	\$ 5.62	\$ 5.79	\$ 5.97	\$ 6.15	\$ 6.33	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52	\$ 6.52
Revenues													
Waste Water Sales	\$ 4,090,629	\$ 4,435,577	\$ 4,705,260	\$ 4,943,347	\$ 5,193,480	\$ 5,456,270	\$ 5,732,357	\$ 6,022,414	\$ 6,142,863	\$ 6,265,720	\$ 6,391,034	\$ 6,518,855	\$ 6,649,232
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees/Permits	\$ 27,825	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Use of Money	\$ 781	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Miscellaneous	\$ 1,837	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ (41,829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Water Utility Revenues	\$ 4,079,243	\$ 4,466,877	\$ 4,736,560	\$ 4,974,647	\$ 5,224,780	\$ 5,487,570	\$ 5,763,657	\$ 6,053,714	\$ 6,174,163	\$ 6,297,020	\$ 6,422,334	\$ 6,550,155	\$ 6,680,532
Expenditures													
Budget Inflation Rate		29.12%	12.73%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 583,280	\$ 679,149	\$ 773,502	\$ 889,527	\$ 978,480	\$ 1,027,404	\$ 1,078,774	\$ 1,132,713	\$ 1,189,349	\$ 1,248,816	\$ 1,311,257	\$ 1,376,820	\$ 1,445,661
Services & Commodities	\$ 682,352	\$ 994,775	\$ 1,017,475	\$ 1,170,096	\$ 1,287,106	\$ 1,351,461	\$ 1,419,034	\$ 1,489,986	\$ 1,564,485	\$ 1,642,709	\$ 1,724,845	\$ 1,811,087	\$ 1,901,642
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers													
Equipment Revolving	\$ 94,417	\$ 40,000	\$ 87,000	\$ 40,000	\$ 60,000	\$ 35,000	\$ 90,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Reserve	\$ 215,500	\$ 205,500	\$ 485,500	\$ 210,500	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Revenue Debt	\$ 1,231,196	\$ 1,823,913	\$ 1,828,789	\$ 1,830,214	\$ 1,831,120	\$ 1,830,989	\$ 1,830,476	\$ 1,829,585	\$ 1,830,416	\$ 1,900,967	\$ 1,829,985	\$ 1,829,466	\$ 1,834,938
GO Debt	\$ 334,200	\$ 370,145	\$ 476,400	\$ 472,350	\$ 473,200	\$ 468,800	\$ 469,300	\$ 469,600	\$ 469,650	\$ 469,450	\$ 139,050	\$ -	\$ -
Billing & Accounting	\$ 321,329	\$ 356,855	\$ 320,546	\$ 288,491	\$ 259,642	\$ 233,678	\$ 210,310	\$ 218,723	\$ 227,472	\$ 236,570	\$ 246,033	\$ 255,875	\$ 266,110
Upcoming Projects													
(1) Sewer Lines & Generator	\$ -	\$ -	\$ 50,000	\$ 288,020	\$ 291,861	\$ 288,119	\$ 290,934	\$ 293,160	\$ 294,694	\$ 288,598	\$ 289,072	\$ 288,997	\$ 288,997
(2) Mid/Long Term Projects	\$ -	\$ -	\$ -	\$ 206,550	\$ 206,675	\$ 206,638	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438	\$ 206,438
Total Waste Water Utility Expenditures	\$ 3,462,274	\$ 4,470,337	\$ 5,039,212	\$ 5,395,748	\$ 5,763,084	\$ 5,817,089	\$ 5,970,266	\$ 6,065,204	\$ 6,207,503	\$ 6,418,548	\$ 6,171,680	\$ 6,193,682	\$ 6,368,784
Net Change in Fund Balance	\$ 616,969	\$ (3,460)	\$ (302,652)	\$ (421,102)	\$ (538,304)	\$ (329,519)	\$ (206,609)	\$ (11,490)	\$ (33,341)	\$ (121,528)	\$ 250,655	\$ 356,473	\$ 311,748
Beginning Fund Balance	\$ 3,088,139	\$ 3,705,108	\$ 3,701,648	\$ 3,398,997	\$ 2,977,895	\$ 2,439,591	\$ 2,110,071	\$ 1,903,462	\$ 1,891,973	\$ 1,858,632	\$ 1,737,104	\$ 1,987,759	\$ 2,344,232
Ending Fund Balance	\$ 3,705,108	\$ 3,701,648	\$ 3,398,997	\$ 2,977,895	\$ 2,439,591	\$ 2,110,071	\$ 1,903,462	\$ 1,891,973	\$ 1,858,632	\$ 1,737,104	\$ 1,987,759	\$ 2,344,232	\$ 2,655,980
% Reserved	107.01%	82.80%	67.45%	55.19%	42.33%	36.27%	31.88%	31.19%	29.94%	27.06%	32.21%	37.85%	41.70%
Total Personnel Costs	\$ 583,280	\$ 679,149	\$ 773,502	\$ 889,527	\$ 978,480	\$ 1,027,404	\$ 1,078,774	\$ 1,132,713	\$ 1,189,349	\$ 1,248,816	\$ 1,311,257	\$ 1,376,820	\$ 1,445,661
% of Waste Water Utility Expenditures	16.85%	15.19%	15.35%	16.49%	16.98%	17.66%	18.07%	18.68%	19.16%	19.46%	21.25%	22.23%	22.70%
Debt Service Coverage													
Net Revenue/All Revenue Debt	2.29	1.49	1.39	1.37	1.40	1.47	1.54	1.62	1.61	1.55	1.60	1.59	1.82
Required Coverage	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Desired Coverage	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Difference (Actual vs. Required)	1.09	0.29	0.19	0.17	0.20	0.27	0.34	0.42	0.41	0.35	0.40	0.39	0.62

RATE INCREASE:
Proposed rate increase = 4%.

Revenues look good and model is showing smaller future rate increases than previously identified.

ADD:
One full-time; Manintenance Specialist (1.0 FTE)

REPLACE one (1) half-ton construction inspector truck & ADD one (1) half-ton truck = \$7,000 (+ \$7K from Water, Storm Water, and Streets; + \$42K from RUTF)

ADD:
Sewer easement machine = \$30,000 (+ \$30K from Storm Water)
Wheel loader (from Streets) = \$50,000

