



January 17, 2017

North Liberty
City Council
Special Session
FY 18 Budget



AGENDA

North Liberty City Council
January 17, 2017
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 2018
5. Adjournment



Council/Staff Budget Work Session
January 17, 2017 - 5:30 P.M.
Discussion Items

January 17th 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. General Fund
 - a. Community and Economic Development
 - i. Staff Presentation
 - ii. Council Q&A
 - b. Public Safety
 - i. Staff Presentation
 - ii. Council Q&A
 - c. Public Works
 - i. Staff Presentation
 - ii. Council Q&A
 - d. Culture and Recreation
 - i. Staff Presentation
 - ii. Council Q&A
 - e. General Government
 - i. Staff Presentation
 - ii. Council Q&A
 - f. General Fund Revenues
 - i. Staff Presentation
 - ii. Council Q&A
2. Road Use Tax Budget
 - a. Staff Presentation
 - b. Council Q&A
3. Water Budget
 - a. Staff Presentation
 - b. Council Q&A

4. Wastewater Budget
 - a. Staff Presentation
 - b. Council Q&A

5. Storm Water Budget
 - a. Staff Presentation
 - b. Council Q&A

6. Hotel/Motel Budget
 - a. Staff Presentation
 - b. Council Q&A

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 18 Budget, January 17th Work Session, 5:30 P.M.***
Date: January 12, 2016

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 16; the current budget year, FY 17; the year we are budgeting for, FY 18; and anticipates revenues and expenditures for four years, through FY 22. Don't be alarmed by the future projections in fiscal years 19 – 22 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 18) in blue. In addition to the model, I have included a revised and proposed Capital Improvements Plan (CIP) for FY 18. The CIP corresponds with the planning model in that the expenses and tax rates reflect the projects being completed. The CIP for fiscal years 19-22 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.

The development of this budget, while very time consuming and detail oriented, has gone smoothly. Much of the credit for our process is the result of a dependable, capable and experienced management team. Our team began working on this budget in October and over the course of the last few months has worked closely with me as I have prepared the attached documents. I am proud of the work our department heads do and very much appreciate the efforts they have put forth to help develop this budget.

I believe this budget addresses the Council's budget goals as discussed at the November budget goal setting meeting. Below is a summary of the goals and budget proposals.

Street Infrastructure	Projects in FY 18 CIP include: Hwy 965, Phase 3 & 4; Front Street reconstruction from Zeller to Cherry; Forevergreen Road turn-lane; and evaluation of East Penn Street.
K-9 Program	\$30k designated to develop program.
Marketing Plan	Communications intends to work on this project; intern position will help
Trail & Sidewalk Connections	Funds designated to connect the Penn Street trail as well the trails on Alexander Way and Scales Bend Road.
Centennial Park	CIP includes \$4 million in investments in Centennial Park in next two years.
Dog Park	\$10k of H/M tax designated to be set-aside for future park.

Civic Campus/Police Department	No funding identified in the FY 18 budget; however the FY 17 budget includes funding for planning. Discussions with Council will be held in FY 17.
School Zone Flashing Lights	Funding allocated in FY 18 RUT budget.
Fire Department Report	Budget includes funding for full-time fire chief as well as additional hours for assistant chiefs.
Staff Training	Budget includes additional funding for soft skill training opportunities (leadership, customer service, etc.) as well as for technical training.

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. Have a great weekend!

City of North Liberty Financial Planning Model



For Year Ending June 30, 2018

(Updated January 2017)



Community & Economic Development

Department	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Community Beautification							
Budget Inflation Rate	-	-	-	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$0	\$15,000	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$15,000	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
Economic Development							
Budget Inflation Rate		54.53%	9.52%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$67,949	\$105,000	\$115,000	\$118,450	\$122,004	\$125,664	\$129,434
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$67,949	\$105,000	\$115,000	\$118,450	\$122,004	\$125,664	\$129,434
Planning & Zoning							
Budget Inflation Rate		36.03%	-6.24%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$109,236	\$117,611	\$121,735	\$127,822	\$134,213	\$140,923	\$147,970
Services & Commodities	\$227,324	\$265,200	\$292,000	\$306,600	\$321,930	\$338,027	\$354,928
Capital Outlay	\$0	\$75,000	\$15,500	\$16,275	\$17,089	\$17,943	\$18,840
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$336,560	\$457,811	\$429,235	\$450,697	\$473,232	\$496,893	\$521,738
Communications							
Budget Inflation Rate		16.19%	15.03%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$223,108	\$238,683	\$256,348	\$269,165	\$282,624	\$296,755	\$311,593
Services & Commodities	\$17,064	\$57,800	\$61,300	\$64,365	\$67,583	\$70,962	\$74,511
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$15,000	\$0	\$23,400	\$26,000	\$10,500	\$4,000	\$4,000
Total	\$255,172	\$296,483	\$341,048	\$359,530	\$360,707	\$371,717	\$390,103
Total Community & Ec. Dev.	\$659,681	\$874,294	\$900,283	\$944,277	\$972,166	\$1,011,147	\$1,058,822

Ryan Heiar:
Continue to update holiday decorations and seasonal banners.

Ryan Heiar:
ICAD (\$75k - requesting an increase of \$25k for next five years); UNESCO (\$10k); EDC (\$5k); NL BBQ (\$15k); other economic development/marketing opportunities (\$10k).

Ryan Heiar:
Upgrade large printer/plotter.

Ryan Heiar:
New part time/intern position (10 hours/week) to help with event coverage, website updates, event support and other tasks.

Ryan Heiar:
Camera replacement (\$6k); laptop(\$3k); furniture upgrades(\$3k); mobile communication hardware\$1,400; website upgrade (\$10k).

Breakdown of Community & Economic Development

% of General Fund Budget	6.49%	7.79%	7.30%	7.43%	7.30%	7.26%	7.25%
Cost/Capita	\$39.54	\$47.78	\$47.39	\$47.94	\$47.66	\$47.92	\$48.57
Total Personnel Costs	\$332,344	\$356,294	\$378,083	\$396,987	\$416,837	\$437,678	\$459,562
% of Community/ED Expenditures	50.38%	40.75%	42.00%	42.04%	42.88%	43.29%	43.40%

Public Safety

Department	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated	
Police								
Budget Inflation Rate		20.33%	7.33%	5.00%	5.00%	5.00%	5.00%	Ryan Heiar: Add 1 new officer; increase part time administrative assistant to full time
Personnel Services	\$1,727,718	\$2,024,962	\$2,241,385	\$2,353,454	\$2,471,127	\$2,594,683	\$2,724,417	
Services & Commodities	\$138,885	\$228,071	\$250,051	\$262,554	\$275,681	\$289,465	\$303,939	Ryan Heiar: Body cameras (1/2 cost), other 1/2 funded by grant.
Capital Outlay	\$2,750	\$10,900	\$10,900	\$11,445	\$12,017	\$12,618	\$13,249	
Transfers	\$106,900	\$114,000	\$50,000					
Total	\$1,976,253	\$2,377,933	\$2,552,336	\$2,627,453	\$2,758,825	\$2,896,767	\$3,041,605	Ryan Heiar: Replace inspector vehicle; \$30k allocation for K-9.
Emergency Management								
Budget Inflation Rate		7.40%	212.77%	4.00%	4.00%	4.00%	4.00%	
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Services & Commodities	\$19,693	\$21,150	\$21,150	\$21,996	\$22,876	\$23,791	\$24,743	
Capital Outlay	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	Ryan Heiar: Outdoor storm warning siren for east side of city (in area of new high school).
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$19,693	\$21,150	\$66,150	\$21,996	\$22,876	\$23,791	\$24,743	
Fire								
Budget Inflation Rate		10.04%	7.22%	5.00%	5.00%	5.00%	5.00%	Ryan Heiar: Increase part time chief to full time; increase hours of assistant chiefs (20 to 29).
Personnel Services	\$323,431	\$243,309	\$422,548	\$443,675	\$465,859	\$489,152	\$513,610	
Services & Commodities	\$141,794	\$174,300	\$209,839	\$220,331	\$231,347	\$242,915	\$255,061	
Capital Outlay	\$11,139	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers	\$99,404	\$215,991	\$46,984	\$49,333	\$51,800	\$54,390	\$57,109	Ryan Heiar: Safer grant funds are now accounted for through this line item.
Total	\$575,768	\$633,600	\$679,371	\$713,340	\$749,007	\$786,457	\$825,780	
Building Inspections								
Budget Inflation Rate		17.41%	6.23%	5.00%	5.00%	5.00%	5.00%	Ryan Heiar: Replace inspections vehicle; add a support vehicle; bunker gear. Total costs: \$154k (see Fire Capital sheet).
Personnel Services	\$436,007	\$474,881	\$518,221	\$544,132	\$571,339	\$599,906	\$629,901	
Services & Commodities	\$31,988	\$59,580	\$65,465	\$68,738	\$72,175	\$75,784	\$79,573	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	
Total	\$467,995	\$549,461	\$583,686	\$612,870	\$643,514	\$675,690	\$709,474	
Animal Control								
Budget Inflation Rate		61.63%	0.00%	4.00%	4.00%	4.00%	4.00%	
Personnel Services	\$5,876	\$5,050	\$5,050	\$5,252	\$5,462	\$5,681	\$5,908	
Services & Commodities	\$7,519	\$16,600	\$15,600	\$16,224	\$16,873	\$17,548	\$18,250	
Capital Outlay	\$0	\$0	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170	
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$13,395	\$21,650	\$21,650	\$22,516	\$23,417	\$24,353	\$25,327	
Traffic Safety								
Budget Inflation Rate		27.99%	2.71%	4.00%	4.00%	4.00%	4.00%	
Personnel Services	\$27,939	\$35,695	\$36,765	\$38,236	\$39,765	\$41,356	\$43,010	
Services & Commodities	\$28	\$100	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$27,967	\$35,795	\$36,765	\$38,236	\$39,765	\$41,356	\$43,010	
Total Public Safety	\$3,081,071	\$3,639,589	\$3,939,958	\$4,036,410	\$4,237,403	\$4,448,413	\$4,669,939	

