



City of Algona

2022 Annual Budget



200 Washington Blvd.

(253) 833-2897

algonawa.gov

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Mayor's Budget Message

October 25, 2021

Dear City Councilmembers,

I am pleased to submit for your consideration the 2022 proposed annual budget for the City of Algona. Proposed 2022 appropriations compared to budgeted 2021 appropriations (through 2021 budget amendment #2) are as follows:

Fund	2021 Budget (Amended)	2022 Proposed Budget	Increase (Decrease)	% Change
General	2,884,937	3,769,900	884,963	31%
Drug	2,200	2,200	-	0%
Street	334,000	860,650	526,650	158%
Contingency/Rainy Day Fund	-	-	-	--
Capital Improvement	210,000	320,000	110,000	52%
Park Impact	-	-	-	--
General Obligation Bond	320,000	319,000	(1,000)	0%
Stormwater Management	338,000	382,400	44,400	13%
Water Maintenance	737,250	836,500	99,250	13%
Sewer Maintenance	1,073,900	1,239,900	166,000	15%
Water Capital Improvement	-	400,000	400,000	--
Sewer Capital Improvement	100,000	-	(100,000)	-100%
Stormwater Capital Improvement	-	-	-	--
Equipment Replacement Fund	-	87,350	87,350	--
Unemployment Trust	15,000	-	(15,000)	-100%
Explorers Program	15,000	-	(15,000)	-100%
Total Expenditures and Other Uses	6,030,287	8,217,900	2,187,613	36%

The total 2022 proposed budget is significantly higher than the 2021 budget due to:

- The proposed implementation of a formal asset replacement plan and a related new fund – Equipment Replacement Fund. The proposed 2022 budget includes one-time catch-up charges to fund the plan as follows: General Fund - \$278,000, Street Fund - \$253,000, Water Maintenance Fund - \$52,000, Sewer Maintenance Fund - \$52,000 and Stormwater Management Fund - \$52,000.
- A proposed transfer of \$198,000 from the General Fund to increase the balance in the proposed re-defined Rainy-Day Fund (Contingency Fund). This will bring the Rainy-Day Fund balance to an amount equal to 10% of budgeted General Fund expenditures.
- \$98,000 in the General Fund to fund the first portion of the Comprehensive Plan update. This is anticipated to be partially offset by \$60,000 in grant revenues.
- \$99,000 in the General Fund for wetlands improvements. Most of this will be funded by a grant in the amount of \$90,000.
- \$400,000 in the Water Capital Improvement Fund for water main replacements. This is expected to be partially funded by \$224,000 in grant revenues.

Estimated 2022 resources compared to 2021 estimated resources are as follows:

Fund	2021 Budget (Amended)	2022 Proposed Budget	Increase (Decrease)	% Change
General	2,579,225	3,392,300	813,075	32%
Drug	1,000	1,000	-	0%
Street	255,150	770,420	515,270	202%
Contingency/Rainy Day Fund	900	198,000	197,100	21900%
Capital Improvement	62,300	100,000	37,700	61%
Park Impact	4,800	36,000	31,200	650%
General Obligation Bond	210,000	320,000	110,000	52%
Stormwater Management	396,000	480,000	84,000	21%
Water Maintenance	737,800	802,000	64,200	9%
Sewer Maintenance	1,074,000	1,181,000	107,000	10%
Water Capital Improvement	77,700	294,000	216,300	278%
Sewer Capital Improvement	2,400	-	(2,400)	-100%
Stormwater Capital Improvement	1,400	-	(1,400)	-100%
Equipment Replacement Fund	-	818,500	818,500	--
Unemployment Trust	15,000	-	(15,000)	-100%
Explorers Program	-	-	-	--
Total Revenues and Other Sources	5,417,675	8,393,220	2,975,545	55%

The 2022 estimated resources are significantly higher than in 2021 due to the following factors:

- The General Fund revenue estimates include \$448,000 of American Rescue Plan Act (ARPA) funding and \$60,000 of Growth Management Act (GMA) funding.
- The Street Fund revenue estimates include a transfer in of \$253,000 to cover the starting/catch-up contribution to the Equipment Replacement Fund.
- The Contingency/Rainy Day fund revenue estimates include a transfer in of \$198,000 from the General Fund to bring the fund balance up to 10% of budgeted General Fund expenditures.
- The Water Capital Improvement Fund revenue estimates include \$224,000 of grant revenue for water main replacement.
- The new Equipment Replacement fund revenue estimates includes one-time/starting revenue of \$687,000 plus the 2022 actual charges of \$131,500.

