



# CITY COUNCIL

## AGENDA BILL # AB22-0045

City of Algona  
200 Washington Blvd.  
Algona, WA 98001

ITEM INFORMATION			
<b>SUBJECT:</b>  Preliminary Budget - 2023	<b>Agenda Date: October 24, 2022</b>		
	Department/Committee/Individual	Created	Reviewed
	Mayor		
	City Administrator		X
	City Attorney		
	City Clerk		X
	Finance Dept		
	PW/Utilities		
	Planning Dept		
	Community Services		
	Police Dept		
	Finance Committee		X
Timeline:	Planning Commission		
	Civil Service Committee		
<b>Staff Contact: Jessica Griess, City Clerk; Tara Dunford, CPA</b>			
<b>Attachments: Preliminary 2023 Budget</b>			
<b>SUMMARY STATEMENT:</b>  See attached from Tara Dunford, CPA.			
<b>COMMITTEE REVIEW AND RECOMMENDATION:</b> Finance Committee reviewed 10/19/22, recommended to move forward through Council.			
<b>RECOMMENDED ACTION:</b> Discussion			
RECORD OF COUNCIL ACTION			
<i>Meeting Date:</i>	<i>Action:</i>	<i>Vote:</i>	

**To:** Mayor Dave Hill and City Council Members

**From:** Tara Dunford, CPA

**Date:** October 24, 2022

**Re:** Mayor's Preliminary 2023 Budget

**ATTACHMENTS:** Preliminary 2023 Budget Book

**TYPE OF ACTION:** None. Discussion.

**Discussion:**

The Mayor's Preliminary 2023 budget includes the following assumptions and items of note:

- Taxes (General Fund) – projected increase of 8% (approx. \$164k)
- Intergovernmental revenue (General Fund) – decrease of \$448k due to ARPA funds included in 2022 budget and not in 2023 budget.
- Medical insurance premiums - increase of 4.5%
- Valley communications – 6% increase
- Jail contract – 5% increase
- Channel 21 equipment - \$5k (budget retreat priority)
- Stormwater capital (drainage) - \$400k (budget retreat priority)
- Water main replacement (capital fund) - \$564k, partially grant funded
- New part-time position – Mayor's Assistant – estimated cost \$31.5k
- New part-time position – Community Services – estimated cost \$31.5k (budget retreat priority)
- Decrease in General Fund balance reflects continued use of ARPA to fund 50% of the Community Connector position.
- Cost of living (COLA) adjustments – currently set at zero percent pending settlement of union contracts. When COLA adjustments are known, the preliminary budget numbers will need to be adjusted and cuts to General Fund expenditures will be necessary to balance the budget. The cost of COLA adjustments at various levels are as follows:

<u>Fund</u>	<u>1%</u>	<u>2%</u>	<u>3%</u>	<u>4%</u>	<u>5%</u>	<u>6%</u>	<u>7%</u>	<u>8%</u>	<u>9%</u>	<u>10%</u>
General Fund & Streets	14,302	28,604	42,906	57,208	71,510	85,812	100,114	114,416	128,718	143,020
Storm	1,785	3,570	5,355	7,140	8,925	10,710	12,495	14,280	16,065	17,850
Water	1,251	2,502	3,753	5,004	6,255	7,506	8,757	10,008	11,259	12,510
Sewer	847	1,694	2,541	3,388	4,235	5,082	5,929	6,776	7,623	8,470
<b>Total Impact</b>	<b>18,185</b>	<b>36,370</b>	<b>54,555</b>	<b>72,740</b>	<b>90,925</b>	<b>109,110</b>	<b>127,295</b>	<b>145,480</b>	<b>163,665</b>	<b>181,850</b>

The Mayor's Preliminary 2023 Budget contains the following changes from the preliminary budget presented to Council on September 26, 2022:

- General Fund revenues and expenditures are both increased by \$100,000 to reflect estimated King County Transfer Station reimbursements and related costs.
- Medical rates have been adjusted down from an estimated 7% increase to a known actual increase of 4.5%. This change resulted in a slight decrease in General Fund, Street, Water, Sewer, and Stormwater operating expenditures.
- A \$200,000 grant award and \$100,000 in flood control district funds have been added to the Stormwater Capital Fund for flood mitigation projects.



# **City of Algona**

## **Preliminary**

# **2023 Annual Budget**



200 Washington Blvd.

(253) 833-2897

[algonawa.gov](http://algonawa.gov)

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# Mayor's Budget Message

October 24, 2022

Dear City Councilmembers,

I am pleased to submit for your consideration the 2023 proposed annual budget for the City of Algona. Proposed 2023 appropriations compared to budgeted 2022 appropriations (through 2022 budget amendment #1) are as follows:

Fund	2022 Budget (Amended)	2023 Proposed Budget	Increase (Decrease)	% Change
General	3,826,900	3,198,560	(628,340)	-16%
Drug	2,200	2,200	-	0%
Street	860,650	400,300	(460,350)	-53%
Rainy Day Fund	-	-	-	--
Capital Improvement	320,000	315,000	(5,000)	-2%
Park Impact	-	-	-	--
General Obligation Bond	319,000	319,000	-	0%
Stormwater Management	417,400	359,200	(58,200)	-14%
Water Maintenance	836,500	812,950	(23,550)	-3%
Sewer Maintenance	1,239,900	1,240,250	350	0%
Water Capital Improvement	400,000	564,000	164,000	41%
Sewer Capital Improvement	-	-	-	--
Stormwater Capital Improvement	-	400,000	400,000	--
Equipment Replacement Fund	87,350	126,800	39,450	45%
Unemployment Trust	-	-	-	--
Explorers Program	-	-	-	--
<b>Total Expenditures and Other Uses</b>	<b>8,309,900</b>	<b>7,738,260</b>	<b>(571,640)</b>	<b>-7%</b>

The total 2023 proposed budget is significantly lower than the 2022 budget due to:

- The proposed implementation of a formal asset replacement plan and a related new fund – Equipment Replacement Fund. The 2022 budget included one-time catch-up charges of \$687,000 to fund the plan. The 2023 annual charge is reduced to \$124,200.
- The 2022 budget included a transfer of \$198,000 from the General Fund to the Rainy Day Fund. The Rainy Day Fund balance is currently above 10% of budgeted General Fund expenditures, therefore no transfer is necessary in 2023.

Budget increases of note include:

- Increase of \$164,000 in the Water Capital Improvement Fund (water mains).
- Increase of \$400,000 in the Stormwater Capital Improvement Fund (flood mitigation).

Estimated 2023 resources compared to 2022 estimated resources are as follows:

<b>Fund</b>	<b>2022 Budget (Amended)</b>	<b>2023 Proposed Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
General	3,417,300	3,143,610	(273,690)	-8%
Drug	1,000	1,000	-	0%
Street	770,420	400,300	(370,120)	-48%
Rainy Day Fund	198,000	-	(198,000)	-100%
Capital Improvement	100,000	100,000	-	0%
Park Impact	36,000	36,000	-	0%
General Obligation Bond	320,000	315,000	(5,000)	-2%
Stormwater Management	480,000	447,000	(33,000)	-7%
Water Maintenance	802,000	899,000	97,000	12%
Sewer Maintenance	1,181,000	1,312,000	131,000	11%
Water Capital Improvement	294,000	297,100	3,100	1%
Sewer Capital Improvement	-	-	-	--
Stormwater Capital Improvement	-	300,000	300,000	--
Equipment Replacement Fund	818,500	124,200	(694,300)	-85%
Unemployment Trust	-	-	-	--
Explorers Program	-	-	-	--
<b>Total Revenues and Other Sources</b>	<b>8,418,220</b>	<b>7,375,210</b>	<b>(1,043,010)</b>	<b>-12%</b>

The 2023 estimated resources are significantly lower than in 2022 due to the following factors:

- The 2022 General Fund budget included American Rescue Plan Act (ARPA) funding of \$448,000.
- The 2022 General Fund budget included a transfer of \$198,000 from the General Fund to the Rainy Day Fund, which is not necessary in 2023.
- The 2022 Street Fund budget included a transfer in of \$253,000 to cover the starting/catch-up contribution to the Equipment Replacement Fund and grant funding of \$234,000.
- The 2022 Equipment Replacement fund budget included one-time/starting revenue of \$687,000.

Increases of note include:

- Moderate increases in charges for utility services in Water and Sewer Maintenance Funds.
- Grant and flood control zone funding of \$300,000 for flood mitigation in the Stormwater Capital Improvement Fund.