A Breakdown of Public Safety

% of General Fund Budget	30.32%	32.42%	31.96%	31.78%	31.80%	31.95%	32.00%
Cost/Capita	\$184.67	\$198.90	\$207.38	\$204.90	\$207.73	\$210.84	\$214.23
Total Personnel Costs	\$2,520,971	\$2,783,897	\$3,223,969	\$3,384,749	\$3,553,552	\$3,730,777	\$3,916,846
% of Public Safety Expenditures	81.82%	76.49%	81.83%	83.86%	83.86%	83.87%	83.87%

Fire Capital Fund

	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Revenues							
Transfer from General Fund	\$99,404	\$215,991	\$46,984	\$49,333	\$51,800	\$54,390	\$57,109
Other Transfers^	\$45,926				\$1,000,000		\$500,000
Total SRP Revenues	\$145,330	\$215,991	\$46,984	\$49,333	\$1,051,800	\$54,390	\$557,109
Equipment*							
Equipment	\$37,500						
SCBA Units		\$234,045					
Fire Safety Multipurpose Vehicle		\$62,000					
Bunker Gear			\$54,000				
Inspections Vehicles (2)			\$100,000				
Ladder Truck					\$1,500,000		
Fire Engine/Ladder Truck							\$1,000,000
Total Road Use Tax Expenditures	\$37,500	\$296,045	\$154,000	\$0	\$1,500,000	\$0	\$1,000,000
Net Change in Fund Balance	\$107,830	(\$80,054)	(\$107,016)	\$49,333	(\$448,200)	\$54,390	(\$442,891)
Beginning Fund Balance	\$370,450	\$478,280	\$398,226	\$291,210	\$340,543	(\$107,657)	(\$53,267)
Ending Fund Balance	\$478,280	\$398,226	\$291,210	\$340,543	(\$107,657)	(\$53,267)	(\$496,158)

* See CIP for equipment details.

^General Obligation Bonds needed for larger equipment purchases

NOTE: May need to consider adding additional GF money to this account each year to keep up with expenses.

Public Works

Department	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Solid Waste Collection							
Budget Inflation Rate		0.62%	41.06%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$560,144	\$563,600	\$795,000	\$826,800	\$859,872	\$894,267	\$930,038
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$560,144	\$563,600	\$795,000	\$826,800	\$859,872	\$894,267	\$930,038
Transit							
Budget Inflation Rate		142.30%	0.00%	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$72,226	\$175,000	\$175,000	\$182,000	\$189,280	\$196,851	\$204,725
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$72,226	\$175,000	\$175,000	\$182,000	\$189,280	\$196,851	\$204,725
Streets							
Budget Inflation Rate		-	-	4.00%	4.00%	4.00%	4.00%
Personnel Services	\$9,883	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$33,228	\$0	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$43,111	\$0	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
Total Public Works	\$675,481	\$738,600	\$985,000	\$1,024,400	\$1,065,376	\$1,107,991	\$1,152,311

Ryan Heiar:
Garbage sticker/yard waste bag sales continue to increase; this expense has a corresponding revenue.

Ryan Heiar:
Sidewalk ramp repair throughout the City for ADA compliance.

A Breakdown of Public Works

% of General Fund Budget	6.65%	6.58%	7.99%	8.07%	8.00%	7.96%	7.90%
Cost/Capita	\$40.49	\$40.36	\$51.84	\$52.00	\$52.23	\$52.51	\$52.86
Total Personnel Costs	\$9,883	\$0	\$0	\$0	\$0	\$0	\$0
% of Public Works Expenditures	1.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Health & Social Services

Department	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Social Services							
Budget Inflation Rate		-7.45%	0.00%	3.00%	3.00%	3.00%	3.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$105,350	\$97,500	\$97,500	\$100,425	\$103,438	\$106,541	\$109,737
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$105,350	\$97,500	\$97,500	\$100,425	\$103,438	\$106,541	\$109,737
Total Health & Social Services	\$105,350	\$97,500	\$97,500	\$100,425	\$103,438	\$106,541	\$109,737

A Breakdown of Social Services

% of General Fund Budget	1.04%	0.87%	0.79%	0.79%	0.78%	0.77%	0.75%
Cost/Capita	\$6.31	\$5.33	\$5.13	\$5.10	\$5.07	\$5.05	\$5.03
Total Personnel Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% of Social Services Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Social Service Contributions

Family Resource Center	\$55,000	\$55,000
NL Food and Clothing Pantry	\$15,000	\$15,000
Johnson Co. Housing Trust Fund	\$8,000	\$8,000
Big Brothers Big Sisters	\$2,500	\$2,500
Elder Services	\$5,000	\$0
Other Community Programs	\$12,000	\$17,000
	\$97,500	\$97,500

New Requests for FY 18

Ryan Heiar:

The family Resource Center is requesting \$73,652 (+\$18,685 from FY 17); Food Pantry is requesting \$16,000 (+\$1,000 from FY17); Elder Services has not made a request (-\$5,000 from FY 17); new requests include: \$5,000 from Empowerment, \$2,225 from 4C's and \$6,000 from DVIP. New requests total \$33,090.

Culture & Recreation

Department	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Library							
Budget Inflation Rate		4.18%	10.59%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$670,363	\$700,683	\$768,914	\$807,360	\$847,728	\$890,114	\$934,620
Services & Commodities	\$154,598	\$198,475	\$234,445	\$246,167	\$258,476	\$271,399	\$284,969
Capital Outlay	\$48,652	\$11,000	\$3,200	\$3,360	\$3,528	\$3,704	\$3,890
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$873,613	\$910,158	\$1,006,559	\$1,056,887	\$1,109,731	\$1,165,218	\$1,223,479
Parks/Building & Grounds							
Budget Inflation Rate		5.09%	13.01%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$522,888	\$560,166	\$628,557	\$659,985	\$692,984	\$727,633	\$764,015
Services & Commodities	\$153,820	\$183,850	\$188,850	\$198,293	\$208,207	\$218,617	\$229,548
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$76,000	\$47,000	\$76,500	\$24,000	\$35,000	\$53,000	\$53,000
Total	\$752,708	\$791,016	\$893,907	\$882,277	\$936,191	\$999,251	\$1,046,563
Recreation							
Budget Inflation Rate		17.04%	12.67%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$885,494	\$1,059,409	\$1,107,307	\$1,162,672	\$1,220,806	\$1,281,846	\$1,345,939
Services & Commodities	\$324,050	\$388,900	\$392,700	\$412,335	\$432,952	\$454,599	\$477,329
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$49,214	\$25,000	\$160,000	\$60,000	\$55,000	\$50,000	\$50,000
Total	\$1,258,758	\$1,473,309	\$1,660,007	\$1,635,007	\$1,708,758	\$1,786,446	\$1,873,268
Community Center							
Budget Inflation Rate		-0.55%	52.64%	3.00%	5.00%	5.00%	5.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$102,713	\$152,300	\$191,150	\$196,885	\$206,729	\$217,065	\$227,918
Capital Outlay	\$95,671	\$45,000	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$110,000	\$113,300	\$118,965	\$124,913	\$131,159
Total	\$198,384	\$197,300	\$301,150	\$310,185	\$325,694	\$341,978	\$359,077
Cemetery							
Budget Inflation Rate		0.51%	166.67%	5.00%	6.00%	6.00%	6.00%
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$14,924	\$15,000	\$40,000	\$42,000	\$44,520	\$47,191	\$50,023
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$14,924	\$15,000	\$40,000	\$42,000	\$44,520	\$47,191	\$50,023
Aquatic Center							
Budget Inflation Rate		35.72%	-17.86%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$464,741	\$467,120	\$471,045	\$494,597	\$519,327	\$545,293	\$572,558
Services & Commodities	\$193,337	\$283,125	\$287,750	\$302,138	\$317,244	\$333,107	\$349,762
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$45,000	\$204,000	\$25,000	\$52,000	\$83,000	\$27,000	\$27,000
Total	\$703,078	\$954,245	\$783,795	\$848,735	\$919,571	\$905,400	\$949,320
Total Culture & Recreation	\$3,801,465	\$4,341,028	\$4,685,418	\$4,775,091	\$5,044,465	\$5,245,484	\$5,501,730

Ryan Heiar:
Increasing part time Youth & Teen Assistant to full time.