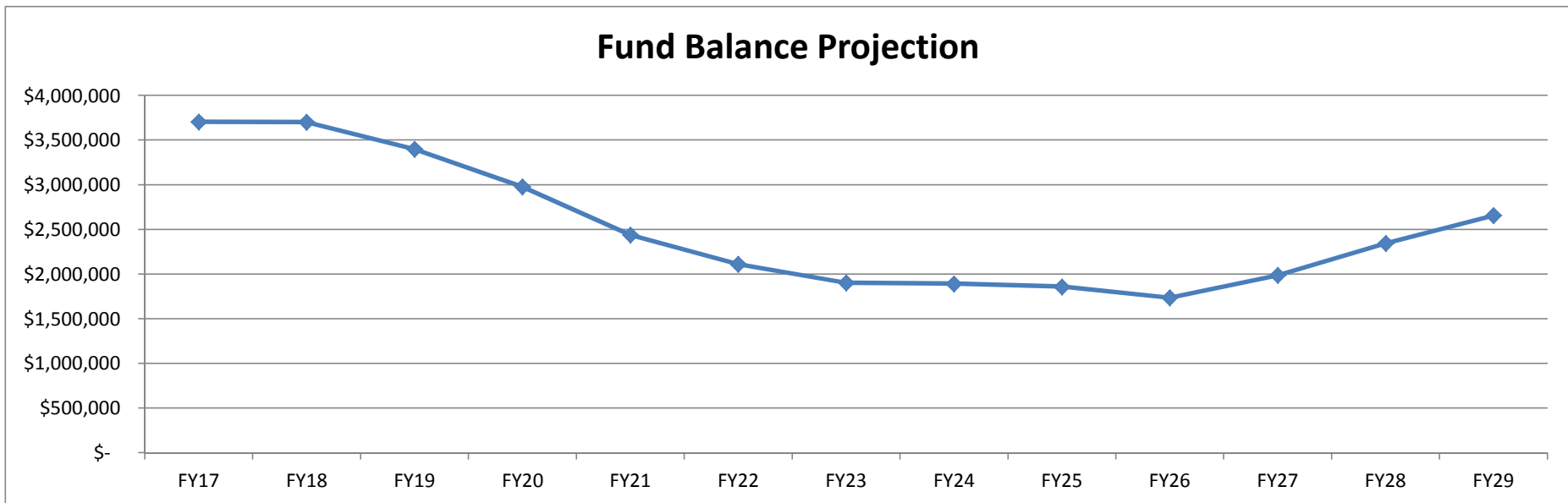
REPLACE:
Membranes = ANNUAL \$180,500

REHABILITATE:
Manholes = ANNUAL \$50,000

IMPROVEMENTS:
West Lake & Progress Park lift stations = \$175,000
West Trunk sewer = \$80,000

Waste Water Utility Budget & Forecast

Waste Water Rate Increase Analysis																
Monthly Waste Water Costs Based on Usage																
		FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29		
Consumption in Gallons	3,000	\$ 38.90	\$ 40.85	\$ 42.48	\$ 43.75	\$ 45.07	\$ 46.42	\$ 47.81	\$ 49.24	\$ 49.24	\$ 49.24	\$ 49.24	\$ 49.24	\$ 49.24		
	5,000	\$ 49.20	\$ 51.66	\$ 53.73	\$ 55.34	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 62.28	\$ 62.28	\$ 62.28	\$ 62.28	\$ 62.28		
	8,000	\$ 64.65	\$ 67.88	\$ 70.60	\$ 72.72	\$ 74.90	\$ 77.14	\$ 79.46	\$ 81.84	\$ 81.84	\$ 81.84	\$ 81.84	\$ 81.84	\$ 81.84		
	11,000	\$ 80.10	\$ 84.11	\$ 87.47	\$ 90.09	\$ 92.80	\$ 95.58	\$ 98.45	\$ 101.40	\$ 101.40	\$ 101.40	\$ 101.40	\$ 101.40	\$ 101.40		
	15,000	\$ 100.70	\$ 105.74	\$ 109.96	\$ 113.26	\$ 116.66	\$ 120.16	\$ 123.77	\$ 127.48	\$ 127.48	\$ 127.48	\$ 127.48	\$ 127.48	\$ 127.48		
	3,000	Additional Water Cost/Month	\$ 1.94	\$ 1.63	\$ 1.27	\$ 1.31	\$ 1.35	\$ 1.39	\$ 1.43	\$ -	\$ -	\$ -	\$ -	\$ -		
	5,000	\$ 2.46	\$ 2.07	\$ 1.61	\$ 1.66	\$ 1.71	\$ 1.76	\$ 1.81	\$ -	\$ -	\$ -	\$ -	\$ -			
	8,000	\$ 3.23	\$ 2.72	\$ 2.12	\$ 2.18	\$ 2.25	\$ 2.31	\$ 2.38	\$ -	\$ -	\$ -	\$ -	\$ -			
	11,000	\$ 4.01	\$ 3.36	\$ 2.62	\$ 2.70	\$ 2.78	\$ 2.87	\$ 2.95	\$ -	\$ -	\$ -	\$ -	\$ -			
	15,000	\$ 5.04	\$ 4.23	\$ 3.30	\$ 3.40	\$ 3.50	\$ 3.60	\$ 3.71	\$ -	\$ -	\$ -	\$ -	\$ -			
	3,000	Additional Water Cost/Year	\$ 23.34	\$ 19.61	\$ 15.29	\$ 15.75	\$ 16.22	\$ 16.71	\$ 17.21	\$ -	\$ -	\$ -	\$ -	\$ -		
	5,000	\$ 29.52	\$ 24.80	\$ 19.34	\$ 19.92	\$ 20.52	\$ 21.13	\$ 21.77	\$ -	\$ -	\$ -	\$ -	\$ -			
	8,000	\$ 38.79	\$ 32.58	\$ 25.42	\$ 26.18	\$ 26.96	\$ 27.77	\$ 28.61	\$ -	\$ -	\$ -	\$ -	\$ -			
	11,000	\$ 48.06	\$ 40.37	\$ 31.49	\$ 32.43	\$ 33.41	\$ 34.41	\$ 35.44	\$ -	\$ -	\$ -	\$ -	\$ -			
	15,000	\$ 60.42	\$ 50.75	\$ 39.59	\$ 40.77	\$ 42.00	\$ 43.26	\$ 44.56	\$ -	\$ -	\$ -	\$ -	\$ -			



Storm Water Utility

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Budget Inflation Rate		0.20%	2.01%	2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,308	8,324	8,491	8,661	8,834	9,011	9,191
Base Rate	\$ 2.00	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25
Revenues							
Storm Water Fees	\$ 199,386	\$ 199,776	\$ 229,257	\$ 233,842	\$ 238,519	\$ 243,289	\$ 248,155
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Connection Fees/Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 270,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable/Payable	\$ (1,060)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Storm Water Utility Revenues	\$ 470,999	\$ 199,776	\$ 229,257	\$ 233,842	\$ 238,519	\$ 243,289	\$ 248,155
Expenditures							
Budget Inflation Rate		-52.84%	26.65%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 27,120	\$ 86,603	\$ 93,631	\$ 98,313	\$ 103,228	\$ 108,390	\$ 113,809
Services & Commodities	\$ 329,068	\$ 53,500	\$ 54,300	\$ 57,015	\$ 59,866	\$ 62,859	\$ 66,002
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers							
Equipment Revolving	\$ 22,953	\$ 30,000	\$ 64,000	\$ 50,000	\$ 49,000	\$ 45,000	\$ 11,000
Capital Reserve	\$ 30,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing & Accounting	\$ 35,691	\$ 39,669	\$ 33,742	\$ 30,368	\$ 27,331	\$ 24,598	\$ 22,138
Total Storm Water Utility Expenditures	\$ 444,832	\$ 209,772	\$ 265,673	\$ 255,695	\$ 239,425	\$ 240,847	\$ 212,949
Net Change in Fund Balance	\$ 26,167	\$ (9,996)	\$ (36,416)	\$ (21,853)	\$ (906)	\$ 2,443	\$ 35,206
Beginning Fund Balance	\$ 122,072	\$ 148,239	\$ 138,243	\$ 101,827	\$ 79,974	\$ 79,068	\$ 81,511
Ending Fund Balance	\$ 148,239	\$ 138,243	\$ 101,827	\$ 79,974	\$ 79,068	\$ 81,511	\$ 116,717
% Reserved	33.32%	65.90%	38.33%	31.28%	33.02%	33.84%	54.81%

RATE INCREASE:
A rate increase was discussed in FY 18 but never implemented. Safe will be seeking additional direction from Council this winter.