Sincerely,

*Dave Hill, Mayor*

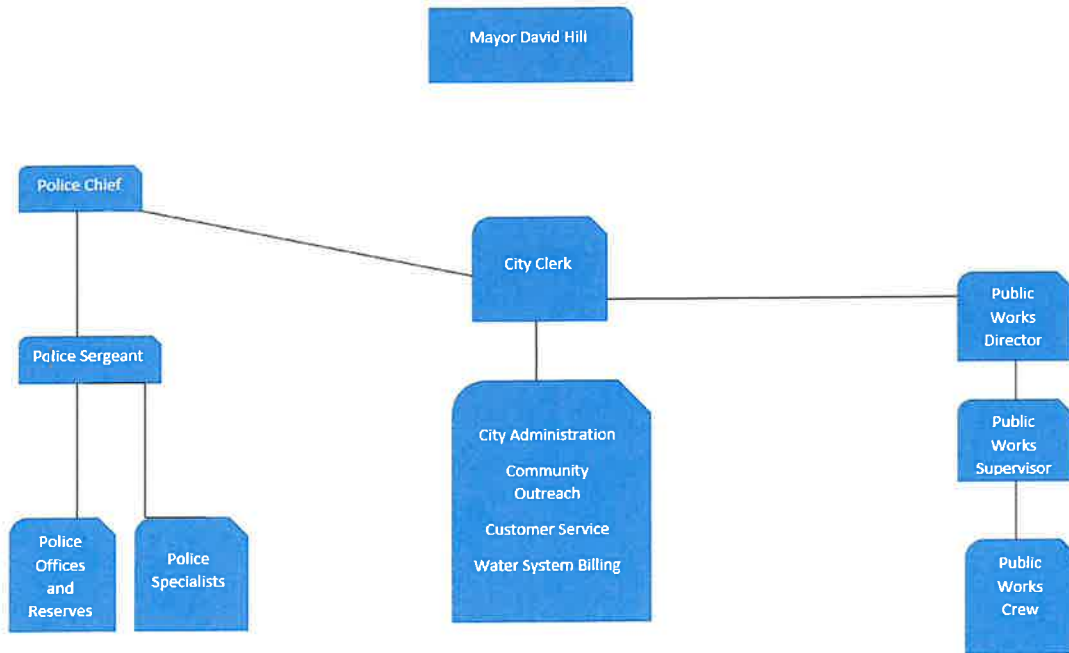
## Elected Officials

		<u>Term Expires:</u>
Dave Hill	Mayor	December 31, 2023
Bill Thomas	Council Position #1	December 31, 2023
Lynda Osborn	Council Position #2	December 31, 2025
Troy Linnell	Council Position #3 Mayor Pro-Tem	December 31, 2023
Gordon Cook	Council Position #4	December 31, 2025
Brenna Franco	Council Position #5	December 31, 2023

## Administrative Staff

James Schrimsher	Police Chief
Russ Avery	Public Works Director
Jessica Griess	City Clerk

# Organizational Chart





# Budget Development Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides policy direction by the City Council to the staff and community.

The budget serves four functions:

## **It is a Policy Document**

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

## **It is an Operational Guide**

The budget of the City reflects its operations. Activities of each City fund or department have been planned, formalized and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they related to each other and to the attainment of the policy issues and goals of the City Council.

## **It is a Link with the General Public**

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the purpose of those activities, future implications, and the direct relationship to citizens.

## **It is a Legally Required Financial Planning Tool**

Preparing and adopting a budget is a state law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public funds and controls those expenditures by limiting the amount of appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to determine funds available.

The City of Algona operates on a calendar-year basis. The City utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and based on need defined by budget policies, emerging issues, Council goals and available resources.

# Budget Calendar

**August 15, 2022** – preliminary estimates due from directors

**September 26, 2022** – preliminary budget presentation to Council

**October 24, 2022** – Mayor’s proposed budget presented to Council

**November 14, 2022** – public hearing on revenue sources; public hearing on preliminary budget; first reading of tax levy ordinance

**November 28, 2022** – public hearing on final budget; first reading of budget ordinance; second (final) reading of tax levy ordinance.

**December 12, 2022** – second (final) reading of budget ordinance/budget adoption.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the City Clerk and department directors to ensure that funds are within the approved budget. As required by RCW 35A.33.140, the City Clerk provides the City Council with quarterly reports to keep them current with the City’s financial condition.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, position titles, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a fund, it may do so by ordinance adopted by Council.

# Budget Principles

## General Principles

- Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayor directions, and for implementing them once they are approved.
- The City Clerk is responsible for coordinating the overall preparation and administration of the City's budget. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.
- The City Clerk assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- Interfund charges will be based on recovery of costs associated with providing those services.
- Budget adjustments requiring City Council approval will occur through the ordinance process at the fund level prior to the end of the fiscal year.
- The City's budget presentation will be directed at displaying the City's budget in a Council and Citizen-friendly format.

## Minimum Fund Balances

- The General Fund budget should be such that the budgeted ending fund balance is at least 10% of budgeted expenditures.

## Rainy Day Fund

- The balance in the Rainy Day fund should be, at a minimum, 10% of budgeted General Fund expenditures.

## Basis of Accounting

- Annual appropriated budgets are adopted for all funds on the cash basis of accounting.
- Budgets are adopted at the fund level that constitutes legal authority for expenditures. Annual appropriations lapse at the end of the fiscal period.
- The **General Fund** is the primary fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.
- **Special Revenue Funds** account for revenue sources that are legally restricted or designated to finance certain activities. Special revenue funds include the following:

\*Drug Fund                      \*Street Fund                      \*Rainy Day Fund  
\*Park Impact Fee Fund      \*Capital Improvement (Real Estate Excise Tax) Fund

- The **Debt Service Fund** accounts for principal and interest payments on long-term debt, related to financing of the City Hall/Community Center.

- **Enterprise Funds** account for operations that provide goods and services to the general public and are supported primarily by user charges. Enterprise funds include the following:

\*Stormwater Management      \*Water Maintenance              \*Sewer Maintenance  
\*Stormwater Capital              \*Water Capital                      \*Sewer Capital

- The Equipment Replacement **Internal Service Fund** accounts for funding and replacement of vehicles and major equipment.