Ryan Heiar:
Coin operated printer/copier.

Ryan Heiar:
Adding 1 new full-time employee. Parks Department has added landscaping responsibilities at new roundabout, Penn Street, Centennial Park and continues to stay very busy with various building maintenance projects.

Ryan Heiar:
Replace 3 JD park mowers (\$30k from GF, \$10k from SW); replace snorkellift (\$35k parks, \$35k water, \$35k streets); replace Aebi snow plow attachment (\$10k); add generator (\$1,500).

Ryan Heiar:
Restroom updates (\$135k); annual designation of funds for exercise equipment (\$25k).

Ryan Heiar:
LED Lighting upgrades.

Ryan Heiar:
Security camera upgrades (\$40k); keyless entry system (\$20k - \$10k funded by Library Building fund); boiler replacement (\$45k); mechanical lift upgrade (\$15k).

Ryan Heiar:
Replace grate at deep end of pool.

A Breakdown of Culture & Recreation

% of General Fund Budget	37.40%	38.67%	38.00%	37.60%	37.86%	37.68%	37.70%
Cost/Capita	\$227.85	\$237.23	\$246.61	\$242.40	\$247.29	\$248.61	\$252.38
Total Personnel Costs	\$2,543,486	\$2,787,378	\$2,975,823	\$3,124,614	\$3,280,845	\$3,444,887	\$3,617,131
% of Culture & Recreation Expenditures	66.91%	64.21%	63.51%	65.44%	65.04%	65.67%	65.75%

General Government

Department	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Mayor & Council							
Budget Inflation Rate		-20.97%	0.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$23,950	\$24,500	\$24,500	\$25,725	\$27,011	\$28,362	\$29,780
Services & Commodities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$7,052	\$0	\$0	\$0	\$0	\$6,000	\$6,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$31,002	\$24,500	\$24,500	\$25,725	\$27,011	\$34,362	\$35,780
Administrative							
Budget Inflation Rate		-21.93%	13.15%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$801,590	\$740,859	\$877,057	\$920,910	\$966,955	\$1,015,303	\$1,066,068
Services & Commodities	\$520,553	\$485,000	\$510,000	\$535,500	\$562,275	\$590,389	\$619,908
Capital Outlay	\$22,963	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Transfers	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,570,106	\$1,225,859	\$1,387,057	\$1,466,410	\$1,539,230	\$1,615,692	\$1,695,976
Elections							
Budget Inflation Rate		-	-	-	-	-	-
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Commodities	\$2,286	\$0	\$4,000	\$8,500	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,286	\$0	\$4,000	\$8,500	\$0	\$0	\$0
Legal & Tort Liability							
Budget Inflation Rate		8.71%	5.74%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$204,656	\$222,543	\$235,154	\$246,912	\$259,257	\$272,220	\$285,831
Services & Commodities	\$10,446	\$11,300	\$12,100	\$12,705	\$13,340	\$14,007	\$14,708
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$215,102	\$233,843	\$247,254	\$259,617	\$272,598	\$286,227	\$300,539
Personnel							
Budget Inflation Rate		129.85%	13.86%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$20,415	\$44,500	\$51,500	\$54,075	\$56,779	\$59,618	\$62,599
Services & Commodities	\$1,556	\$6,000	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$21,971	\$50,500	\$57,500	\$60,375	\$63,394	\$66,563	\$69,892
Total General Government	\$1,840,467	\$1,534,702	\$1,720,311	\$1,820,627	\$1,902,233	\$2,002,845	\$2,102,187

Ryan Heiar:
Add 1 new full time position to help with special projects and assist CA and ACA with other programs and projects; increase part time administrative assistant to full time.

Breakdown of General Government

% of General Fund Budget	18.11%	13.67%	13.95%	14.33%	14.28%	14.39%	14.40%
Cost/Capita	\$110.31	\$83.87	\$90.55	\$92.42	\$93.25	\$94.93	\$96.44
Total Personnel Costs	\$1,050,611	\$1,032,402	\$1,188,211	\$1,247,622	\$1,310,003	\$1,375,503	\$1,444,278
% of General Gov't Expenditures	57.08%	67.27%	69.07%	68.53%	68.87%	68.68%	68.70%

General Fund Revenues

	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Taxable Value							
Inflationary Rate		11.96%	8.68%	4.00%	3.00%	3.00%	3.00%
Regular	\$675,226,009	\$755,873,970	\$821,768,148	\$854,638,874	\$880,278,040	\$906,686,381	\$933,886,973
Agriculture	\$1,533,726	\$1,801,641	\$1,671,691	\$1,738,559	\$1,790,715	\$1,844,437	\$1,899,770
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	\$1.81293	\$1.80511	\$2.00494	\$1.80511	\$1.80511	\$1.80511	\$1.80511
Agriculture	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375	\$3.00375
Tax Rate Revenues							
General	\$5,567,309	\$6,122,579	\$6,656,322	\$6,922,575	\$7,130,252	\$7,344,160	\$7,564,484
Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$101,788	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Trust & Agency	\$1,275,335	\$1,364,436	\$1,651,755	\$1,542,717	\$1,588,999	\$1,636,669	\$1,685,769
Agriculture	\$4,581	\$5,412	\$5,021	\$5,222	\$5,379	\$5,540	\$5,706
Utility Excise Tax	\$28,824	\$17,057	\$16,808	\$17,480	\$18,005	\$18,545	\$19,101
Mobile Home Taxes	\$17,861	\$20,000	\$20,000	\$20,800	\$21,424	\$22,067	\$22,729
Total	\$6,995,698	\$7,629,483	\$8,449,906	\$8,608,795	\$8,864,058	\$9,126,980	\$9,397,790
Inflationary Rate		49.41%	-17.54%	1.00%	1.00%	1.00%	1.00%
Licenses & Permits	\$478,562	\$715,000	\$589,600	\$595,496	\$601,451	\$607,465	\$613,540
Inflationary Rate		-5.52%	2.79%	1.00%	1.00%	1.00%	1.00%
Use of Money	\$159,299	\$150,500	\$154,700	\$156,247	\$157,809	\$159,388	\$160,981
Inflationary Rate		-20.23%	-4.88%	1.00%	1.00%	1.00%	1.00%
Intergovernmental	\$322,319	\$257,127	\$244,592	\$247,038	\$249,508	\$252,003	\$254,523
Inflationary Rate		-5.70%	16.03%	3.00%	3.00%	3.00%	3.00%
Charges for Services	\$1,701,386	\$1,604,475	\$1,861,600	\$1,917,448	\$1,974,971	\$2,034,221	\$2,095,247
Inflationary Rate		-81.51%	29.41%	2.00%	2.00%	2.00%	2.00%
Miscellaneous	\$275,835	\$51,000	\$66,000	\$67,320	\$68,666	\$70,040	\$71,441
Inflationary Rate		-1.75%	11.06%	2.00%	2.00%	2.00%	2.00%
Utility Accounting & Collection	\$690,466	\$678,349	\$753,379	\$768,447	\$783,816	\$799,492	\$815,482
Inflationary Rate		-	50.00%	-	-	-	-
State Funded Property Tax Backfill	\$260,336	\$265,975	\$209,961	\$0	\$0	\$0	\$0
Total	\$10,883,901	\$11,351,909	\$12,329,738	\$12,360,790	\$12,700,280	\$13,049,589	\$13,409,004

Ryan Heiar:
Permit fees are trending down at this point in time and while we believe they will come back up with development around the new high school we are taking a

Ryan Heiar:
This number represents 75% of the anticipated backfill. Because we are not sure what the future holds for this state funded reimbursement, we are budgeting conservatively.