REPLACE:
Skidsteer = **\$12,000** (+ \$30K from Parks)
One (1) one-ton truck = SET-ASIDE **\$15,000** (+ \$35K from Parks)

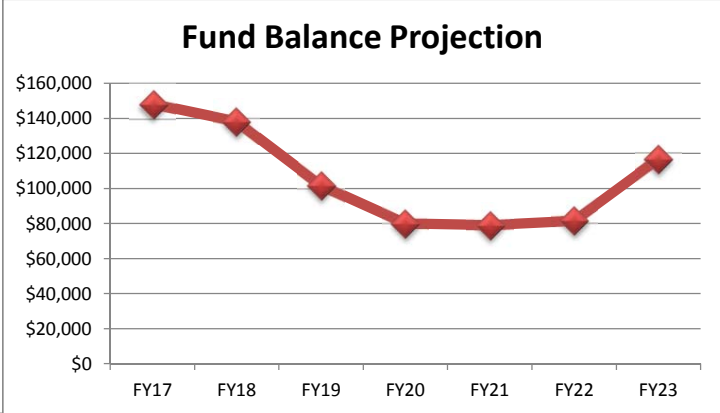
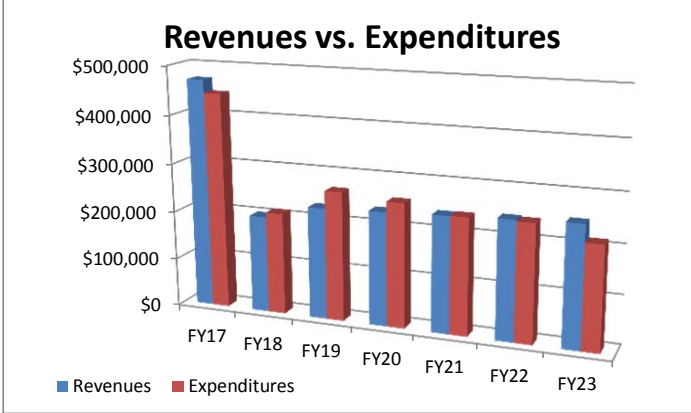
REPLACE one (1) half-ton construction inspector truck & ADD one (1) half-ton truck = **\$7,000** (+ \$7K from Water, WW, and Streets; + \$42K from RUTF)

ADD:
Sewer easement machine = **\$30,000** (+ \$30K from WW)

REHABILITATE:
Declining manholes = ANNUAL **\$20,000** (+ \$50K from WW)

A Breakdown of Storm Water Utility

Total Personnel Costs	\$ 27,120	\$ 86,603	\$ 93,631	\$ 98,313	\$ 103,228	\$ 108,390	\$ 113,809
% of Storm Water Utility Expenditures	6.10%	41.28%	35.24%	38.45%	43.12%	45.00%	53.44%



Public Safety

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Police							
Budget Inflation Rate		13.48%	11.42%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 1,948,297	\$ 2,241,385	\$ 2,454,767	\$ 2,577,505	\$ 2,706,381	\$ 2,841,700	\$ 2,983,785
Services & Commodities	\$ 194,974	\$ 250,051	\$ 253,051	\$ 265,704	\$ 278,989	\$ 292,938	\$ 307,585
Capital Outlay	\$ 1,500	\$ 10,900	\$ 10,900	\$ 11,445	\$ 12,017	\$ 12,618	\$ 13,249
Transfers	\$ 104,349	\$ 50,000	\$ 125,000	\$ 158,000	\$ 144,000	\$ 175,000	\$ 175,000
Total	\$ 2,249,120	\$ 2,552,336	\$ 2,843,718	\$ 3,012,654	\$ 3,141,387	\$ 3,322,256	\$ 3,479,619
							ADD: One full-time officer (1.0 FTE)
							ELIMINATE: One part-time
							REPLACE: Three (3) squad cars = \$125,000
Emergency Management							
Budget Inflation Rate		279.69%	-66.52%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 17,422	\$ 21,150	\$ 22,150	\$ 23,036	\$ 23,957	\$ 24,916	\$ 25,912
Capital Outlay	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 17,422	\$ 66,150	\$ 22,150	\$ 23,036	\$ 23,957	\$ 74,916	\$ 25,912
							FY19 SAFER grant is accounted in this line item = \$75,906
							ADD: Funding for part-time staff options = \$73,500 (currently being evaluated by Fire Chief)
Fire							
Budget Inflation Rate		-7.31%	22.47%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 316,085	\$ 422,548	\$ 572,018	\$ 600,619	\$ 630,650	\$ 662,182	\$ 695,291
Services & Commodities	\$ 179,669	\$ 199,839	\$ 225,806	\$ 237,096	\$ 248,951	\$ 261,399	\$ 274,469
Capital Outlay	\$ 26,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 210,879	\$ 56,984	\$ 34,200	\$ 75,000	\$ 100,000	\$ 125,000	\$ 150,000
Total	\$ 732,964	\$ 679,371	\$ 832,024	\$ 912,715	\$ 979,601	\$ 1,048,581	\$ 1,119,760
							ADD & REPLACE: Protective gear and equipment = \$34,200 (includes nozzles, ice rescue suit, defibrillators & vehicle rescue stabilization devices)
Building Inspections							
Budget Inflation Rate		11.79%	-6.49%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 472,130	\$ 518,221	\$ 473,316	\$ 496,982	\$ 521,831	\$ 547,922	\$ 575,319
Services & Commodities	\$ 39,793	\$ 65,465	\$ 65,465	\$ 68,738	\$ 72,175	\$ 75,784	\$ 79,573
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 10,196	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 522,119	\$ 583,686	\$ 545,781	\$ 565,720	\$ 594,006	\$ 623,706	\$ 654,892
							Penn Twp & Madison Twp contribution = \$179,658
							REPLACE one (1) half-ton construction inspector truck & ADD one (1) half-ton truck = \$7,000 (+ \$7K from Water, WW, and Storm Water; + \$42K from RUTF)
Animal Control							
Budget Inflation Rate		134.66%	0.23%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ 3,147	\$ 5,050	\$ 5,100	\$ 5,304	\$ 5,516	\$ 5,737	\$ 5,966
Services & Commodities	\$ 6,079	\$ 16,600	\$ 16,600	\$ 17,264	\$ 17,955	\$ 18,673	\$ 19,420
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 9,226	\$ 21,650	\$ 21,700	\$ 22,568	\$ 23,471	\$ 24,410	\$ 25,386
Traffic Safety							
Budget Inflation Rate		23.39%	4.83%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 28,032	\$ 36,765	\$ 38,541	\$ 40,468	\$ 42,491	\$ 44,616	\$ 46,847
Services & Commodities	\$ 1,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 29,795	\$ 36,765	\$ 38,541	\$ 40,468	\$ 42,491	\$ 44,616	\$ 46,847
Total Public Safety	\$ 3,560,646	\$ 3,939,958	\$ 4,303,914	\$ 4,577,161	\$ 4,804,913	\$ 5,138,485	\$ 5,352,416

A Breakdown of Public Safety

% of General Fund Budget	33.25%	31.94%	33.22%	33.20%	33.29%	33.68%	33.81%
Cost/Capita	\$ 194.58	\$ 207.38	\$ 218.48	\$ 224.38	\$ 227.73	\$ 235.72	\$ 237.90
Total Personnel Costs	\$ 2,767,691	\$ 3,223,969	\$ 3,543,742	\$ 3,720,878	\$ 3,906,869	\$ 4,102,157	\$ 4,307,208
% of Public Safety Expenditures	77.73%	81.83%	82.34%	81.29%	81.31%	79.83%	80.47%

Fire Capital Fund

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Revenues							
Transfer from General Fund	\$ 237,210	\$ 56,984	\$ 34,200	\$ 75,000	\$ 100,000	\$ 125,000	\$ 150,000
Other Transfers	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 400,000
Total Fire Capital Revenues	\$ 237,210	\$ 56,984	\$ 34,200	\$ 1,075,000	\$ 100,000	\$ 125,000	\$ 550,000
Equipment*							
SCBA Units	\$ 234,045						
Fire Safety Multipurpose Vehicle	\$ 62,000						
Bunker Gear		\$ 64,000					
Inspections Vehicles (2)		\$ 100,000					
Fire Department Equipment			\$ 14,200				
Fire House Improvements			\$ 20,000				
Ladder Truck				\$ 1,250,000			
Pumper/Tanker				\$ 250,000			
Grass Truck						\$ 325,000	
Pumper Truck							\$ 400,000
Total Fire Capital Expenditures	\$ 296,045	\$ 164,000	\$ 34,200	\$ 1,500,000	\$ -	\$ 325,000	\$ 400,000
Net Change in Fund Balance	\$ (58,835)	\$ (107,016)	\$ -	\$ (425,000)	\$ 100,000	\$ (200,000)	\$ 150,000
Beginning Fund Balance	\$ 478,280	\$ 419,445	\$ 312,429	\$ 312,429	\$ (112,571)	\$ (12,571)	\$ (212,571)
Ending Fund Balance	\$ 419,445	\$ 312,429	\$ 312,429	\$ (112,571)	\$ (12,571)	\$ (212,571)	\$ (62,571)

Equipment* See Capital Improvements Plan (CIP) for equipment details.