# City-Wide Budget Summary

## 2023 Preliminary Budget Summary

<u>Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Increase (Decrease)</u>	<u>Ending Fund Balance</u>
General	756,341	3,143,610	3,198,560	(54,950)	701,391
Drug	6,677	1,000	2,200	(1,200)	5,477
Street	14,535	400,300	400,300	-	14,535
Rainy Day Fund	321,465	-	-	-	321,465
Capital Improvement	418,170	100,000	315,000	(215,000)	203,170
Park Impact	136,680	36,000	-	36,000	172,680
General Obligation Bond	7,003	315,000	319,000	(4,000)	3,003
Stormwater Management	1,635,864	447,000	359,200	87,800	1,723,664
Water Maintenance	1,113,223	899,000	812,950	86,050	1,199,273
Sewer Maintenance	662,504	1,312,000	1,240,250	71,750	734,254
Water Capital Improvement	585,673	297,100	564,000	(266,900)	318,773
Sewer Capital Improvement	334,470	-	-	-	334,470
Stormwater Capital Improvement	196,071	300,000	400,000	(100,000)	96,071
Equipment Replacement Fund	777,300	124,200	126,800	(2,600)	774,700
Unemployment Trust	4,673	-	-	-	4,673
Explorers Program	27,415	-	-	-	27,415
<b>Total</b>	<b>6,998,064</b>	<b>7,375,210</b>	<b>7,738,260</b>	<b>(363,050)</b>	<b>6,635,014</b>

- The 2023 budget presumes service level enhancements as follows:
  - Additional .5 FTE - Mayor's Assistant
  - Additional .5 FTE - Community Services Assistant
- The full-time equivalent employee count increases by one in the preliminary 2023 budget.
- Employee salaries and benefits include the following changes:
  - Cost of living (COLA) adjustment – zero percent pending settlement of union agreements
  - Medical – 4.5%
  - Dental – 0%
- Significant capital projects are:
  - \$564,000 – water mains (Water Capital Improvement Fund)
  - \$400,000 – flood mitigation (Stormwater Capital Improvement Fund)

# Historical Staffing

	<b>Authorized Positions</b>			
	<b>2020 Final</b>	<b>2021 Final</b>	<b>2022 (Amended)</b>	<b>2023 (Proposed)</b>
<b>Administration:</b>				
City Administrator	1	--	--	--
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Clerical Assistant	1	1	1	1
Community Connector	1	1	1	1
Assistant to Mayor	--	--	--	0.5
Assistant to Community Connector	--	--	--	0.5
Permit Technician	1	--	--	--
<b>Total Administration</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>5</b>
<b>Police:</b>				
Police Chief	1	1	1	1
Police Clerk	2	1	1	1
Police Sergeant	1	1	1	1
Police Corporal	--	--	1	1
Police Officer	6	6	5	5
Reserve Officer	<i>part time</i>	<i>part time</i>	<i>part time</i>	<i>part time</i>
<b>Total Police</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Public Works:</b>				
Public Works Director	1	1	1	1
Utility Superintendent	1	1	1	1
Utility Worker 2	1	1	1	1
Utility Worker 1	2	3	3	3
<b>Total Public Works</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>City-Wide Total</b>	<b>21</b>	<b>19</b>	<b>19</b>	<b>20</b>

# Wage Scale

Rates shown below unchanged from 2022 – pending settlement of union agreements.

<i><b>Elected Officials</b></i>	<u><b>Annual</b></u>
Mayor	24,000
Councilmembers	3,600

	<u><b>Annual Rates</b></u>				
<i><b>Non-Represented Full Time Positions</b></i>	<u><b>Step A</b></u>	<u><b>Step B</b></u>	<u><b>Step C</b></u>	<u><b>Step D</b></u>	<u><b>Step E</b></u>
Police Chief	126,598				
Public Works Director	99,041				
City Clerk/Treasurer	82,342				
Deputy Clerk/Treasurer	50,082	52,591	55,224	57,982	60,890

<i><b>Non-Represented Part Time/Temp</b></i>	<u><b>Hourly</b></u>
Police Reserve Officers	34.31
Temp EHM/Court Security	26.66

	<u><b>Annual Rates Per Collective Bargaining Agreement</b></u>				
<i><b>Represented - Non-Uniform</b></i>	<u><b>Step A</b></u>	<u><b>Step B</b></u>	<u><b>Step C</b></u>	<u><b>Step D</b></u>	<u><b>Step E</b></u>
Police Clerk	52,594	55,229	57,851	60,749	63,793
Clerical Assistant	50,170	52,673	55,308	58,075	60,696
Community Connector	64,899	68,140	71,553	74,912	78,654
Utility Superintendent	64,596	67,824	71,210	74,767	78,509
Utility Worker 2	62,014	65,150	68,404	71,829	75,426
Utility Worker 1	53,832	56,454	59,274	62,238	65,347

	<u><b>Annual Rates Per Collective Bargaining Agreement</b></u>				
<i><b>Represented - Uniform</b></i>	<u><b>Step A</b></u>	<u><b>Step B</b></u>	<u><b>Step C</b></u>	<u><b>Step D</b></u>	<u><b>Step E</b></u>
Police Sergeant	91,258	95,825	100,622	105,649	110,932
Police Corporal	73,791	77,479	81,357	85,425	89,696
Police Officer	69,614	73,093	76,752	80,590	84,619

# Indirect Cost Allocation

## **Background**

Indirect cost allocation is a method to determine and assign the cost of central services to the internal users of those services. Cost allocation enables local governments to more accurately account for the complete cost of the services it provides, and to provide a clear/concise method to use in budget development.

Indirect costs include central services costs related to legislative, executive, finance, legal and human resources expenses.