General Fund Summary

	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Revenues							
Property Taxes	\$6,995,698	\$7,629,483	\$8,449,906	\$8,608,795	\$8,864,058	\$9,126,980	\$9,397,790
Licenses & Permits	\$478,562	\$715,000	\$589,600	\$595,496	\$601,451	\$607,465	\$613,540
Use of Money	\$159,299	\$150,500	\$154,700	\$156,247	\$157,809	\$159,388	\$160,981
Intergovernmental	\$322,319	\$257,127	\$244,592	\$247,038	\$249,508	\$252,003	\$254,523
Charges for Services	\$1,701,386	\$1,604,475	\$1,861,600	\$1,917,448	\$1,974,971	\$2,034,221	\$2,095,247
Miscellaneous	\$275,835	\$51,000	\$66,000	\$67,320	\$68,666	\$70,040	\$71,441
Utility Accounting & Collection	\$690,466	\$678,349	\$753,379	\$768,447	\$783,816	\$799,492	\$815,482
State Funded Property Tax Backfill	\$260,336	\$265,975	\$209,961	\$0	\$0	\$0	\$0
Total General Fund Revenues	\$10,883,901	\$11,351,909	\$12,329,738	\$12,360,790	\$12,700,280	\$13,049,589	\$13,409,004
Expenditures							
Public Safety	\$3,081,071	\$3,639,589	\$3,939,958	\$4,036,410	\$4,237,403	\$4,448,413	\$4,669,939
Public Works	\$675,481	\$738,600	\$985,000	\$1,024,400	\$1,065,376	\$1,107,991	\$1,152,311
Health & Social Services	\$105,350	\$97,500	\$97,500	\$100,425	\$103,438	\$106,541	\$109,737
Culture & Recreation	\$3,801,465	\$4,341,028	\$4,685,418	\$4,775,091	\$5,044,465	\$5,245,484	\$5,501,730
Community & Economic Development	\$659,681	\$874,294	\$900,283	\$944,277	\$972,166	\$1,011,147	\$1,058,822
General Government	\$1,840,467	\$1,534,702	\$1,720,311	\$1,820,627	\$1,902,233	\$2,002,845	\$2,102,187
Total General Fund Expenditures	\$10,163,515	\$11,225,713	\$12,328,470	\$12,701,230	\$13,325,081	\$13,922,420	\$14,594,725
Net Change in Fund Balance	\$720,386	\$126,196	\$1,268	(\$340,440)	(\$624,801)	(\$872,832)	(\$1,185,722)
Beginning Fund Balance	\$3,047,458	\$3,767,844	\$3,894,040	\$3,895,309	\$3,554,869	\$2,930,068	\$2,057,237
Ending Fund Balance	\$3,767,844	\$3,894,040	\$3,895,309	\$3,554,869	\$2,930,068	\$2,057,237	\$871,515
% Reserved	37.07%	34.69%	31.60%	27.99%	21.99%	14.78%	5.97%
Total Revenues/Capita	\$709	\$709	\$739	\$675	\$668	\$662	\$657
Expenditures/Capita							
Public Safety	\$185	\$199	\$207	\$205	\$208	\$211	\$214
Public Works	\$40	\$40	\$52	\$52	\$52	\$53	\$53
Health & Social Services	\$6	\$5	\$5	\$5	\$5	\$5	\$5
Culture & Recreation	\$228	\$237	\$247	\$242	\$247	\$249	\$252
Community & Economic Development	\$40	\$48	\$47	\$48	\$48	\$48	\$49
General Government	\$110	\$84	\$91	\$92	\$93	\$95	\$96
Total General Fund Expenditures/Capita	\$609	\$613	\$649	\$645	\$653	\$660	\$670
Personnel Expenditures							
Public Safety	\$2,520,971	\$2,783,897	\$3,223,969	\$3,384,749	\$3,553,552	\$3,730,777	\$3,916,846
Public Works	\$9,883	\$0	\$0	\$0	\$0	\$0	\$0
Health & Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culture & Recreation	\$2,543,486	\$2,787,378	\$2,975,823	\$3,124,614	\$3,280,845	\$3,444,887	\$3,617,131
Community & Economic Development	\$332,344	\$356,294	\$378,083	\$396,987	\$416,837	\$437,678	\$459,562
General Government	\$1,050,611	\$1,032,402	\$1,188,211	\$1,247,622	\$1,310,003	\$1,375,503	\$1,444,278
Total Personnel Expenditures	\$6,457,295	\$6,959,971	\$7,766,086	\$8,153,972	\$8,561,236	\$8,988,845	\$9,437,817
% of General Fund Expenditures	63.53%	62.00%	62.99%	64.20%	64.25%	64.56%	64.67%

Road Use Tax Fund

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated
Population	13,374	13,374	18,299	18,299	18,299	18,299	18,299
RUT Formula Funding/Capita	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00
2015 Gas Tax Funding/Capita	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Total							
Revenues							
RUT Formula Funding	\$1,371,782	\$1,411,000	\$1,811,601	\$1,811,601	\$1,811,601	\$1,811,601	\$1,811,601
2015 Gas Tax Funding	\$280,967	\$289,000	\$365,980	\$365,980	\$365,980	\$365,980	\$365,980
Total Road Use Tax Collections	\$1,652,749	\$1,700,000	\$2,177,581	\$2,177,581	\$2,177,581	\$2,177,581	\$2,177,581
Expenditures							
Budget Inflation Rate		7.52%	40.61%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$509,035	\$601,673	\$700,105	\$735,110	\$771,866	\$810,459	\$850,982
Services & Commodities	\$227,013	\$231,260	\$244,860	\$257,103	\$269,958	\$283,456	\$297,629
Snow & Ice Removal	\$44,532	\$81,000	\$86,000	\$90,300	\$94,815	\$99,556	\$104,534
Traffic Safety	\$68,242	\$90,000	\$122,000	\$128,100	\$134,505	\$141,230	\$148,292
Street Lighting	\$60,725	\$57,000	\$64,000	\$67,200	\$70,560	\$74,088	\$77,792
Transfers							
Equipment Revolving	\$225,000	\$197,000	\$205,000	\$246,000	\$336,000	\$265,000	\$35,000
Capital	\$13,569	\$0	\$500,000	\$0	\$50,000	\$0	\$0
Debt	\$191,455	\$195,395	\$161,933	\$144,040	\$146,740	\$144,340	\$146,940
Street Repair Program	\$280,967	\$289,000	\$365,980	\$365,980	\$365,980	\$365,980	\$365,980
Billing & Accounting	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Road Use Tax Expenditures	\$1,620,538	\$1,742,328	\$2,449,878	\$2,033,833	\$2,240,424	\$2,184,109	\$2,027,149
Net Change in Fund Balance	\$32,211	(\$42,328)	(\$272,297)	\$143,748	(\$62,843)	(\$6,528)	\$150,432
Beginning Fund Balance	\$798,649	\$830,860	\$788,532	\$516,235	\$659,982	\$597,140	\$590,611
Ending Fund Balance	\$830,860	\$788,532	\$516,235	\$659,982	\$597,140	\$590,611	\$741,044
% Reserved	51.27%	45.26%	21.07%	32.45%	26.65%	27.04%	36.56%
Total Personnel Costs	\$509,035	\$601,673	\$700,105	\$735,110	\$771,866	\$810,459	\$850,982
% of Road Use Tax Expenditures	31.41%	34.53%	28.58%	36.14%	34.45%	37.11%	41.98%

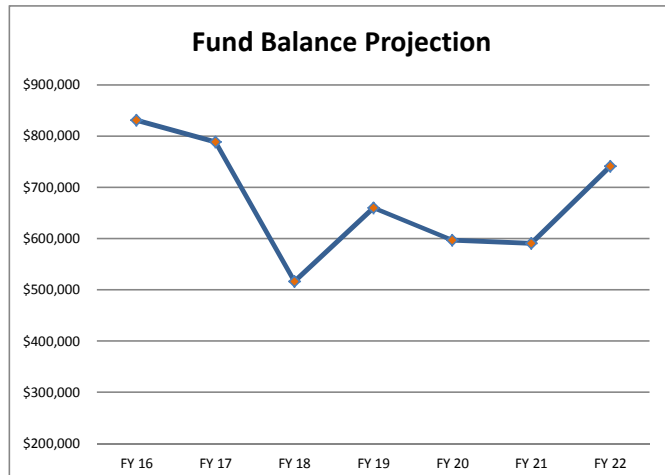
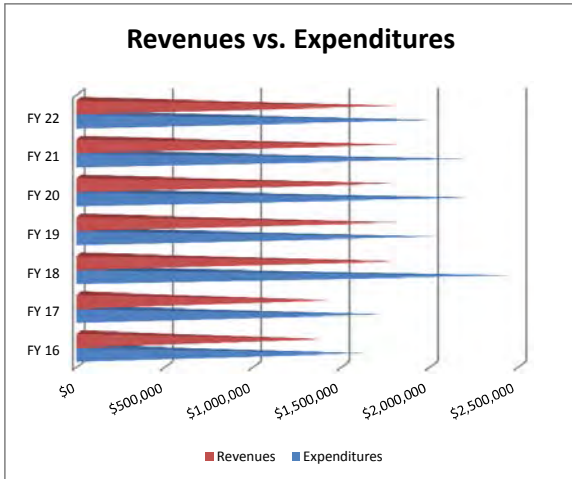
Ryan Heiar:
Updated census data will result in additional revenue.