Other Transfers^ FY20 & FY23 = General Obligation Bonds needed for larger equipment purchases.

Public Works

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Solid Waste Collection							
Budget Inflation Rate		28.29%	2.58%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 619,710	\$ 795,000	\$ 815,500	\$ 848,120	\$ 882,045	\$ 917,327	\$ 954,020
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 619,710	\$ 795,000	\$ 815,500	\$ 848,120	\$ 882,045	\$ 917,327	\$ 954,020
Transit							
Budget Inflation Rate		11.54%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 156,897	\$ 175,000	\$ 175,000	\$ 182,000	\$ 189,280	\$ 196,851	\$ 204,725
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 156,897	\$ 175,000	\$ 175,000	\$ 182,000	\$ 189,280	\$ 196,851	\$ 204,725
Streets							
Budget Inflation Rate		0.00%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ 1,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 3,160	\$ 15,000	\$ 15,000	\$ 15,600	\$ 16,224	\$ 16,873	\$ 17,548
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Total	\$ 4,666	\$ 15,000	\$ 15,000	\$ 15,600	\$ 31,224	\$ 16,873	\$ 17,548
Total Public Works	\$ 781,273	\$ 985,000	\$ 1,005,500	\$ 1,045,720	\$ 1,102,549	\$ 1,131,051	\$ 1,176,293

REHABILITATE:
Sidewalks = \$15,000

A Breakdown of Public Works

% of General Fund Budget	7.30%	7.98%	7.76%	7.58%	7.64%	7.41%	7.43%
Cost/Capita	\$ 42.69	\$ 51.84	\$ 51.04	\$ 51.26	\$ 52.26	\$ 51.89	\$ 52.28
Total Personnel Costs	\$ 1,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Public Works Expenditures	0.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Health & Social Services

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Social Services							
Budget Inflation Rate		1.45%	0.00%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 103,500	\$ 105,000	\$ 105,000	\$ 108,150	\$ 111,395	\$ 114,736	\$ 118,178
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 103,500	\$ 105,000	\$ 105,000	\$ 108,150	\$ 111,395	\$ 114,736	\$ 118,178
Total Health & Social Services	\$ 103,500	\$ 105,000	\$ 105,000	\$ 108,150	\$ 111,395	\$ 114,736	\$ 118,178

A Breakdown of Social Services

% of General Fund Budget	0.97%	0.85%	0.81%	0.78%	0.77%	0.75%	0.75%
Cost/Capita	\$ 5.66	\$ 5.53	\$ 5.33	\$ 5.30	\$ 5.28	\$ 5.26	\$ 5.25
Total Personnel Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Health & Social Svcs Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DECISION ITEMS FOR FY19	FY17 Award	FY18 Award	FY19 Request	FY19 Actual
Social Service Requests				
Big Brothers/Big Sisters	\$ 2,500	\$ 2,500	\$ 4,375	
Housing Trust Fund of Johnson Co	\$ 8,000	\$ 8,000	\$ 8,000	
NL Family Resource Center	\$ 55,000	\$ 55,000	\$ 56,100	
NL Food & Clothing Pantry	\$ 15,000	\$ 16,000	\$ 17,000	
Total Requests	\$ 80,500	\$ 81,500	\$ 85,475	\$ -
Discretionary Fund Applicants				
Aging Services, Inc.	\$ -	\$ -	\$ 2,500	
Any Given Child	\$ 2,000	\$ 2,000	\$ 2,000	
Crisis Center of Johnson County	\$ 3,400	\$ -	\$ 6,500	
Domestic Violence Intervention Program	\$ 3,000	\$ 5,000	\$ 6,600	
Elder Services, Inc.	\$ 6,500	\$ 10,000	\$ 10,000	
Four Oaks Family and Children's Services	\$ -	\$ 3,000	\$ 3,000	
ISU Extension & Outreach of Johnson Co	\$ 1,100	\$ -	\$ 1,011	
Journey Above Poverty	\$ -	\$ -	\$ 7,200	
LIFEChurch	\$ -	\$ -	\$ 2,500	
Rape Victim Advocacy Program	\$ 1,000	\$ -	\$ 2,000	
Shelter House Community Shelter	\$ -	\$ -	\$ 7,000	
Other	\$ 6,000	\$ 3,500	\$ -	
Total Discretionary Requests	\$ 23,000	\$ 23,500	\$ 50,311	\$ -
Total All Requests	\$ 103,500	\$ 105,000	\$ 135,786	\$ -

Culture & Recreation

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated	
Library								
Budget Inflation Rate		11.35%	7.42%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 687,038	\$ 768,914	\$ 839,504	\$ 881,479	\$ 925,553	\$ 971,831	\$ 1,020,422	ADD: One permanent part-time employee
Services & Commodities	\$ 207,699	\$ 234,445	\$ 241,745	\$ 253,832	\$ 266,524	\$ 279,850	\$ 293,843	
Capital Outlay	\$ 9,220	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 903,957	\$ 1,006,559	\$ 1,081,249	\$ 1,135,311	\$ 1,192,077	\$ 1,251,681	\$ 1,314,265	
Parks, Buildings & Grounds								
Budget Inflation Rate		12.05%	7.65%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 586,909	\$ 628,557	\$ 708,914	\$ 744,360	\$ 781,578	\$ 820,657	\$ 861,689	REPLACE: Skidsteer = \$30,000 One (1) one-ton truck = SET-ASIDE \$35,000 (+ \$15K from Storm Water)
Services & Commodities	\$ 153,370	\$ 188,850	\$ 188,350	\$ 197,768	\$ 207,656	\$ 218,039	\$ 228,941	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 57,522	\$ 76,500	\$ 65,000	\$ 135,500	\$ 95,000	\$ 135,000	\$ 40,000	
Total	\$ 797,801	\$ 893,907	\$ 962,264	\$ 1,077,627	\$ 1,084,234	\$ 1,173,695	\$ 1,130,630	
Recreation								
Budget Inflation Rate		27.78%	-3.91%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 948,129	\$ 1,107,307	\$ 1,142,929	\$ 1,200,075	\$ 1,260,079	\$ 1,323,083	\$ 1,389,237	REPLACE: Exercise equipment = ANNUAL \$40,000
Services & Commodities	\$ 325,975	\$ 392,700	\$ 412,100	\$ 432,705	\$ 454,340	\$ 477,057	\$ 500,910	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 25,000	\$ 160,000	\$ 40,000	\$ 40,000	\$ 75,000	\$ 75,000	\$ 80,000	
Total	\$ 1,299,104	\$ 1,660,007	\$ 1,595,029	\$ 1,672,780	\$ 1,789,419	\$ 1,875,140	\$ 1,970,147	
Community Center								
Budget Inflation Rate		38.62%	-21.47%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	REPLACE: Thirty-three (33) Security cameras = \$36,000
Services & Commodities	\$ 172,251	\$ 191,150	\$ 200,500	\$ 210,525	\$ 221,051	\$ 232,104	\$ 243,709	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 45,000	\$ 110,000	\$ 36,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Total	\$ 217,251	\$ 301,150	\$ 236,500	\$ 260,525	\$ 271,051	\$ 282,104	\$ 293,709	
Cemetery								
Budget Inflation Rate		7.49%	0.00%	6.00%	6.00%	6.00%	6.00%	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Mowing contract
Services & Commodities	\$ 37,212	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 37,212	\$ 40,000	\$ 40,000	\$ 42,400	\$ 44,944	\$ 47,641	\$ 50,499	
Aquatic Center								
Budget Inflation Rate		-7.77%	14.34%	5.00%	5.00%	5.00%	5.00%	
Personnel Services	\$ 461,978	\$ 471,045	\$ 494,222	\$ 518,933	\$ 544,880	\$ 572,124	\$ 600,730	REMODEL: Aquatics Plan projects = \$100,000
Services & Commodities	\$ 183,864	\$ 287,750	\$ 302,000	\$ 317,100	\$ 332,955	\$ 349,603	\$ 367,083	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ 204,000	\$ 25,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
Total	\$ 849,842	\$ 783,795	\$ 896,222	\$ 986,033	\$ 1,027,835	\$ 1,071,726	\$ 1,117,813	
Total Culture & Recreation	\$ 4,105,167	\$ 4,685,418	\$ 4,811,264	\$ 5,174,677	\$ 5,409,560	\$ 5,701,988	\$ 5,877,063	