Cost allocation plans share indirect costs across programs, activities, funds and departments. The term “allocation” implies that there is no precise method for charging indirect costs, however cost allocations should be designed to provide a consistent, reasonable and equitable means to allocate costs.

## **Funds to Be Charged**

An indirect cost allocation plan is intended to charge restricted funds for a fair and equitable portion of central services costs. The City has two fund types that could be eligible for indirect cost allocation – special revenue funds and business-type funds.

Special revenue funds must be at least partially funded by an externally restricted or internally assigned revenue source; however, the special revenue funds can be, and many are, subsidized by the general fund. Therefore, there is no benefit to be had by including most special revenue funds in the indirect cost allocation plan (increasing expenses in funds subsidized by the general fund would simply increase the amount of general fund subsidy required).

The City’s business-type funds must be self-supporting and cannot receive general fund support in the form of subsidization or services provided at no charge. An indirect cost allocation plan is the appropriate way to charge business-type funds for services provided by the general fund. The City’s current business type funds subject to allocation are Water, Sewer and Stormwater.

The indirect cost allocation plan shall be developed based on the principle that costs will be split between general government activities (those pertaining to the general fund and special revenue funds) and business-type activities. Business-type activities will be further allocated by fund, based on the criteria described below. General government activities will remain in the general fund.

## **Costs to Be Allocated**

The following costs are subject to allocation:

- ❖ Salaries, benefits, supplies, training, equipment, etc. associated with:
  - Mayor and City Council
  - City Clerk Department
- ❖ Contracted legal, audit and accounting services



All the costs listed above are paid for out of the general fund and primarily exist for the support of the City as a whole. Costs included in the allocation plan should be administrative in nature and must be reasonably perceived to benefit all City funds. Therefore, the cost of services such as public safety, street maintenance, community events, etc. are excluded from the plan and are not subject to allocation.

**Activities & Measurement Criteria**

The activities on which to base allocations and the measurement criteria for those activities are identified in the following table.

<b>ACTIVITIES</b> <i>(based on April 2021 time study)</i>	<b>MEASUREMENT CRITERIA</b>
Accounts Payable	Non-salary expenses (2021 budget)
Mayor and Council	# of agenda items (2020 actual)
Payment Processing	Revenue (2021 budget)
Utility Billing	# of accounts (December 2020 actual)
Budget, Accounting, Annual reporting	Total expenses (2021 budget)

**Percentages**

Salaries and benefits for the Mayor, Council, City Clerk-Treasurer, Deputy Clerk-Treasurer and Administrative Assistant shall be allocated using the following percentages.

<b>Position</b>	<b><u>General</u></b>			
	<b><u>Government</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>	<b><u>Storm</u></b>
Council	69.77%	10.47%	8.14%	11.63%
Mayor	69.77%	10.47%	8.14%	11.63%
Clerk/Treasurer	60.88%	13.36%	19.42%	6.34%
Deputy Clerk/Treasurer	29.04%	24.20%	26.73%	20.02%
Admin Assistant	79.69%	7.32%	10.08%	2.91%

Supplies, training, and other expenses associated with the City Council and Mayor shall be directly coded to various funds based on the Council and Mayor allocation percentages shown above. These percentages are based on the allocation of actual council agenda items from 2020.

Supplies, training, and other expenses associated with the Clerk’s Office, including payment of contracted accounting and auditing services shall be directly coded based on the percentages shown below. These percentages are based on 2021 budgeted expenditures. The same percentages shall be used to allocate legal expenses.

	<b><u>General Government</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>	<b><u>Storm</u></b>
Contracted Services	60.59%	13.46%	19.78%	6.17%

**Updates to the Plan**

The cost allocation plan should be reviewed annually during budget development. It is not necessary to update the activities or measurement criteria on an annual basis as long as the plan has been reviewed for general reasonableness. If significant changes have been made which may affect the overall allocation

percentages then the plan should be updated. The plan should be updated at least every three years. The current plan was established in 2021, with review and updates made for 2023. A full review and update of the plan should be performed in 2023 for use in the 2024 budget.

# Equipment Replacement Plan

The asset replacement plan includes funding for future replacement of the following assets:

Description	Department	Replacement		Replacement	Allocations					
		Year	Useful Life	Cost	Police	Parks	Streets	Water	Sewer	Storm
2015 Chevy Malibu	Police 1	2025	7	50,184	100.00%					
2020 Ford Explorer	Police 2	2027	7	52,872	100.00%					
2018 Ford Explorer	Police 3	2025	7	50,184	100.00%					
2016 Ford Explorer	Police 4	2023	7	47,495	100.00%					
Chevy Tahoe	Police 5	2028	7	54,216	100.00%					
2015 Ford Explorer	Police 6	2023	7	47,495	100.00%					
2020 Ford Fusion	Police 7	2027	7	52,872	100.00%					
2019 Ford Fusion	Police 8	2026	7	51,528	100.00%					
2002 Bearcat chipper	PW 1	2024	15	43,600		50.00%	50.00%			
2003 Ford Ranger - Parks	PW 2	2023	15	31,800		50.00%	12.50%	12.50%	12.50%	12.50%
2008 Ford F250 w/ snow plow	PW 3	2025	15	50,400		20.00%	20.00%	20.00%	20.00%	20.00%
2012 John Deere flail mower	PW 4	2024	10	163,500			100.00%			
2011 Ford F250 utility truck	PW 5	2025	15	39,200		20.00%	20.00%	20.00%	20.00%	20.00%
2022 Kubota 3400 tractor/brush hog	PW 6	2037	15	66,600			100.00%			
2007 New Holland 895 Backhoe	PW 7	2027	10	112,100		20.00%	20.00%	20.00%	20.00%	20.00%
2002 Yanmar track hoe	PW 8	2027	10	70,800		20.00%	20.00%	20.00%	20.00%	20.00%
2000 Freightliner FL70 dump truck	PW 9	2028	15	181,500		20.00%	20.00%	20.00%	20.00%	20.00%
2002 Chevy Bucket Truck	PW 10	2029	15	142,600		50.00%	50.00%			
Riding Lawn Mower	PW 11	2027	6	18,880		50.00%	50.00%			
John Deere Gator 2wd	PW 12	2026	15	15,525		50.00%	12.50%	12.50%	12.50%	12.50%
				<b>1,343,353</b>						

The 2023 charges are as follows:

	<u>Police</u>	<u>Parks</u>	<u>Streets</u>	<u>Water</u>	<u>Sewer</u>	<u>Storm</u>	<u>Total</u>
<b>2023 budget total</b>	<b>48,700</b>	<b>16,400</b>	<b>36,000</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>	<b>124,200</b>

# General Fund

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>1,571,673</b>	<b>1,183,198</b>	<b>698,176</b>	<b>891,993</b>	<b>756,341</b>
310	Taxes	1,916,637	1,852,185	1,893,871	2,126,643	2,204,310
320	Licenses & Permits	227,235	255,758	294,163	326,480	326,500
330	Intergovernmental Revenues	124,734	272,026	651,342	678,743	248,400
340	Charges For Services	43,823	46,683	119,420	205,273	264,600
350	Fines & Forfeitures	14,425	57,497	38,682	65,175	65,100
360	Misc Revenues	90,826	118,195	48,996	34,714	34,700
380	Non Revenues	2,290	2,832	2,254	-	-
	<b>Total Revenues</b>	<b>2,419,970</b>	<b>2,605,177</b>	<b>3,048,728</b>	<b>3,437,028</b>	<b>3,143,610</b>
511	Legislative	24,083	33,321	27,521	17,440	19,200
512	Judicial	76,341	79,816	73,426	95,000	95,000
513	Executive	67,287	62,252	28,449	28,616	50,850
514	Finance	235,338	264,710	303,369	285,378	265,000
515	Legal Services	54,851	62,891	47,743	39,971	40,000
518	Central Services	85,778	90,003	107,163	104,102	103,500
521	Law Enforcement	1,330,737	1,310,641	1,335,924	1,605,676	1,479,100
523	Jail Costs	55,390	78,732	33,717	101,166	106,750
524	Protective Inspections	16,981	14,812	79	-	-
528	Comm/Alarms/Dispatch	154,627	156,059	182,635	155,499	182,320
537	Garbage & Solid Waste Utilities	17,213	18,895	16,375	30,645	33,500
553	Conservation	16,118	5,410	5,124	5,678	8,000
554	Environmental Services	13,675	14,435	14,361	14,965	18,000
558	Planning & Community Devel	211,699	357,413	297,462	334,887	414,000
560	Social Services	9,868	9,916	7,694	1,007	11,500
570	Culture & Recreation	34,106	6,810	8,853	61,343	121,700
575	Cultural & Recreational Fac	3,194	2,960	4,980	3,123	10,000
576	Park Facilities	39,322	20,011	165,209	235,495	101,100
580	Non Expenditures	(39,326)	(93,026)	112,858	1,690	-
594	Capital Expenditures	38,583	89,138	81,970	-	-
597	Interfund Transfers	355,000	505,000	-	451,000	139,040
	<b>Total Expenditures</b>	<b>2,800,865</b>	<b>3,090,199</b>	<b>2,854,911</b>	<b>3,572,681</b>	<b>3,198,560</b>
	<b>Revenues less expenditures</b>	<b>(380,895)</b>	<b>(485,022)</b>	<b>193,817</b>	<b>(135,652)</b>	<b>(54,950)</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>1,190,778</b>	<b>698,176</b>	<b>891,993</b>	<b>756,341</b>	<b>701,391</b>
Ending Fund Balance as % of Expenditures		43%	23%	31%	21%	22%

The decrease in fund balance includes continued funding of ½ of the Community Connector position with American Rescue Plan Act (ARPA) funds received in 2021 and 2022.