Ryan Heiar:
School crossing lights (flashing) for all elementary school crossings.

Ryan Heiar:
Replace dump truck/snow equipment (\$170k); replace snorkellift (\$35k - 1/2 from streets, 1/2 from parks).

Ryan Heiar:
Brine/storage building (1/2 paid from streets, 1/2 from parks).

Ryan Heiar:
Fund balance remains strong.



Street Repair Program

	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Revenues							
Transfer from RUT Fund	\$280,967	\$289,000	\$365,980	\$365,980	\$365,980	\$365,980	\$365,980
Other Transfers							
Total SRP Revenues	\$280,967	\$289,000	\$365,980	\$365,980	\$365,980	\$365,980	\$365,980
Projects*							
Front Street			\$987,000				
North Main Street				\$540,000			
Juniper Street						\$781,000	
Total Road Use Tax Expenditures	\$0	\$0	\$987,000	\$540,000	\$0	\$781,000	\$0
Net Change in Fund Balance	\$280,967	\$289,000	(\$621,020)	(\$174,020)	\$365,980	(\$415,020)	\$365,980
Beginning Fund Balance	\$0	\$280,967	\$569,967	(\$51,053)	(\$225,073)	\$140,907	(\$274,113)
Ending Fund Balance	\$280,967	\$569,967	(\$51,053)	(\$225,073)	\$140,907	(\$274,113)	\$91,867

Ryan Heiar:
First project funded with new gas tax revenues proposed to be completed this year.

* See CIP for project details.

Water Utility Budget & Forecast

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
	Audited	Actual	Budget	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
Budget Inflation Rate		6.86%	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	8,072	8,276	8,442	8,610	8,783	8,958	9,137	9,320	9,507	9,697	9,891	10,088	10,290	10,496
Gallons Sold	338,034,000	361,223,000	368,447,460	375,816,409	383,332,737	390,999,392	398,819,380	406,795,768	414,931,683	423,230,317	431,694,923	440,328,821	449,135,398	458,118,106
Proposed Rate Increase	5%	5%	5%	5%	5%	5%	5%	5%	5%	3%	3%	0%	0%	0%
Base Rate	\$13.45	\$14.12	\$14.83	\$15.57	\$16.35	\$17.17	\$18.02	\$18.93	\$19.87	\$20.47	\$21.08	\$21.08	\$21.08	\$21.08
Rate/1000 Gallons	\$5.43	\$5.70	\$5.99	\$6.29	\$6.60	\$6.93	\$7.28	\$7.64	\$8.02	\$8.26	\$8.51	\$8.51	\$8.51	\$8.51
Revenues														
Water Sales	\$2,649,296	\$2,879,210	\$3,078,891	\$3,297,492	\$3,531,614	\$3,782,359	\$4,050,906	\$4,338,520	\$4,646,555	\$4,881,671	\$5,128,683	\$5,231,257	\$5,335,882	\$5,442,600
Sales Tax	\$170,919	\$185,279	\$184,905	\$181,362	\$194,239	\$208,030	\$222,800	\$238,619	\$255,561	\$268,492	\$282,078	\$287,719	\$293,474	\$299,343
Connection Fees/Permits	\$107,212	\$91,937	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Use of Money	\$849	\$399	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400
Miscellaneous	\$24,082	\$185,815	\$130,500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounts Receivable/Payable	(\$9,723)	(\$40,310)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Water Utility Revenues	\$2,942,635	\$3,302,330	\$3,474,696	\$3,559,754	\$3,806,753	\$4,071,288	\$4,354,606	\$4,658,039	\$4,983,016	\$5,231,063	\$5,491,661	\$5,599,876	\$5,710,256	\$5,822,843
Expenditures														
Budget Inflation Rate		4.72%	11.94%	19.15%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$486,505	\$517,325	\$534,638	\$616,000	\$677,600	\$711,480	\$747,054	\$784,407	\$823,627	\$864,808	\$908,049	\$953,451	\$1,001,124	\$1,051,180
Services & Commodities	\$1,029,999	\$1,288,350	\$1,171,887	\$1,200,651	\$1,320,716	\$1,386,752	\$1,456,090	\$1,528,894	\$1,605,339	\$1,685,606	\$1,769,886	\$1,858,380	\$1,951,299	\$2,048,864
Capital	\$0	\$1,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers														
Equipment Revolving	\$56,000	\$85,500	\$115,000	\$175,000	\$150,000	\$120,000	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Capital Reserve	\$80,000	\$0	\$120,000	\$300,000	\$25,000	\$85,000	\$140,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Revenue Debt	\$679,227	\$512,465	\$533,470	\$537,870	\$541,275	\$543,755	\$539,760	\$349,860	\$342,863	\$120,278	\$117,308	\$119,008	\$0	\$0
GO Debt	\$148,525	\$162,703	\$391,215	\$391,230	\$390,922	\$395,347	\$320,600	\$319,800	\$243,900	\$249,400	\$249,700	\$249,900	\$0	\$0
Billing & Accounting	\$284,513	\$327,698	\$321,329	\$356,855	\$371,129	\$385,974	\$401,413	\$417,470	\$434,169	\$451,535	\$469,597	\$488,381	\$507,916	\$528,233
Upcoming Projects														
(1) Phase 1a - Construct New Water Plant			\$53,372	\$284,047	\$439,075	\$1,241,400	\$1,225,400	\$1,209,400	\$1,193,400	\$1,177,400	\$1,592,400	\$1,592,780	\$1,592,660	\$1,592,040
(2) Phase 1b - Construct Water Tower														
(3) Phase 1c - Well & Main Improvements														
Total Water Utility Expenditures	\$2,764,769	\$2,895,202	\$3,240,911	\$3,861,653	\$3,915,717	\$4,869,708	\$4,830,317	\$4,734,831	\$4,768,297	\$4,674,027	\$5,231,939	\$5,386,900	\$5,177,999	\$5,345,317
Net Change in Fund Balance	\$177,866	\$407,128	\$233,785	(\$301,899)	(\$108,964)	(\$798,420)	(\$475,711)	(\$76,792)	\$214,719	\$557,036	\$259,722	\$212,977	\$532,257	\$477,526
Beginning Fund Balance	\$1,005,287	\$1,183,153	\$1,590,281	\$1,824,066	\$1,522,167	\$1,413,203	\$614,783	\$139,072	\$62,280	\$276,999	\$834,035	\$1,093,757	\$1,306,734	\$1,838,991
Ending Fund Balance	\$1,183,153	\$1,590,281	\$1,824,066	\$1,522,167	\$1,413,203	\$614,783	\$139,072	\$62,280	\$276,999	\$834,035	\$1,093,757	\$1,306,734	\$1,838,991	\$2,316,517
% Reserved	42.79%	54.93%	56.28%	39.42%	36.09%	12.62%	2.88%	1.32%	5.81%	17.84%	20.91%	24.26%	35.52%	43.34%
Total Personnel Costs	\$486,505	\$517,325	\$534,638	\$616,000	\$677,600	\$711,480	\$747,054	\$784,407	\$823,627	\$864,808	\$908,049	\$953,451	\$1,001,124	\$1,051,180
% of Water Utility Expenditures	17.60%	17.87%	16.50%	15.95%	17.30%	14.61%	15.47%	16.57%	17.27%	18.50%	17.36%	17.70%	19.33%	19.67%
Debt Service Coverage														
Net Revenue/All Revenue Debt	2.10	2.92	3.01	2.12	1.84	1.11	1.22	1.50	1.66	2.07	1.65	1.63	1.73	1.71
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	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	1.25
Difference (Actual vs. Required)	0.90	1.72	1.81	0.92	0.64	(0.09)	0.02	0.30	0.46	0.87	0.45	0.43	0.53	0.51

Ryan Heiar:
Proposing a 5% increase at this time; however, as in years past will reevaluate closer to end of fiscal year.

Ryan Heiar:
Add end loader (\$140k); replace pickup truck (\$35k).

Ryan Heiar:
Brine/stoage building construction (\$200k coming from capital fund).

Ryan Heiar:
Amortization schedule not final, so these numbers will be adjusted.

-Summary of Upcoming Projects-

- (1) Phase 1a-Construct New Water Plant:** Construct new RO water plant at Maintenance Facility Campus on Front Street as per Facility Plan; project also includes construction of Jordan and Sulliran wells, and raw water main; total cost estimated at **\$20.3 million**.
- (2) Phase 1b-Construct Water Tower:** Construct water tower as per Facility Plan; total cost estimated at **\$2.8 million**.
- (3) Phase 1c-Well and Main Improvements:** Construct a new Jordan well and install a new raw water main as per Facility Plan; total cost estimated at **\$3.2 million**.