A Breakdown of Culture & Recreation

% of General Fund Budget	38.34%	37.98%	37.14%	37.53%	37.47%	37.37%	37.12%
Cost/Capita	\$ 224.34	\$ 246.61	\$ 244.24	\$ 253.67	\$ 256.39	\$ 261.57	\$ 261.21
Total Personnel Costs	\$ 2,684,054	\$ 2,975,823	\$ 3,185,569	\$ 3,344,847	\$ 3,512,090	\$ 3,687,694	\$ 3,872,079
% of Culture & Rec Expenditures	65.38%	63.51%	66.21%	64.64%	64.92%	64.67%	65.88%

Community & Economic Development

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Community Beautification							
Budget Inflation Rate		0.00%	-100.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ -	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 10,400	\$ 10,816
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 15,000	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 10,400	\$ 10,816
Economic Development							
Budget Inflation Rate		41.10%	0.00%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 81,500	\$ 115,000	\$ 115,000	\$ 118,450	\$ 122,004	\$ 125,664	\$ 129,434
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 81,500	\$ 115,000	\$ 115,000	\$ 118,450	\$ 122,004	\$ 125,664	\$ 129,434
Planning & Zoning							
Budget Inflation Rate		28.77%	16.03%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 112,575	\$ 121,735	\$ 137,549	\$ 144,426	\$ 151,648	\$ 159,230	\$ 167,192
Services & Commodities	\$ 220,756	\$ 307,500	\$ 360,500	\$ 378,525	\$ 397,451	\$ 417,324	\$ 438,190
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 333,331	\$ 429,235	\$ 498,049	\$ 522,951	\$ 549,099	\$ 576,554	\$ 605,382
Communications							
Budget Inflation Rate		30.18%	-0.61%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 244,156	\$ 256,348	\$ 272,038	\$ 285,640	\$ 299,922	\$ 314,918	\$ 330,664
Services & Commodities	\$ 17,833	\$ 61,300	\$ 34,940	\$ 36,687	\$ 38,521	\$ 40,447	\$ 42,470
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 23,400	\$ 32,000	\$ 31,000	\$ 13,000	\$ 25,000	\$ 14,000
Total	\$ 261,989	\$ 341,048	\$ 338,978	\$ 353,327	\$ 351,443	\$ 380,365	\$ 387,134
Total Community & Econ Dev.	\$ 691,820	\$ 900,283	\$ 952,027	\$ 999,728	\$ 1,032,546	\$ 1,092,983	\$ 1,132,765

ICAD = \$75,000
 Entrepreneurial Dev't Ctr = \$5,000
 Blues & BBQ = \$15,000
 UNESCO = \$10,000
 Other = \$10,000

ADD:
 Concept planning = \$50,000

REPLACE production equipment for live broadcasts and two (2) workstations & ADD a camera lens = \$32,000

A Breakdown of Community & Economic Development

% of General Fund Budget	6.46%	7.30%	7.35%	7.25%	7.15%	7.16%	7.15%
Cost/Capita	\$ 37.81	\$ 47.39	\$ 48.33	\$ 49.01	\$ 48.94	\$ 50.14	\$ 50.35
Total Personnel Costs	\$ 356,731	\$ 378,083	\$ 409,587	\$ 430,066	\$ 451,570	\$ 474,148	\$ 497,856
% of Comm & Ec Dev Expenditures	51.56%	42.00%	43.02%	43.02%	43.73%	43.38%	43.95%

General Government

Department	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Mayor & Council							
Budget Inflation Rate		51.23%	0.56%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 16,043	\$ 24,500	\$ 24,636	\$ 25,868	\$ 27,161	\$ 28,519	\$ 29,945
Services & Commodities	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 16,200	\$ 24,500	\$ 24,636	\$ 25,868	\$ 33,161	\$ 34,519	\$ 35,945
Administrative							
Budget Inflation Rate		15.50%	3.58%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 713,625	\$ 877,057	\$ 896,182	\$ 940,991	\$ 988,041	\$ 1,037,443	\$ 1,089,315
Services & Commodities	\$ 487,255	\$ 510,000	\$ 540,500	\$ 567,525	\$ 595,901	\$ 625,696	\$ 656,981
Capital Outlay	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,200,880	\$ 1,387,057	\$ 1,436,682	\$ 1,518,516	\$ 1,593,942	\$ 1,673,139	\$ 1,756,296
Elections							
Budget Inflation Rate							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Commodities	\$ 3,218	\$ 4,000	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,218	\$ 4,000	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
Legal & Tort Liability							
Budget Inflation Rate		10.48%	4.20%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 217,049	\$ 235,154	\$ 245,539	\$ 257,816	\$ 270,707	\$ 284,242	\$ 298,454
Services & Commodities	\$ 6,755	\$ 12,100	\$ 12,100	\$ 12,705	\$ 13,340	\$ 14,007	\$ 14,708
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 223,804	\$ 247,254	\$ 257,639	\$ 270,521	\$ 284,047	\$ 298,249	\$ 313,162
Personnel							
Budget Inflation Rate		178.49%	0.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$ 17,425	\$ 51,500	\$ 48,500	\$ 50,925	\$ 53,471	\$ 56,145	\$ 58,952
Services & Commodities	\$ 3,222	\$ 6,000	\$ 9,000	\$ 9,450	\$ 9,923	\$ 10,419	\$ 10,940
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 20,647	\$ 57,500	\$ 57,500	\$ 60,375	\$ 63,394	\$ 66,563	\$ 69,892
Total General Government	\$ 1,464,749	\$ 1,720,311	\$ 1,776,457	\$ 1,881,280	\$ 1,974,544	\$ 2,078,471	\$ 2,175,295

UPDATE:
Phone system = \$18,000

A Breakdown of General Government

% of General Fund Budget	13.68%	13.95%	13.71%	13.65%	13.68%	13.62%	13.74%
Cost/Capita	\$ 80.05	\$ 90.55	\$ 90.18	\$ 92.22	\$ 93.58	\$ 95.35	\$ 96.68
Total Personnel Costs	\$ 964,142	\$ 1,188,211	\$ 1,214,857	\$ 1,275,600	\$ 1,339,380	\$ 1,406,349	\$ 1,476,666
% of General Gov't Expenditures	65.82%	69.07%	68.39%	67.80%	67.83%	67.66%	67.88%