# Street Fund

## Street Fund - 5 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>273,917</b>	<b>142,047</b>	<b>124,108</b>	<b>115,785</b>	<b>14,535</b>
310	Taxes	177,497	182,419	185,467	185,000	186,850
320	Licenses & Permits	22,015	7,699	360	600	600
330	Intergovernmental Revenues	380,352	193,503	65,713	284,235	68,290
360	Misc Revenues	33,481	2,372	21,584	5,520	5,520
397	Interfund Transfers	-	150,000	-	253,000	139,040
	<b>Total Revenues</b>	<b>613,346</b>	<b>535,993</b>	<b>273,125</b>	<b>728,355</b>	<b>400,300</b>
542	Streets - Maintenance	322,890	292,814	220,743	449,234	345,300
543	Streets - Admin & Overhead	20,842	28,330	52,585	120,371	55,000
594	Capital Expenditures	398,336	232,788	8,119	260,000	-
	<b>Total Expenditures</b>	<b>742,068</b>	<b>553,932</b>	<b>281,447</b>	<b>829,606</b>	<b>400,300</b>
	<b>Revenues less expenditures</b>	<b>(128,722)</b>	<b>(17,939)</b>	<b>(8,322)</b>	<b>(101,251)</b>	<b>-</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>145,195</b>	<b>124,108</b>	<b>115,785</b>	<b>14,535</b>	<b>14,535</b>

# Utility Funds

## Stormwater Maintenance Fund - 5 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>1,209,323</b>	<b>1,400,295</b>	<b>1,534,020</b>	<b>1,640,120</b>	<b>1,635,864</b>
330	Intergovernmental Revenues	48,289	5,899	36,464	-	-
340	Charges For Services	374,519	385,875	427,583	442,996	445,000
350	Fines & Forfeitures	805	725	596	2,148	2,000
360	Misc Revenues	17,418	7,762	-	-	-
	<b>Total Revenues</b>	<b>441,030</b>	<b>400,261</b>	<b>464,644</b>	<b>445,144</b>	<b>447,000</b>
538	Stormwater Operations	240,754	250,259	352,885	449,400	359,200
594	Capital Expenditures	6,079	16,277	-	-	-
	<b>Total Expenditures</b>	<b>246,833</b>	<b>266,536</b>	<b>352,885</b>	<b>449,400</b>	<b>359,200</b>
	<b>Revenues less expenditures</b>	<b>194,197</b>	<b>133,725</b>	<b>111,758</b>	<b>(4,256)</b>	<b>87,800</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>1,403,520</b>	<b>1,534,020</b>	<b>1,645,778</b>	<b>1,635,864</b>	<b>1,723,664</b>

## Water Maintenance Fund - 5 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>705,010</b>	<b>757,673</b>	<b>852,431</b>	<b>972,553</b>	<b>1,113,223</b>
340	Charges For Services	713,775	761,370	804,041	840,227	882,000
350	Fines & Forfeitures	31,839	9,764	5,052	17,219	17,000
360	Misc Revenues	9,617	4,201	1,587	-	-
	<b>Total Revenues</b>	<b>755,231</b>	<b>775,335</b>	<b>810,679</b>	<b>857,447</b>	<b>899,000</b>
534	Water Utilities	660,772	656,029	690,558	716,776	812,950
594	Capital Expenditures	38,975	24,548	-	-	-
	<b>Total Expenditures</b>	<b>699,746</b>	<b>680,577</b>	<b>690,558</b>	<b>716,776</b>	<b>812,950</b>
	<b>Revenues less expenditures</b>	<b>55,485</b>	<b>94,758</b>	<b>120,121</b>	<b>140,670</b>	<b>86,050</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>760,495</b>	<b>852,431</b>	<b>972,553</b>	<b>1,113,223</b>	<b>1,199,273</b>

**Sewer Maintenance Fund - 5 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>284,591</b>	<b>361,939</b>	<b>401,696</b>	<b>523,096</b>	<b>662,504</b>
340	Charges For Services	989,540	990,383	1,147,598	1,238,434	1,300,000
350	Fines & Forfeitures	4,750	1,631	3,573	12,770	12,000
360	Misc Revenues	4,173	2,061	-	-	-
	<b>Total Revenues</b>	<b>998,463</b>	<b>994,075</b>	<b>1,151,171</b>	<b>1,251,204</b>	<b>1,312,000</b>
535	Sewer	916,291	953,878	1,029,771	1,111,795	1,240,250
594	Capital Expenditures	2,808	440	-	-	-
	<b>Total Expenditures</b>	<b>919,099</b>	<b>954,318</b>	<b>1,029,771</b>	<b>1,111,795</b>	<b>1,240,250</b>
	<b>Revenues less expenditures</b>	<b>79,364</b>	<b>39,757</b>	<b>121,400</b>	<b>139,409</b>	<b>71,750</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>363,955</b>	<b>401,696</b>	<b>523,096</b>	<b>662,504</b>	<b>734,254</b>

**Water Capital Fund - 5 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>268,442</b>	<b>359,186</b>	<b>444,343</b>	<b>512,600</b>	<b>585,673</b>
330	Intergovernmental Revenues	-	-	-	-	224,000
340	Charges For Services	85,441	83,110	68,257	73,073	73,100
360	Misc Revenues	5,303	2,047	-	-	-
	<b>Total Revenues</b>	<b>90,744</b>	<b>85,157</b>	<b>68,257</b>	<b>73,073</b>	<b>297,100</b>
594	Capital Expenditures	-	-	-	-	564,000
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>564,000</b>
	<b>Revenues less expenditures</b>	<b>90,744</b>	<b>85,157</b>	<b>68,257</b>	<b>73,073</b>	<b>(266,900)</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>359,186</b>	<b>444,343</b>	<b>512,600</b>	<b>585,673</b>	<b>318,773</b>