Sincerely,

Dave Hill, Mayor

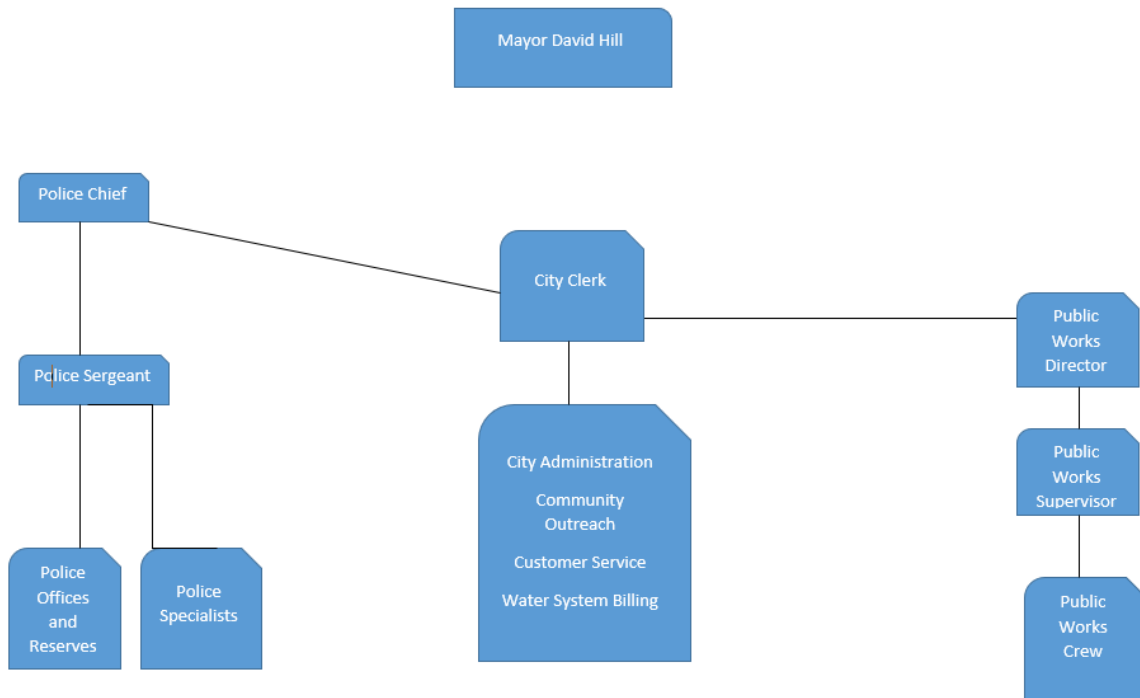
Elected Officials

		<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, 2021
Troy Linnell	Council Position #3 Mayor Pro-Tem	December 31, 2023
Dawn Dofelmire	Council Position #4	December 31, 2021
Mike Dawkins	Council Position #5	December 31, 2023

Administrative Staff

James Schrimpsker	Police Chief
Jimmy Griess	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 13, 2021 – preliminary estimates due from directors

September 27, 2021 – preliminary budget presentation to Council

October 25, 2021 – Mayor’s proposed budget presented to Council

November 8, 2021 – public hearing on revenue sources; public hearing on preliminary budget; first reading of tax levy ordinance

November 22, 2021 – public hearing on final budget; first reading of budget ordinance; second (final) reading of tax levy ordinance.

December 13, 2021 – 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/Contingency 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

2022 Final Budget Summary

<u>Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Fund Balance</u>
General	1,368,249	3,392,300	3,769,900	990,649
Drug	7,093	1,000	2,200	5,893
Street	118,708	770,420	860,650	28,478
Contingency/Rainy Day Fund	123,465	198,000	-	321,465
Capital Improvement	670,160	100,000	320,000	450,160
Park Impact	145,695	36,000	-	181,695
General Obligation Bond	4,241	320,000	319,000	5,241
Stormwater Management	1,663,876	480,000	382,400	1,761,476
Water Maintenance	969,169	802,000	836,500	934,669
Sewer Maintenance	542,595	1,181,000	1,239,900	483,695
Water Capital Improvement	512,700	294,000	400,000	406,700
Sewer Capital Improvement	334,470	-	-	334,470
Stormwater Capital Improvement	196,071	-	-	196,071
Equipment Replacement Fund	-	818,500	87,350	731,150
Unemployment Trust	4,673	-	-	4,673
Explorers Program	27,415	-	-	27,415
Total	6,688,581	8,393,220	8,217,900	6,863,901