General Fund Revenues

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Taxable Value							
Inflationary Rate		8.68%	6.74%	4.00%	4.00%	4.00%	4.00%
Regular	\$ 755,873,970	\$ 821,766,228	\$ 877,173,602	\$ 912,260,546	\$ 948,750,968	\$ 986,701,007	\$ 1,026,169,047
Agriculture	\$ 1,801,641	\$ 1,671,691	\$ 1,729,606	\$ 1,798,790	\$ 1,870,742	\$ 1,945,572	\$ 2,023,394
Tax Rates							
General	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000
Insurance	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Transit	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Emergency	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Other	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
Total General Fund	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000
Trust & Agency	\$1.80511	\$2.04270	\$2.00591	\$2.00591	\$2.00591	\$2.00591	\$2.00591
Agriculture	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375
Tax Rate Revenues							
General	\$ 6,084,805	\$ 6,656,306	\$ 7,105,106	\$ 7,389,310	\$ 7,684,883	\$ 7,992,278	\$ 8,311,969
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 116,063	\$ 100,000	\$ 115,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Trust & Agency	\$ 1,421,427	\$ 1,682,860	\$ 1,759,531	\$ 1,829,913	\$ 1,903,109	\$ 1,979,233	\$ 2,058,403
Agriculture	\$ 5,400	\$ 5,021	\$ 5,195	\$ 5,403	\$ 5,619	\$ 5,844	\$ 6,078
Utility Excise Tax	\$ 39,014	\$ 16,808	\$ 19,634	\$ 20,419	\$ 21,236	\$ 22,086	\$ 22,969
Mobile Home Taxes	\$ 18,318	\$ 20,000	\$ 20,000	\$ 20,800	\$ 21,632	\$ 22,497	\$ 23,397
Total	\$ 7,685,027	\$ 8,480,995	\$ 9,024,467	\$ 9,365,845	\$ 9,736,479	\$ 10,121,938	\$ 10,522,816
Inflationary Rate		-4.04%	2.61%	1.00%	1.00%	1.00%	1.00%
Licenses & Permits	\$ 614,422	\$ 589,600	\$ 605,000	\$ 611,050	\$ 617,161	\$ 623,332	\$ 629,565
Inflationary Rate		-15.30%	-9.70%	1.00%	1.00%	1.00%	1.00%
Use of Money	\$ 182,653	\$ 154,700	\$ 139,700	\$ 141,097	\$ 142,508	\$ 143,933	\$ 145,372
Inflationary Rate		-8.40%	14.71%	1.00%	1.00%	1.00%	1.00%
Intergovernmental	\$ 267,030	\$ 244,592	\$ 280,564	\$ 283,370	\$ 286,203	\$ 289,065	\$ 291,956
Inflationary Rate		1.48%	2.71%	3.00%	3.00%	3.00%	3.00%
Charges for Services	\$ 1,834,394	\$ 1,861,600	\$ 1,912,100	\$ 1,969,463	\$ 2,028,547	\$ 2,089,403	\$ 2,152,085
Inflationary Rate		-37.38%	-16.67%	2.00%	2.00%	2.00%	2.00%
Misellaneous	\$ 105,398	\$ 66,000	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534
Inflationary Rate		11.06%	-10.43%	2.00%	2.00%	2.00%	2.00%
Utility Accounting & Collection	\$ 678,349	\$ 753,379	\$ 674,833	\$ 688,330	\$ 702,096	\$ 716,138	\$ 730,461
Inflationary Rate		-10.70%	-43.63%	-40.87%	-100.00%	0.00%	0.00%
State Funded Property Tax Backfill	\$ 235,991	\$ 210,746	\$ 118,806	\$ 70,249	\$ -	\$ -	\$ -
Total	\$ 11,603,264	\$ 12,361,612	\$ 12,810,470	\$ 13,185,503	\$ 13,570,216	\$ 14,042,177	\$ 14,531,790

GENERAL FUND REVENUE GROWTH:
 FY17 = \$758,348
 FY18 = \$448,858

General Fund Summary

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Revenues							
Property Taxes	\$ 7,685,027	\$ 8,480,995	\$ 9,024,467	\$ 9,365,845	\$ 9,736,479	\$ 10,121,938	\$ 10,522,816
Licenses & Permits	\$ 614,422	\$ 589,600	\$ 605,000	\$ 611,050	\$ 617,161	\$ 623,332	\$ 629,565
Use of Money	\$ 182,653	\$ 154,700	\$ 139,700	\$ 141,097	\$ 142,508	\$ 143,933	\$ 145,372
Intergovernmental	\$ 267,030	\$ 244,592	\$ 280,564	\$ 283,370	\$ 286,203	\$ 289,065	\$ 291,956
Charges for Services	\$ 1,834,394	\$ 1,861,600	\$ 1,912,100	\$ 1,969,463	\$ 2,028,547	\$ 2,089,403	\$ 2,152,085
Miscellaneous	\$ 105,398	\$ 66,000	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534
Utility Accounting & Collection	\$ 678,349	\$ 753,379	\$ 674,833	\$ 688,330	\$ 702,096	\$ 716,138	\$ 730,461
State Funded Property Tax Backfill	\$ 235,991	\$ 210,746	\$ 118,806	\$ 70,249	\$ -	\$ -	\$ -
Total General Fund Revenues	\$ 11,603,264	\$ 12,361,612	\$ 12,810,470	\$ 13,185,503	\$ 13,570,216	\$ 14,042,177	\$ 14,531,790
Expenditures							
Public Safety	\$ 3,560,646	\$ 3,939,958	\$ 4,303,914	\$ 4,577,161	\$ 4,804,913	\$ 5,138,485	\$ 5,352,416
Public Works	\$ 781,273	\$ 985,000	\$ 1,005,500	\$ 1,045,720	\$ 1,102,549	\$ 1,131,051	\$ 1,176,293
Health & Social Services	\$ 103,500	\$ 105,000	\$ 105,000	\$ 108,150	\$ 111,395	\$ 114,736	\$ 118,178
Culture & Recreation	\$ 4,105,167	\$ 4,685,418	\$ 4,811,264	\$ 5,174,677	\$ 5,409,560	\$ 5,701,988	\$ 5,877,063
Community & Economic Development	\$ 691,820	\$ 900,283	\$ 952,027	\$ 999,728	\$ 1,032,546	\$ 1,092,983	\$ 1,132,765
General Government	\$ 1,464,749	\$ 1,720,311	\$ 1,776,457	\$ 1,881,280	\$ 1,974,544	\$ 2,078,471	\$ 2,175,295
Total General Fund Expenditures	\$ 10,707,155	\$ 12,335,970	\$ 12,954,162	\$ 13,786,717	\$ 14,435,506	\$ 15,257,713	\$ 15,832,010
Net Change in Fund Balance	\$ 896,109	\$ 25,642	\$ (143,692)	\$ (601,213)	\$ (865,290)	\$ (1,215,536)	\$ (1,300,220)
Beginning Fund Balance	\$ 3,768,670	\$ 4,664,779	\$ 4,690,421	\$ 4,546,729	\$ 3,945,516	\$ 3,080,226	\$ 1,864,689
Ending Fund Balance	\$ 4,664,779	\$ 4,690,421	\$ 4,546,729	\$ 3,945,516	\$ 3,080,226	\$ 1,864,689	\$ 564,470
% Reserved	43.57%	38.02%	35.10%	28.62%	21.34%	12.22%	3.57%
Total Revenues/Capita	\$ 634	\$ 651	\$ 650	\$ 646	\$ 643	\$ 644	\$ 646
Expenditures/Capita							
Public Safety	\$ 195	\$ 207	\$ 218	\$ 224	\$ 228	\$ 236	\$ 238
Public Works	\$ 43	\$ 52	\$ 51	\$ 51	\$ 52	\$ 52	\$ 52
Health & Social Services	\$ 6	\$ 6	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
Culture & Recreation	\$ 224	\$ 247	\$ 244	\$ 254	\$ 256	\$ 262	\$ 261
Community & Economic Development	\$ 38	\$ 47	\$ 48	\$ 49	\$ 49	\$ 50	\$ 50
General Government	\$ 80	\$ 91	\$ 90	\$ 92	\$ 94	\$ 95	\$ 97
Total General Fund Expenditures/Capita	\$ 585	\$ 649	\$ 658	\$ 676	\$ 684	\$ 700	\$ 704
Personnel Expenditures							
Public Safety	\$ 2,767,691	\$ 3,223,969	\$ 3,543,742	\$ 3,720,878	\$ 3,906,869	\$ 4,102,157	\$ 4,307,208
Public Works	\$ 1,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health & Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Culture & Recreation	\$ 2,684,054	\$ 2,975,823	\$ 3,185,569	\$ 3,344,847	\$ 3,512,090	\$ 3,687,694	\$ 3,872,079
Community & Economic Development	\$ 356,731	\$ 378,083	\$ 409,587	\$ 430,066	\$ 451,570	\$ 474,148	\$ 497,856
General Government	\$ 964,142	\$ 1,188,211	\$ 1,214,857	\$ 1,275,600	\$ 1,339,380	\$ 1,406,349	\$ 1,476,666
Total Personnel Expenditures	\$ 6,774,124	\$ 7,766,086	\$ 8,353,755	\$ 8,771,392	\$ 9,209,908	\$ 9,670,349	\$ 10,153,809
% of General Fund Expenditures	63.27%	62.95%	64.49%	63.62%	63.80%	63.38%	64.13%