**Sewer Capital Fund - 5 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>322,718</b>	<b>332,647</b>	<b>334,470</b>	<b>334,470</b>	<b>334,470</b>
340	Charges For Services	6,000	-	-	-	-
360	Misc Revenues	3,929	1,823	-	-	-
	<b>Total Revenues</b>	<b>9,929</b>	<b>1,823</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Revenues less expenditures</b>	<b>9,929</b>	<b>1,823</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>332,647</b>	<b>334,470</b>	<b>334,470</b>	<b>334,470</b>	<b>334,470</b>

**Stormwater Capital Fund - 5 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>192,791</b>	<b>195,003</b>	<b>196,071</b>	<b>196,071</b>	<b>196,071</b>
330	Intergovernmental	-	-	-	-	300,000
360	Misc Revenues	2,212	1,068	-	-	-
	<b>Total Revenues</b>	<b>2,212</b>	<b>1,068</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
594	Capital Expenditures	-	-	-	-	400,000
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
	<b>Revenues less expenditures</b>	<b>2,212</b>	<b>1,068</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>
<b>508</b>	<b>Ending Fund Balance Balance</b>	<b>195,003</b>	<b>196,071</b>	<b>196,071</b>	<b>196,071</b>	<b>96,071</b>



## Remaining Funds

### Drug Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
308	Beginning Balances	5,093	6,677	6,677
	TOTAL REVENUES	1,584	-	1,000
	TOTAL EXPENDITURES	-	-	2,200
	REVENUES LESS EXPENDITURES	1,584	-	(1,200)
508 80 00 02	Ending Balance	6,677	6,677	5,477

### Rainy Day Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
308	Beginning Balances	123,465	123,465	321,465
	TOTAL REVENUES	-	198,000	-
508 80 01 05	Ending Balance	123,465	321,465	321,465

### Capital Improvement Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
308	Beginning Balances	627,969	642,610	418,170
310	Taxes	224,641	95,560	100,000
	TOTAL REVENUES	224,641	95,560	100,000
597	Interfund Transfers	210,000	320,000	315,000
	TOTAL EXPENDITURES	210,000	320,000	315,000
	REVENUES LESS EXPENDITURES	14,641	(224,440)	(215,000)
508 80 01 06	Ending Balance	642,610	418,170	203,170

**Park Impact Fee Fund - 3 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Balances</b>	<b>109,632</b>	<b>136,680</b>	<b>136,680</b>
310	Taxes	27,048	-	36,000
	<b>TOTAL REVENUES</b>	<b>27,048</b>	<b>-</b>	<b>36,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>REVENUES LESS EXPENDITURES</b>	<b>27,048</b>	<b>-</b>	<b>36,000</b>
<b>508 80 01 10</b>	<b>Ending Balance</b>	<b>136,680</b>	<b>136,680</b>	<b>172,680</b>

**General Obligation Bond Fund - 3 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Balances</b>	<b>114,241</b>	<b>6,003</b>	<b>7,003</b>
<b>397</b>	<b>Interfund Transfers</b>	<b>210,000</b>	<b>320,000</b>	<b>315,000</b>
591 73 71 25	GO Bonds - Principal	270,830	278,000	285,000
592 73 83 25	GO Bonds - Interest	47,408	41,000	34,000
<b>591</b>	<b>Debt Service</b>	<b>318,238</b>	<b>319,000</b>	<b>319,000</b>
<b>508 10 00 25</b>	<b>Ending Balance</b>	<b>6,003</b>	<b>7,003</b>	<b>3,003</b>

**Equipment Replacement Fund - 3 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
<b>308</b>	<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>777,300</b>
340 00 00 00	Charges For Services	-	818,500	124,200
594 10 64 00	Capital Outlay	-	41,200	126,800
<b>508</b>	<b>Ending Fund Balance</b>	<b>-</b>	<b>777,300</b>	<b>774,700</b>

**Unemployment Trust Fund - 3 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
308 80 06 21	Beginning Balance	4,673	4,673	4,673
	<b>308 Beginning Balances</b>	<b>4,673</b>	<b>4,673</b>	<b>4,673</b>
361 11 06 21	Investment Interest Unemployment Trust	-	-	-
	<b>360 Misc Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
397 00 00 15	Transfer In - General Fund	-	-	-
	<b>390 Other Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
517 78 20 00	Unemployment Disbursement	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
508 80 06 21	Ending Balance	4,673	4,673	4,673

**Explorers Trust Fund - 3 Year Comparative**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
308 80 00 25	Estimated Beginning Balance	27,415	27,415	27,415
	<b>308 Beginning Balances</b>	<b>27,415</b>	<b>27,415</b>	<b>27,415</b>
367 00 21 00	Donations	-	-	-
369 40 00 00	Judgments And Settlements	-	-	-
	<b>360 Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
521 21 30 15	Explorer Uniforms	-	-	-
521 40 43 03	Explorer Training	-	-	-
	<b>521 Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
508 80 00 25	Ending Balance	27,415	27,415	27,415