Wastewater Utility Budget & Forecast

	FY 15 Audited	FY 16 Actual	FY 17 Budget	FY 18 Estimated	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated	FY 23 Estimated	FY 24 Estimated	FY 25 Estimated	FY 26 Estimated	FY 27 Estimated	FY 28 Estimated
Budget Inflation Rate		6.16%	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	7,801	8,005	8,165	8,328	8,495	8,665	8,838	9,015	9,195	9,379	9,567	9,758	9,953	10,152
Gallons Sold	337,454,000	358,256,000	365,421,120	372,729,542	380,184,133	387,787,816	395,543,572	403,454,444	411,523,533	419,754,003	428,149,083	436,712,065	445,446,306	454,355,232
Proposed Rate Increase	8%	7%	5%	5%	4%	4%	4%	4%	3%	3%	0%	0%	0%	0%
Base Rate	\$25.46	\$27.24	\$28.60	\$30.03	\$31.24	\$32.49	\$33.78	\$35.14	\$36.19	\$37.28	\$37.28	\$37.28	\$37.28	\$37.28
Rate/1000 Gallons	\$4.58	\$4.90	\$5.15	\$5.40	\$5.62	\$5.84	\$6.08	\$6.32	\$6.51	\$6.71	\$6.71	\$6.71	\$6.71	\$6.71
Revenues														
Wastewater Sales	\$3,464,426	\$3,832,212	\$4,122,778	\$4,430,503	\$4,699,878	\$4,985,631	\$5,288,757	\$5,610,313	\$5,894,195	\$6,192,441	\$6,316,290	\$6,442,616	\$6,571,468	\$6,702,898
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Connection Fees/Permits	\$40,612	\$22,750	\$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	\$804	\$303	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
Miscellaneous	\$9,259	\$5,684	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounts Receivable/Payable	(\$22,628)	(\$10,483)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Wastewater Utility Revenues	\$3,492,473	\$3,850,466	\$4,154,078	\$4,461,803	\$4,731,178	\$5,016,931	\$5,320,057	\$5,641,613	\$5,925,495	\$6,223,741	\$6,347,590	\$6,473,916	\$6,602,768	\$6,734,198
Expenditures														
Budget Inflation Rate		13.93%	14.36%	23.53%	15.00%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$515,691	\$512,107	\$585,711	\$679,125	\$780,994	\$898,143	\$987,957	\$1,037,355	\$1,089,223	\$1,143,684	\$1,200,868	\$1,260,911	\$1,323,957	\$1,390,155
Services & Commodities	\$623,059	\$694,700	\$869,275	\$994,775	\$1,143,991	\$1,315,590	\$1,447,149	\$1,519,506	\$1,595,482	\$1,675,256	\$1,759,019	\$1,846,969	\$1,939,318	\$2,036,284
Capital	\$8,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers														
Equipment Revolving	\$0	\$200,000	\$85,000	\$40,000	\$0	\$35,000	\$60,000	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Capital Reserve	\$321,212	\$380,646	\$205,500	\$205,500	\$205,500	\$205,500	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000
Revenue Debt	\$1,033,456	\$1,020,857	\$1,023,824	\$1,027,179	\$1,031,776	\$1,037,160	\$1,035,070	\$1,037,088	\$1,038,795	\$895,198	\$892,498	\$977,705	\$905,308	\$207,533
GO Debt	\$0	\$38,316	\$334,200	\$333,700	\$328,100	\$327,500	\$326,800	\$326,000	\$330,100	\$329,000	\$327,800	\$331,500	\$0	\$0
Billing & Accounting	\$284,513	\$327,698	\$321,329	\$356,855	\$371,129	\$385,974	\$401,413	\$417,470	\$434,169	\$451,535	\$469,597	\$488,381	\$507,916	\$528,233
Upcoming Projects														
(1) 1/2 East Trunk Sewer; Cherry Street Sewer Line; West Lake O2 Generator	\$0	\$0	\$0	\$50,000	\$288,020	\$291,861	\$288,119	\$290,934	\$293,160	\$294,694	\$288,598	\$289,072	\$288,997	\$288,997
(2) WWTP Expansion	\$0	\$0	\$205,320	\$797,134	\$797,014	\$793,054	\$796,050	\$793,902	\$791,681	\$934,387	\$937,919	\$923,261	\$924,677	\$1,621,933
(3) Mid/Long Term Projects	\$0	\$0	\$0	\$0	\$206,550	\$206,675	\$206,638	\$206,438	\$206,438	\$206,438	\$206,438	\$206,438	\$206,438	\$206,438
Total Wastewater Utility Expenditures	\$2,786,247	\$3,174,324	\$3,630,159	\$4,484,268	\$5,153,074	\$5,496,457	\$5,769,196	\$5,873,693	\$6,049,047	\$6,200,192	\$6,352,736	\$6,594,238	\$6,366,610	\$6,549,572
Net Change in Fund Balance	\$706,226	\$676,142	\$523,919	(\$22,465)	(\$421,896)	(\$479,527)	(\$449,139)	(\$232,079)	(\$123,552)	\$23,550	(\$5,146)	(\$120,322)	\$236,158	\$184,626
Beginning Fund Balance	\$1,705,771	\$2,411,997	\$3,088,139	\$3,612,058	\$3,589,593	\$3,167,697	\$2,688,171	\$2,239,031	\$2,006,952	\$1,883,400	\$1,906,950	\$1,901,805	\$1,781,483	\$2,017,641
Ending Fund Balance	\$2,411,997	\$3,088,139	\$3,612,058	\$3,589,593	\$3,167,697	\$2,688,171	\$2,239,031	\$2,006,952	\$1,883,400	\$1,906,950	\$1,901,805	\$1,781,483	\$2,017,641	\$2,202,267
% Reserved	86.57%	97.28%	99.50%	80.05%	61.47%	48.91%	38.81%	34.17%	31.14%	30.76%	29.94%	27.02%	31.69%	33.62%
Total Personnel Costs	\$515,691	\$512,107	\$585,711	\$679,125	\$780,994	\$898,143	\$987,957	\$1,037,355	\$1,089,223	\$1,143,684	\$1,200,868	\$1,260,911	\$1,323,957	\$1,390,155
% of Wastewater Utility Expenditures	18.51%	16.13%	16.13%	15.14%	15.16%	16.34%	17.12%	17.66%	18.01%	18.45%	18.90%	19.12%	20.80%	21.23%
Debt Service Coverage														
Net Revenue/All Debt	2.27	2.59	2.20	1.53	1.53	1.53	1.58	1.68	1.77	1.86	1.85	1.77	1.82	1.81
Required 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	1.25
Desired Coverage	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Difference (Actual vs. Required)	1.02	1.34	0.95	0.28	0.28	0.28	0.33	0.43	0.52	0.61	0.60	0.52	0.57	0.56

Ryan Heiar:
Proposing a 5% increase at this time; however, as in years past will reevaluate closer to end of fiscal year.

Ryan Heiar:
Adding one new employee to help with workload; plant size and equipment is doubling with expansion.

Ryan Heiar:
Increase in plant size will result in increase in operating costs (chemicals, energy, spare parts, etc.)

Ryan Heiar:
New truck to replace 2007 F-150.

Ryan Heiar:
Annual designation of funds to replace GE membrane trains.

Ryan Heiar:
Bond payment for new plant coming online.

-Summary of Upcoming Projects-

(1) East Trunk Sewer (phase 2 borrowing); Cherry Street Sewer Line Upgrade; West Lake Oxygen Generator: Installation of an east trunk sewer to serve basins 1 and 2 as detailed in the study; upgrade sewer line parallel to Cherry Street to alleviate capacity issues; install O2 generator at West Lake lift station to preserve concrete sewer pipe and manholes; total cost estimated at **\$2.4 million.**

(2) WWTP Expansion: Phase 2 of the MBR wastewater treatment plant; total estimated cost **\$17.5 million.**

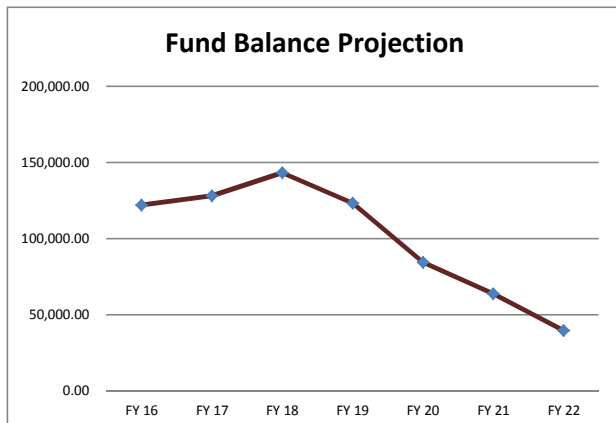
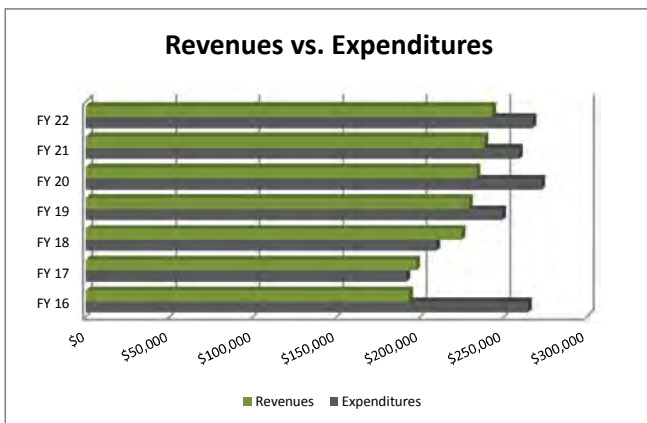
(3) Mid/Long Term Projects: Sewer line replacement/addition, referred to in Fox study as segments 11 to 13, 13 to 21, 23 to 25, 8 to 8-2 and 8-2 to 8-9;