FUND BALANCE:
Despite proposed deficit, fund balance remains very healthy.

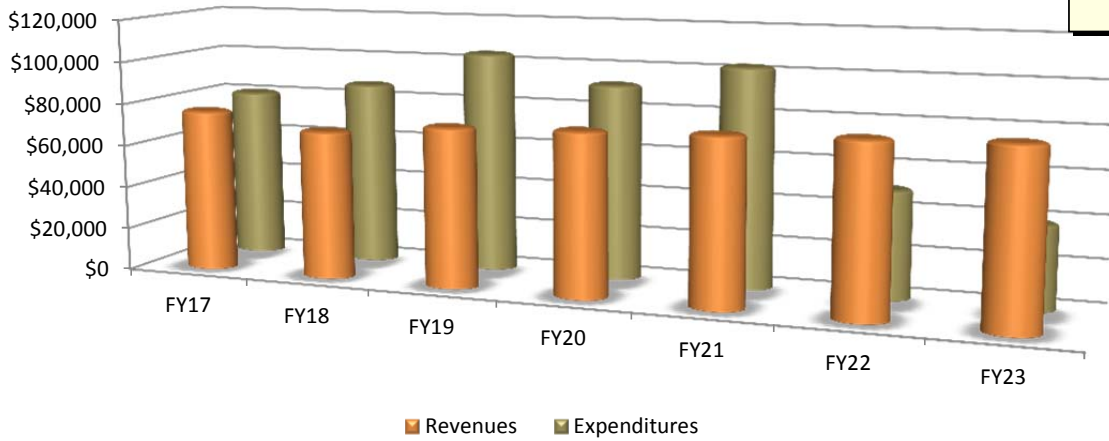
Hotel/Motel Tax

	FY17 Actual	FY18 Budget	FY19 Budget	FY20 Estimated	FY21 Estimated	FY22 Estimated	FY23 Estimated
Revenues							
Budget Inflation Rate		-8.80%	7.14%	2.00%	2.00%	2.00%	2.00%
Taxes Collected	\$ 76,753	\$ 70,000	\$ 75,000	\$ 76,500	\$ 78,030	\$ 79,591	\$ 81,182
Expenditures							
CVB Contribution	\$ 19,188	\$ 17,500	\$ 18,750	\$ 19,125	\$ 19,508	\$ 19,898	\$ 20,296
Services & Commodities	\$ 15,553	\$ 17,500	\$ 17,500	\$ 17,850	\$ 18,207	\$ 18,571	\$ 18,943
Projects	\$ 45,796	\$ 52,000	\$ 68,000	\$ 55,000	\$ 65,000	\$ 12,000	\$ -
Total	\$ 80,537	\$ 87,000	\$ 104,250	\$ 91,975	\$ 102,715	\$ 50,469	\$ 39,238
Net Change in Fund Balance	\$ (3,784)	\$ (17,000)	\$ (29,250)	\$ (15,475)	\$ (24,685)	\$ 29,122	\$ 41,944
Beginning Fund Balance	\$ 76,384	\$ 72,600	\$ 55,600	\$ 26,350	\$ 10,875	\$ (13,810)	\$ 15,312
Ending Fund Balance	\$ 72,600	\$ 55,600	\$ 26,350	\$ 10,875	\$ (13,810)	\$ 15,312	\$ 57,256
% Reserved	90.14%	63.91%	25.28%	11.82%	-13.44%	30.34%	145.92%

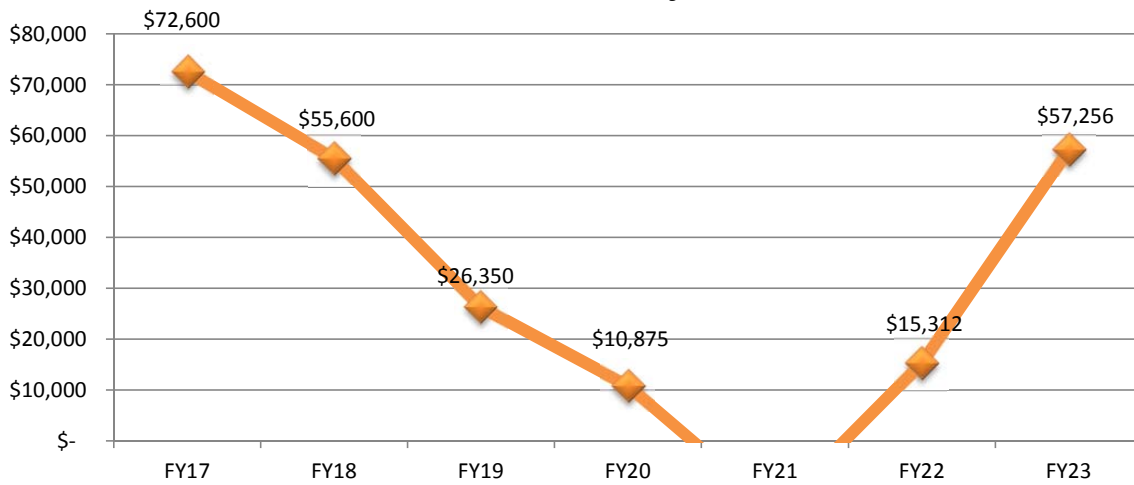
ADD:
Monument signage for various parks = **\$12,000**

IMPROVEMENTS:
Koser Park spectator seating, bldg appearance, & concrete = **\$26,000**
Deerfield Park concrete playground border and ADA ramp = **\$30,000**