- The 2022 budget presumes service levels that are consistent with those provided in 2021.
- The full-time equivalent employee count remains unchanged from the 2021 budget.
- Employee salaries and benefits include the following changes:
 - Cost of living (COLA) adjustment – 4% Police & non-union; 4.5% non-uniform union
 - Medical – 5.8%
 - Dental – 0%

Historical Staffing

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

Wage Scale

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

<i>Non-Represented Full Time Positions</i>	Annual Rates				
	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
Police Chief	126,598				
Public Works Director	99,041				
City Clerk/Treasurer	80,334				
Deputy Clerk/Treasurer	50,082	52,591	55,224	57,982	60,890

<i>Non-Represented Part Time/Temp</i>	<u>Hourly</u>
Police Reserve Officers	31.19
Temp EHM/Court Security	26.66

<i>Represented - Non-Uniform</i>	Annual Rates Per Collective Bargaining Agreement				
	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</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

<i>Represented - Uniform</i>	Annual Rates Per Collective Bargaining Agreement				
	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
Police Sergeant	91,258	95,825	100,622	105,649	110,932
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.

ACTIVITIES <i>(based on April 2021 time study)</i>	MEASUREMENT CRITERIA
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.

Position	<u>General</u>			
	<u>Government</u>	<u>Water</u>	<u>Sewer</u>	<u>Storm</u>
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.

	<u>General Government</u>	<u>Water</u>	<u>Sewer</u>	<u>Storm</u>
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 2022. 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:

<u>Description</u>	<u>Department</u>	<u>Replacement</u>			<u>Cost</u>	<u>Allocations</u>					
		<u>Year</u>	<u>Useful Life</u>	<u>Police</u>		<u>Parks</u>	<u>Streets</u>	<u>Water</u>	<u>Sewer</u>	<u>Storm</u>	
2015 Chevy Malibu	Police 1	2023	7	47,495	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	2022	7	46,151	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	2022	15	41,200		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%	
2009 Kubota 3400 tractor/brush hog	PW 6	2026	15	51,750			100.00%				
2007 New Holland B95 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%	
				1,322,070							

The 2022 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>
Starting Transfer	159,000	119,000	253,000	52,000	52,000	52,000	687,000
2022 charge	57,000	16,000	36,000	7,500	7,500	7,500	131,500
2022 budget total	216,000	135,000	289,000	59,500	59,500	59,500	818,500

General Fund

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Fund Balance	2,070,775	1,571,673	1,183,198	698,176	1,368,249
310	Taxes	1,876,676	1,916,637	1,852,185	1,893,243	2,040,200
320	Licenses & Permits	219,330	227,235	255,758	291,867	312,050
330	Intergovernmental Revenues	129,986	124,734	272,026	628,964	740,500
340	Charges For Services	29,912	43,823	46,683	111,666	230,850
350	Fines & Forfeitures	51,780	14,425	57,497	43,079	45,850
360	Misc Revenues	113,410	90,826	118,195	533,302	22,850
380	Non Revenues	2,211	2,290	2,832	2,557	-
	Total Revenues	2,423,304	2,419,970	2,605,177	3,504,678	3,392,300
511	Legislative	25,349	24,083	33,321	26,430	19,450
512	Judicial	86,044	76,341	79,816	74,175	95,000
513	Executive	64,842	67,287	62,252	28,264	30,950
514	Finance	249,540	235,338	264,710	333,514	262,850
515	Legal Services	53,099	54,851	62,891	41,821	39,000
518	Central Services	105,495	85,778	90,003	110,838	94,750
521	Law Enforcement	1,269,044	1,330,737	1,310,641	1,309,619	1,616,500
523	Jail Costs	98,896	55,390	78,732	33,936	95,000
524	Protective Inspections	16,431	16,981	14,812	105	-
528	Comm/Alarms/Dispatch	184,683	154,627	156,059	175,547	172,000
537	Garbage & Solid Waste Utilities	19,737	17,213	18,895	21,834	18,000
553	Conservation	14,556	16,118	5,410	6,539	109,600
554	Environmental Services	14,210	13,675	14,435	14,333	18,000
558	Planning & Community Devel	165,703	211,699	357,413	389,749	412,800
560	Social Services	5,161	9,868	9,916	9,925	11,000
570	Culture & Recreation	44,443	34,106	6,810	9,128	94,000
575	Cultural & Recreational Fac	10,065	3,194	2,960	6,069	10,000
576	Park Facilities	35,505	39,322	20,011	61,849	220,000
580	Non Expenditures	54,354	(39,326)	(93,026)	114,825	-
594	Capital Expenditures	52,516	38,583	89,138	66,104	-
597	Interfund Transfers	355,000	355,000	505,000	-	451,000
	Total Expenditures	2,924,672	2,800,865	3,090,199	2,834,606	3,769,900
	Revenues less expenditures	(501,367)	(380,895)	(485,022)	670,073	(377,600)
508	Ending Fund Balance Balance	1,569,407	1,190,778	698,176	1,368,249	990,649