Storm Water Utility

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
	Actual	Budget	Budget	Estimated	Estimated	Estimated	Estimated
Budget Inflation Rate		2.26%	1.00%	2.00%	2.00%	2.00%	2.00%
Number of Accounts	8,060	8,242	8,324	8,491	8,661	8,834	9,011
Base Rate	\$2.00	\$2.00	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Revenues							
Storm Water Fees	\$193,441	\$197,808	\$224,759	\$229,255	\$233,840	\$238,516	\$243,287
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Connection Fees/Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Use of Money	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accounts Receivable/Payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Storm Water Utility Revenues	\$193,441	\$197,808	\$224,759	\$229,255	\$233,840	\$238,516	\$243,287
Expenditures							
Budget Inflation Rate		-27.54%	9.41%	5.00%	5.00%	5.00%	5.00%
Personnel Services	\$50,459	\$51,634	\$86,603	\$90,933	\$95,480	\$100,254	\$105,266
Services & Commodities	\$39,073	\$51,900	\$53,500	\$56,175	\$58,984	\$61,933	\$65,030
Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers							
Equipment Revolving	\$140,000	\$32,500	\$30,000	\$55,000	\$71,111	\$50,000	\$50,000
Capital Reserve	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$20,000
Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing & Accounting	\$35,070	\$35,691	\$39,669	\$27,063	\$27,063	\$27,063	\$27,063
Total Storm Water Utility Expenditures	\$264,602	\$191,725	\$209,772	\$249,171	\$272,638	\$259,250	\$267,359
Net Change in Fund Balance	(\$71,161)	\$6,083	\$14,987	(\$19,917)	(\$38,798)	(\$20,733)	(\$24,072)
Beginning Fund Balance	193,233.00	122,072.00	128,155.00	143,142.34	123,225.72	84,427.78	63,694.45
Ending Fund Balance	122,072.00	128,155.00	143,142.34	123,225.72	84,427.78	63,694.45	39,622.12
% Reserved	46.13%	66.84%	68.24%	49.45%	30.97%	24.57%	14.82%
Total Personnel Costs	\$50,459	\$51,634	\$86,603	\$90,933	\$95,480	\$100,254	\$105,266
% of Storm Water Utility Expenditures	19.07%	26.93%	41.28%	36.49%	35.02%	38.67%	39.37%

Ryan Heiar:
Proposing increase to keep up with storm water regulations and projects. Rates have not been raised in 11 years (we believe the program was created with the \$2 rate).

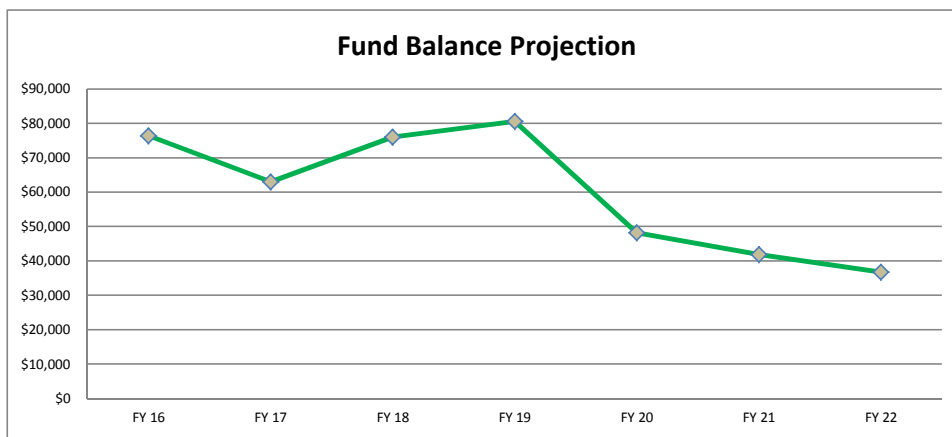
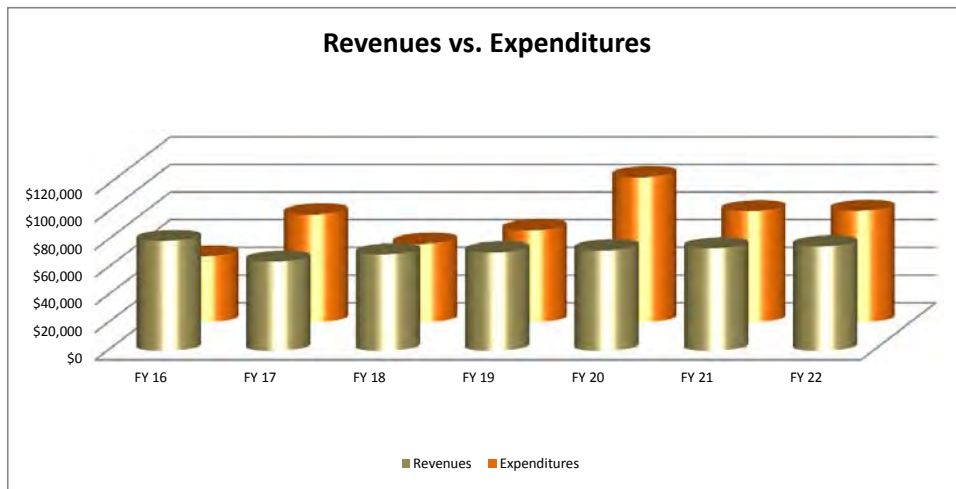
Ryan Heiar:
Proposing to fund 100% of the storm water inspections position from this fund (new title will be Storm Water Coordinator).



Hotel/Motel Tax

	FY 16 Actual	FY 17 Budget	FY 18 Budget	FY 19 Estimated	FY 20 Estimated	FY 21 Estimated	FY 22 Estimated
Revenues							
Budget Inflation Rate		-18.73%	8.00%	2.00%	2.00%	2.00%	2.00%
Taxes Collected	\$79,732	64,800	70,000	71,400	72,828	74,285	75,770
Expenditures							
CVB Contribution	\$19,933	\$16,200	\$17,500	\$17,850	\$18,207	\$18,571	\$18,943
Services & Commodities	\$15,890	\$15,000	\$17,500	\$15,000	\$15,000	\$15,000	\$15,000
Projects	\$12,000	\$47,000	\$22,000	\$34,000	\$72,000	\$47,000	\$47,000
Total	\$47,823	\$78,200	\$57,000	\$66,850	\$105,207	\$80,571	\$80,943
Net Change in Fund Balance	\$31,909	(\$13,400)	\$13,000	\$4,550	(\$32,379)	(\$6,287)	(\$5,172)
Beginning Fund Balance	\$44,475	\$76,384	\$62,984	\$75,984	\$80,534	\$48,155	\$41,868
Ending Fund Balance	\$76,384	\$62,984	\$75,984	\$80,534	\$48,155	\$41,868	\$36,696
% Reserved	159.72%	80.54%	133.31%	120.47%	45.77%	51.96%	45.34%

Ryan Heiar:
Annual designation for park signage (\$12k); annual designation for dog park (\$10k).