Revenues vs. Expenditures



Fund Balance Projection



Project Name	Project Description	Department	Project Cost	Funding Sources													
				General	RUT	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	Hotel/ Motel	State	Federal	Other		
Construction of Administrative Campus (Police Station)	Design and construct a new City Hall/Police Department to accommodate administration, billing, building, planning, human resources, Police and a City Council Chambers. Remodel and expand Fire Department. (Phase 1; Police Station)	Administration	\$5,000,000							\$5,000,000							
Communications Equipment	Replace and upgrade current production equipment for live public meeting broadcasts; add new camera lens; replace 2 workstations.	Communications	\$32,000	\$32,000													
Fire Department Equipment	EMS equipment, protective gear and nozzles.	Fire	\$19,500														\$19,500
Fire House Improvements	Replace windows; update bunk room and lighting.	Fire	\$27,200														\$27,200
Skid Steer	Replace 2008 Case skid Steer.	Parks	\$42,000	\$30,000				\$12,000									
1-ton Truck	Replace Ford 1-ton truck with SS dump.	Parks	\$50,000	\$35,000				\$15,000									
Penn Meadows Park Improvements	Upgrade spectator seating and install shade/foul ball protection structure. Upgrade interior park trails from gravel to concrete.	Parks	\$280,000							\$280,000							
Centennial Park Development	Design climate controlled shelter and amphitheater and contract with fundraising consultant; complete driveway construction.	Parks	\$750,000							\$750,000							
Deerfield Park Improvements	Install concrete border around playground with ADA ramp and trail connection.	Parks	\$30,000									\$30,000					
Koser Park Improvements	Upgrade spectator seating and include shade structure; install concrete around storage building and upgrade appearance of building.	Parks	\$26,000									\$26,000					
Park Signage	Install monument signs at various parks throughout community.	Parks	\$12,000									\$12,000					
Trail Network Upgrades	Priorities 4 - 9 on the "Trails Projects" map.	Parks	\$215,000							\$215,000							
Police Vehicles	Replace three (3) squads cars and related equipment.	Police	\$125,000	\$125,000													
Boiler Replacement	Replace 1 of 4 facility boilers (phase 4 of 4).	Recreation	\$45,000	\$45,000													
Exercise Equipment	Annual designation of funds to replace cardio & weight exercise equipment at recreation center.	Recreation	\$40,000	\$40,000													
Security Upgrades	Replace cameras (33) throughout the facility.	Recreation	\$36,000	\$36,000													
Aquatic Center Upgrades & Renovations	Projects to be determined after Aquatics Plan approved.	Recreation/Pool	\$125,000	\$100,000													\$25,000
Ditch Mower	Add 10' ditch mower.	Streets	\$10,000		\$10,000												
Pickup Trucks (2)	Add 1/2 ton crew cab; replace construction inspector truck with 1/2 ton crew cab.	Streets	\$70,000	\$7,000	\$42,000	\$7,000	\$7,000	\$7,000									
Sewer Easement Machine	Add equipment to clean sewers that Vac/Jet truck cannot access.	Streets	\$60,000				\$30,000	\$30,000									
Tractor	Replace 2000 John Deere 5410.	Streets	\$50,000		\$50,000												
End Loader	Replace 2006 Case end loader.	Streets	\$130,000		\$130,000												
North Main Street	Reconstruction of North Main Street, from Cherry Street to Dubuque Street, including 28-foot wide PCC urban cross section and 5-foot sidewalks.	Street	\$595,000														\$595,000
East Penn Street Improvements	Construct improvements as recommended in the FY 18 evaluation.	Street	\$2,000,000						\$1,000,000	\$1,000,000							

Funding Sources

Project Name	Project Description	Department	Project Cost	Funding Sources													
				General	RUT	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	Hotel/ Motel	State	Federal	Other		
West Forevergreen Road*	Reconstruct W. Forevergreen Road, from Covered Bridge Road to Kansas Avenue. This is a two phase project in conjunction with the IDOT; IDOT will initially fund the project and the City will reimburse the IDOT once the project is completed; it is anticipated the first payment due will be in FY 22.	Street	\$2,500,000							\$2,500,000							
Manhole Rehab	Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.	Wastewater	\$70,000				\$50,000	\$20,000									
Lift Station Improvements	Construct buildings and enclose electrical boxes and prep for oxygen generators or alternative at West Lake and Progress Park lift stations.	Wastewater	\$175,000				\$175,000										
GE Membrane Train Modules	Annual designation of funds for the replacement of the membrane train modules in the MBR plant. The membranes have a life expectancy of 10-years.	Wastewater	\$180,500				\$180,500										
West Trunk Sewer Repair	Annual designation of funds to line the west truck sewer with a repairing and protective coating.	Wastewater	\$80,000				\$80,000										
Wheel Loader	Purchase wheel loader from Street Department.	Wastewater	\$50,000				\$50,000										
Harn Membrane Train Modules	Annual designation of funds for the replacement of the membrane train modules in the water plant. The membranes have a life expectancy of 5-years.	Water	\$80,000			\$80,000											
Scissor Lift	Add scissor lift for maintenance issues at the new water plant.	Water	\$15,000			\$15,000											
Fire Hydrant Cleaning System	Purchase hydrant paint and snow removal system.	Water	\$20,000			\$20,000											
Forklift	Purchase a new 6,000 lbs. forklift.	Water	\$30,000			\$30,000											
Hydraulic Excavator	Replace 2006 308CR excavator and trailer.	Water	\$165,000			\$165,000											
Annual Total			\$13,135,200	\$450,000	\$232,000	\$317,000	\$572,500	\$84,000	\$8,715,000	\$2,030,000	\$0	\$68,000	\$0	\$0	\$0	\$666,700	

Property Tax Rate Analysis

	FY17	FY18	FY19	FY20	FY21	FY22	FY23
General Fund	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10	\$ 8.10
Special Reserves	\$ 1.81	\$ 2.04	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01	\$ 2.01
Debt Service	\$ 1.13	\$ 0.89	\$ 0.92	\$ 1.37	\$ 1.20	\$ 1.66	\$ 1.93
Total	\$ 11.03	\$ 11.03	\$ 11.03	\$ 11.48	\$ 11.30	\$ 11.77	\$ 12.04
\$ Adjustment	\$ (0.00)	\$ (0.01)	\$ 0.45	\$ (0.18)	\$ 0.47	\$ 0.27	
% Adjustment	0.00%	-0.06%	4.11%	-1.53%	4.13%	2.27%	

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Annual Average Increase
Home Value								
\$100,000	\$ 613.73	\$ 628.19	\$ 613.26	\$ 638.45	\$ 628.70	\$ 654.64	\$ 669.53	9.30
Annual Adjustment	\$ 14.46	\$ (14.93)	\$ 25.19	\$ (9.75)	\$ 25.95	\$ 14.89		
\$200,000	\$ 1,227.46	\$ 1,256.38	\$ 1,226.52	\$ 1,276.90	\$ 1,257.39	\$ 1,309.29	\$ 1,339.06	18.60
Annual Adjustment	\$ 28.93	\$ (29.86)	\$ 50.38	\$ (19.51)	\$ 51.90	\$ 29.78		
\$300,000	\$ 1,841.19	\$ 1,884.58	\$ 1,839.78	\$ 1,915.35	\$ 1,886.09	\$ 1,963.93	\$ 2,008.60	27.90
Annual Adjustment	\$ 43.39	\$ (44.79)	\$ 75.56	\$ (29.26)	\$ 77.85	\$ 44.66		
Rollback	55.63%	56.94%	55.62%	55.62%	55.62%	55.62%	55.62%	

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Annual Average Increase
Building Value								
\$100,000	\$ 992.98	\$ 992.94	\$ 992.33	\$ 1,033.09	\$ 1,017.31	\$ 1,059.30	\$ 1,083.39	15.07
Annual Adjustment	\$ (0.04)	\$ (0.61)	\$ 40.76	\$ (15.78)	\$ 41.99	\$ 24.09		
\$300,000	\$ 2,978.95	\$ 2,978.83	\$ 2,977.00	\$ 3,099.27	\$ 3,051.92	\$ 3,177.89	\$ 3,250.16	45.20
Annual Adjustment	\$ (0.12)	\$ (1.83)	\$ 122.27	\$ (47.35)	\$ 125.97	\$ 72.27		
\$500,000	\$ 4,964.92	\$ 4,964.72	\$ 4,961.66	\$ 5,165.44	\$ 5,086.53	\$ 5,296.48	\$ 5,416.93	75.34
Annual Adjustment	\$ (0.20)	\$ (3.06)	\$ 203.78	\$ (78.91)	\$ 209.94	\$ 120.45		
Rollback	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	