The decrease in fund balance includes the following one-time revenues and expenditures:

Proposed decrease in fund balance	<u><u>(377,600)</u></u>
American Rescue Plan Act (ARPA) revenue	(448,000)
Use of ARPA funds - 1/2 Community Connector position	58,000
One-time transfer to asset replacement fund	530,600
One-time transfer to contingency fund	198,000
Comprehensive plan update less grant reimbursement	30,000
Wetlands grant - local match	9,000
	<u><u>377,600</u></u>

Street Fund

Street Fund - 5 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	260,418	273,917	142,047	124,108	118,708
310	Taxes	177,628	177,497	182,419	183,000	185,000
320	Licenses & Permits	7,499	22,015	7,699	480	600
330	State Generated Revenues	438,641	380,352	193,503	63,733	301,300
360	Misc Revenues	98,328	33,481	2,372	28,779	30,520
397	Interfund Transfers	-	-	150,000	-	253,000
	TOTAL REVENUES	722,096	613,346	535,993	275,992	770,420
542	Streets - Maintenance	288,779	322,890	292,814	223,477	559,000
543	Streets Admin & Overhead	29,335	20,842	28,330	49,796	41,650
594	Capital Expenditures	390,483	398,336	232,788	8,119	260,000
	TOTAL EXPENDITURES	708,597	742,068	553,932	281,392	860,650
	REVENUES LESS EXPENDITURES	13,499	(128,722)	(17,939)	(5,400)	(90,230)
508 80 01 01	Ending Balance	273,917	145,195	124,108	118,708	28,478

Utility Funds

Stormwater Management Fund - 5 Year Comparative

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
308	Beginning Balances	1,090,027	1,209,323	1,400,295	1,534,020	1,663,876
	330 State Generated Revenues	23,343	48,289	5,899	40,000	50,000
	340 Charges For Services	367,867	374,519	385,875	432,530	430,000
	350 Fines & Forfeitures	1,894	805	725	-	-
	360 Misc Revenues	20,597	17,418	7,762	-	-
	TOTAL REVENUES	413,701	441,030	400,261	472,530	480,000
	538 Other Utilities/Activities	229,975	240,754	250,259	333,781	382,400
	594 Capital Expenditures	64,430	6,079	16,277	8,893	-
	TOTAL EXPENDITURES	294,405	246,833	266,536	342,674	382,400
	REVENUES LESS EXPENDITURES	119,296	194,197	133,725	129,857	97,600
508 80 04 01	Ending Balance	1,209,323	1,403,520	1,534,020	1,663,876	1,761,476

Water Maintenance Fund - 5 Year Comparative

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
308	Beginning Balances	660,182	705,010	757,673	852,431	969,169
	340 Charges For Services	701,529	713,775	761,370	810,442	802,000
	350 Fines & Forfeitures	40,463	31,839	9,764	52	-
	360 Misc Revenues	12,923	9,617	4,201	-	-
	TOTAL REVENUES	754,916	755,231	775,335	810,495	802,000
	534 Water Utilities	685,881	659,775	656,029	693,757	836,500
	535 Sewer	-	997	-	-	-
	594 Capital Expenditures	24,206	38,975	24,548	-	-
	TOTAL EXPENDITURES	710,087	699,746	680,577	693,757	836,500
	REVENUES LESS EXPENDITURES	44,828	55,485	94,758	116,737	(34,500)
508 80 04 02	Ending Balance	705,010	760,495	852,431	969,169	934,669

Sewer Maintenance Fund - 5 Year Comparative

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
308	Beginning Balances	214,856	284,591	361,939	401,696	542,595
	340 Charges For Services	940,914	989,540	990,383	1,171,379	1,200,000
	350 Fines & Forfeitures	6,338	4,750	1,631	-	-
	360 Misc Revenues	4,478	4,173	2,061	-	-
	TOTAL REVENUES	951,729	998,463	994,075	1,171,379	1,181,000
	535 Sewer	878,339	916,291	953,878	1,030,480	1,239,900
	594 Capital Expenditures	3,655	2,808	440	-	-
	TOTAL EXPENDITURES	881,994	919,099	954,318	1,030,480	1,239,900
	REVENUES LESS EXPENDITURES	69,735	79,364	39,757	140,899	(58,900)
508 80 04 03	Ending Balance	284,591	363,955	401,696	542,595	483,695