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		
Communication Equipment	Replace oldest camera in Council Chambers with pan/tilt/zoom camera; purchase laptop; upgrade office furniture; purchase mobile communications hardware.	Communications	\$13,400	\$13,400													
Website Upgrade	Work with an outside consultant to build a more modern, mobile-friendly, fast site that provides better access to information.	Communications	\$10,000	\$10,000													
Bunker Gear	Replace Fire Department bunker gear.	Fire	\$64,000														\$64,000
Support Vehicles	Replace Impala and add a support vehicle to be used for travel to be used for travel to meetings/conferences, inspections and in command situations.	Fire	\$100,000														\$100,000
Library Equipment/Space Upgrades	Replace vending (coin operated) copier/printer; upgrade flooring in children's area.	Library	\$10,200	\$3,200													\$7,000
Park Maintenance Equipment	Replace generator; replace Aebi snow plow attachment.	Parks	\$11,500	\$11,500													
Lawn Mowers	Replace 3 John Deere park mowers.	Parks	\$40,000	\$30,000				\$10,000									
Park Signage	Install monument signs at various parks throughout community.	Parks	\$12,000										\$12,000				
Trail Lighting Project	Upgrade trail lights (LED) on North Liberty Trail from Penn Street to Zeller Street; add trailing lighting (LED and solar powered) from Zeller Street to Forevergreen Road.	Parks	\$225,000							\$225,000							
Centennial Park Development	Construct park driveway; install new play ground equipment for ages 2-12; install climbing rock feature; construct 3 shelters; develop conceptual plan and begin design of climate controlled shelter and amphitheater.	Parks	\$2,150,000								\$2,150,000						
Creekside Park Upgrades	Install concrete border around playground with ADA ramp and trail connection.	Parks	\$30,000								\$30,000						
Trail Network Upgrades	Construct trail on West Penn Street, from east of Alexander Way to Penn Court (1,750 feet), and walk from Madison Avenue to Penn Street; extend Scales Bend Road Trail to Pheasant Lane; install 8-foot trail along west side of Alexander Way from Maytag driveway north 1,075 feet.	Parks	\$335,000								\$335,000						
Dog Park	Annual designation of funds for a future dog park.	Parks	\$10,000										\$10,000				
Police Vehicles	Replace investigator vehicle and related equipment.	Police	\$20,000	\$20,000													
K9 Equipment	Set aside funds to add a K9 unit to the department; purchase animal, vehicle and related equipment (total cost estimated at \$85k).	Police	\$30,000	\$30,000													
Keyless Entry System	Install a keyless entry system throughout the entire community center to better control access points and improve safety.	Recreation	\$20,000	\$10,000													\$10,000
Boiler Replacement	Replace 1 of 4 facility boilers (phase 3 of 4).	Recreation	\$45,000	\$45,000													
Exercise Equipment	Annual designation of funds to replace cardio exercise equipment at recreation center.	Recreation	\$25,000	\$25,000													
Security System	Update security camera system throughout the community center.	Recreation	\$40,000	\$40,000													

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		
Community Center Restroom Updates	Renovate men's and women's restrooms and locker rooms on first floor of facility.	Recreation	\$135,000	\$135,000													
Mechanical Lift	Replace mechanical lift machine for recreation center.	Recreation	\$15,000	\$15,000													
Pool Equipment	Replace grate at deep end of indoor pool.	Recreation/Pool	\$25,000	\$25,000													
Storm Warning Siren	Install new storm warning siren on east side of City.	Streets	\$45,000	\$45,000													
Dump Truck	Replace 2001 GMC dump truck and snow equipment.	Streets	\$170,000		\$170,000												
Aerial Lift	Replace 1985 Snorkellift.	Streets	\$70,000	\$35,000	\$35,000												
HWY 965 - Phase 3	Full build-out of Hwy 965, between Penn and Zeller Streets, including trails and landscaping.	Street	\$5,000,000								\$3,013,167				\$1,986,833		
HWY 965 - Phase 4	Full build-out of Hwy 965, south of Forevergreen Road to the North Liberty corporate limits (west half of road is in North Liberty). This project is in cooperation with Coralville and IDOT.	Street	\$1,000,000								\$1,000,000						
Front Street	Reconstruct Front Street, including curb and gutter and utility infrastructure, from Cherry Street to Zeller Street.	Street	\$987,000														\$987,000
East Penn Street Improvements	Evaluate and start design for improvements on East Penn Street at the Front, Dubuque and Stewart Streets intersections.	Street	\$150,000							\$150,000							
Forevergreen Turn Lane	Add a right turn lane at the southwest intersection of HWY 965 and Forevergreen Road; add sidewalk from existing walk east to intersection.	Street	\$161,000								\$161,000						
West Forevergreen Road (Phase 1)	Reconstruct W. Forevergreen Road, from Jones Boulevard 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 20.	Street	\$2,500,000								\$2,500,000						
Brine Building and Storage Shop	Construct multi-use building for storing and mixing salt brine; purchase brine machine; shop and storage area for Water Department.	Streets/Water	\$1,000,000		\$500,000	\$500,000											
GE Membrane Train Modules	Designation of funds annually 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										
Manhole Rehab	Rehabilitate aging and deteriorated manholes as needed to avoid infiltration of ground water.	Wastewater	\$45,000				\$25,000	\$20,000									
Pickup Truck	Replace 2007 F-150 with 4-door pickup truck.	Wastewater	\$40,000				\$40,000										
Pickup Truck	Purchase new 1-ton service truck to replace 2008 K-1500.	Water	\$36,000			\$36,000											
Wheel Loader	Add wheel loader to equipment inventory.	Water	\$140,000			\$140,000											
Annual Total			\$14,867,200	\$469,700	\$705,000	\$676,000	\$245,500	\$30,000	\$375,000	\$9,189,167	\$0	\$22,000	\$0	\$1,986,833	\$1,168,000		

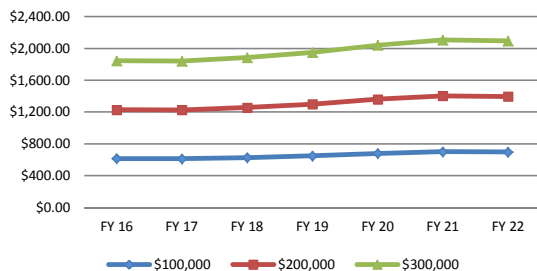
Property Tax Rate Analysis

Annual Property Tax Rate Projections & Comparisons							
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
General Fund	\$8.10	\$8.10	\$8.10	\$8.10	\$8.10	\$8.10	\$8.10
Special Revenues	\$1.81	\$1.81	\$2.00	\$1.81	\$1.81	\$1.81	\$1.81
Debt Service	\$1.12	\$1.13	\$0.93	\$1.51	\$2.05	\$2.43	\$2.36
Total	\$11.03	\$11.03	\$11.03	\$11.42	\$11.95	\$12.33	\$12.26
\$ Adjustment		(\$0.00)	\$0.00	\$0.38	\$0.54	\$0.38	(\$0.07)
% Adjustment		-0.01%	0.02%	3.45%	4.70%	3.18%	-0.56%

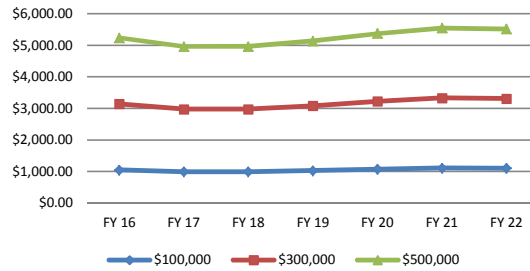
Residential Property Tax Projections & Comparisons								
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	Annual Average Increase
Home Value								
\$100,000	\$614.99	\$613.73	\$628.32	\$649.99	\$680.50	\$702.17	\$698.22	\$13.87
Annual Adjustment		(\$1.26)	\$14.59	\$21.67	\$30.52	\$21.67	(\$3.96)	
\$200,000	\$1,229.98	\$1,227.46	\$1,256.64	\$1,299.97	\$1,361.01	\$1,404.35	\$1,396.44	\$27.74
Annual Adjustment		(\$2.53)	\$29.18	\$43.33	\$61.04	\$43.34	(\$7.91)	
\$300,000	\$1,844.97	\$1,841.18	\$1,884.96	\$1,949.96	\$2,041.51	\$2,106.52	\$2,094.65	\$41.61
Annual Adjustment		(\$3.79)	\$43.78	\$65.00	\$91.56	\$65.01	(\$11.87)	
Rollback	55.73%	55.63%	56.94%	56.94%	56.94%	56.94%	56.94%	

Commercial Property Tax Projections & Comparisons								
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	Annual Average Increase
Building Value								
\$100,000	\$1,048.28	\$992.98	\$993.14	\$1,027.39	\$1,075.63	\$1,109.88	\$1,103.63	\$9.23
Annual Adjustment		(\$55.29)	\$0.16	\$34.25	\$48.24	\$34.25	(\$6.25)	
\$300,000	\$3,144.83	\$2,978.94	\$2,979.43	\$3,082.17	\$3,226.89	\$3,329.64	\$3,310.88	\$27.68
Annual Adjustment		(\$165.88)	\$0.49	\$102.74	\$144.72	\$102.75	(\$18.76)	
\$500,000	\$5,241.38	\$4,964.91	\$4,965.72	\$5,136.95	\$5,378.15	\$5,549.40	\$5,518.14	\$46.13
Annual Adjustment		(\$276.47)	\$0.82	\$171.23	\$241.20	\$171.25	(\$31.26)	
Rollback	95.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	

Residential Tax Comparison



Commercial Tax Comparison



Tax Rate Projection