Water Capital Improvement Fund - 5 Year Comparative

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
308	Beginning Balances	192,878	268,442	359,186	444,343	512,700
	330 Intergovernmental Revenue	-	-	-	-	224,000
	340 Charges For Services	71,347	85,441	83,110	68,357	70,000
	360 Misc Revenues	4,217	5,303	2,047	-	-
	TOTAL REVENUES	75,564	90,744	85,157	68,357	294,000
	594 Capital Expenditures	-	-	-	-	400,000
	TOTAL EXPENDITURES	-	-	-	-	400,000
	REVENUES LESS EXPENDITURES	75,564	90,744	85,157	68,357	(106,000)
508 80 04 04	Ending Balance	268,442	359,186	444,343	512,700	406,700

Sewer Capital Improvement Fund - 5 Year Comparative

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
308	Beginning Balances	316,912	322,718	332,647	334,470	334,470
	340 Charges For Services	-	6,000	-	-	-
	360 Misc Revenues	5,807	3,929	1,823	-	-
	TOTAL REVENUES	5,807	9,929	1,823	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	REVENUES LESS EXPENDITURES	5,807	9,929	1,823	-	-
508 80 04 05	Ending Balance	322,718	332,647	334,470	334,470	334,470

Stormwater Capital Improvement Fund - 5 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	189,322	192,791	195,003	196,071	196,071
360	Misc Revenues	3,469	2,212	1,068	-	-
	TOTAL REVENUES	3,469	2,212	1,068	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
508 80 04 06	Ending Balance	192,791	195,003	196,071	196,071	196,071

Remaining Funds

Drug Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	4,318	5,093	7,093
	TOTAL REVENUES	775	2,000	1,000
	TOTAL EXPENDITURES	-	-	2,200
	REVENUES LESS EXPENDITURES	775	2,000	(1,200)
508 80 00 02	Ending Balance	5,093	7,093	5,893

Contingency/Rainy Day Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	122,792	123,465	123,465
360	Misc Revenues	673	-	-
397	Transfer In	-	-	198,000
	TOTAL REVENUES	673	-	198,000
508 80 01 05	Ending Balance	123,465	123,465	321,465

Capital Improvement Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	1,032,539	627,969	670,160
310	Taxes	(406,304)	252,192	100,000
360	Misc Revenues	1,734	-	-
	TOTAL REVENUES	(404,570)	252,192	100,000
597	Interfund Transfers	-	210,000	320,000
	TOTAL EXPENDITURES	-	210,000	320,000
	REVENUES LESS EXPENDITURES	(404,570)	42,192	(220,000)
508 80 01 06	Ending Balance	627,969	670,160	450,160

Park Impact Fee Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	77,240	109,632	145,695
310	Taxes	31,968	36,064	36,000
360	Misc Revenues	423	-	-
	TOTAL REVENUES	32,392	36,064	36,000
	TOTAL EXPENDITURES	-	-	-
	REVENUES LESS EXPENDITURES	32,392	36,064	36,000
508 80 01 10	Ending Balance	109,632	145,695	181,695

General Obligation Bond Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	77,479	114,241	4,241
397	Interfund Transfers	355,000	210,000	320,000
591 73 71 25	GO Bonds - Principal	264,405	265,000	278,000
592 73 83 25	GO Bonds - Interest	53,833	55,000	41,000
591	Debt Service	318,238	320,000	319,000
508 10 00 25	Ending Balance	114,241	4,241	5,241

Equipment Replacement Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Fund Balance	-	-	-
340	Charges for Services	-	-	818,500
594	Capital Expenditures	-	-	87,350
508	Ending Fund Balance	-	-	731,150

Unemployment Trust Fund - 3 Year Comparative

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	15,778	4,673	4,673
	TOTAL REVENUES	85	-	-
	TOTAL EXPENDITURES	11,189	-	-
	REVENUES LESS EXPENDITURES	(11,105)	-	-
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>2020 Actual</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
308	Beginning Balances	27,165	27,415	27,415
360	Total Revenues	250	-	-
521	Total Expenditures	-	-	-
508 80 00 25	Ending Balance	27,415	27,415	27,415