REQUEST FOR COUNCIL ACTION

Date: August 23, 2021 Item No.: 7.c

Department Approval

City Manager Approval

Para / Trugger

Item Description: Receive the 2022 City Manager Recommended Budget & Tax Levy

BACKGROUND

At the April 12, 2021 City Council meeting, the Council established a general timeline for the 2022 budget process including the following key dates:

2022 Budget Process Timeline	Date
Discussion on 2021-2022 City Council Priorities	3/8/2021
Discussion on Preliminary Cash Reserve Levels	3/22/2021
Establish 2022 Budget Process Calendar	4/12/2021
Presentation of the 2022-2041 Capital Improvement Plan	7/19/2021
Discussion on City Council Budgetary Goals	7/19/2021
EDA Budget & TaxLevy Discussion	7/19/2021
Receive the 2022 City Manager Recommended Budget	8/23/2021
Receive Budget Recommendations from the Finance Commission	9/20/2021
Adopt Preliminary 2022 Budget, Tax Levy, & EDA Levy	9/27/2021
Review 2022 Proposed Utility Rates	11/8/2021
Review 2022 Fee Schedule	11/8/2021
Final Budget Hearing (Truth-in-Taxation Hearing)	11/29/2021
Adopt Final 2022 EDA TaxLevy	12/6/2021
Adopt Final 2022 Budget, TaxLevy, Utility Rates, & Fee Schedule	12/6/2021

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To date, the Council has received a number of budget information packages and has held a discussion on city priorities, service levels, and the associated financial impact on residents. These discussions and the resulting Council guidance have been incorporated into the 2022 City Manager Recommended Budget & Tax Levy presented below.

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2022 City Manager Recommended Budget

The 2021 *citywide* Recommended Budget is \$58,099,469, which is a decrease of \$4,563,307. This decrease is a result of almost \$5 million programmed in 2021 for renovations at the John Rose Guidant Arena which were funded by State Bonding in 2021 and also a result of removing the IT Metro-INET functions which will become a separate entity in 2022. When 2021 is adjusted to account for these 2 items, the actual net budget increased by\$1,585,609 or 4.91%. As part of the overall budget, the City Manager is recommending a tax levy increase of \$1,166,554 or 4.92% over the current levy. The City Manager has prepared a separate memo with detailed information regarding these proposed amounts. The

memo is included in Attachment A, and is accompanied by a PowerPoint presentation (see Attachment *B*).

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2022 City Manager Recommended Tax Levy and Impact on Homeowners

As noted above, the 2022 Recommended Budget will require a property tax levy increase of \$1,166,554 or 4.92%. This levy increase results in a property tax increase impact on the median-valued home of \$67.56 per year or \$5.63 per month. Additional impacts on residents will be felt due to the EDA Levy and Utility Rates.

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The following table depicts the *estimated* overall impact on a median-valued single-family home based on the City Manager Recommended Levy, the preliminary EDA levy and the tentatively projected 5.5% overall utility rate impact:

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2022 ESTIMATED Budget Impact on Median-Valued Home (monthly)						
		2021		2022	\$ Chg.	% Chg.
Property Tax Levy: City	\$	93.12	\$	98.75	\$ 5.63	6.0%
Property Tax Levy: EDA		1.91		1.88	(0.04)	-2.3%
Utility Rates		57.23		60.39	3.16	5.5%
Combined Total	\$	152.26	\$	161.02	\$ 8.74	5.7%

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As shown in the table, the estimated overall impact for all budget-related programs is \$8.74 per month, an increase of 5.7%.

POLICY OBJECTIVE

The submittal of the City Manager Recommended Budget is required under Mn State Statute 412.701 and serves as a means of guiding subsequent budget discussions as well as communication with citizens 39 and other statekholders.

FINANCIAL IMPACTS 41

See above and attached information. 42

STAFF RECOMMENDATION 43

See above and attached information. 44

REQUESTED COUNCIL ACTION

For information purposes only. No formal Council action is requested, however the Council is asked to provide comment and direction in advance of the preparation of the Preliminary Budget and Tax Levy adoption scheduled for September 23, 2019.

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Prepared by: Patrick Trudgeon, City Manager

Michelle Pietrick, Finance Director

Attachments:

A: Memo: City Manager Recommended 2022 Budget

B: 2022 Recommended Budget: PowerPoint

C: 2022 Recommended Budget: Citywide By Fund D: 2022 Recommended Budget: Summary by Function

E: 2022 Recommended Budget: Property Tax-Supported Programs

F: 2022 Recommended Budget: Fee-Supported Programs

G: 2022 Recommended Budget: Reconciliation of Revenue Changes H: 2022 Recommended Budget: Reconciliation of Expenditure Changes)



City Manager 2022 Budget Memo

City Manager Patrick Trudgeon
City of Roseville
8/23/2021



Administration Department

Memo

To: Roseville City Council

cc: Roseville Department Heads

From: Patrick Trudgeon, City Manager

Date: August 23, 2021

Re: City Manager 2022 Proposed Budget

I am pleased to present my proposed 2022 City of Roseville budget. I have approached the creation of the 2022 budget mindful of the ongoing financial challenges that residents and businesses continue to face as a result of the COVID-19 pandemic while at the same time making sure the city maintains our existing assets, programs, services, and workforce.

 As I mentioned in previous budget messages, Roseville is a complex city that serves a larger population than its actual residents. As a regional commercial and retail destination that has 35,000 persons journey to Roseville daily for their work and up to 80,000 people traveling through Roseville every 24 hours on Hwy 36, I 35W, and our numerous County Roads, Roseville is a busy place.

These visitors use Roseville's roads, parks, and city services. We need to respond to medical and law enforcement issues regardless of whether they are Roseville residents or not. All this activity requires the city to allocate additional resources above what is needed for a community of Roseville's size.

The 2022 budget continues past budget proposals that addressed increasing demands on city services and maintains investment in our public safety resources in a responsible and sustainable manner.

In the last decade, the City of Roseville has stabilized our funding for capital needs. We now have sufficient resources in place for the next 20 years for most of our infrastructure and equipment funds. We will need to continue to work on several capital funds in the near term, namely the Police Equipment and Vehicle Fund, the Pavement Management Fund, Park and Recreation Vehicle and Equipment Fund, and the Pathway and Parking Lot Fund to ensure sufficient funding for capital replacement in the future, making the operating budget balanced and more sustainable.

The following pages outline the proposed 2022 budget and its financial impact. They also provide details of my budget priorities and recommendations for new spending.

The proposed 2022 budget totals \$58,099,470 and represents about an 8% decrease from 2021 due to the removal of Metro-INET and the large expense of the OVAL project from the 2022 budget.

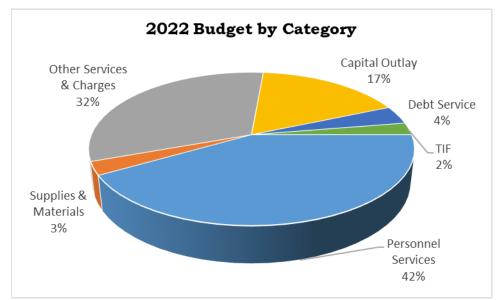


Figure 1

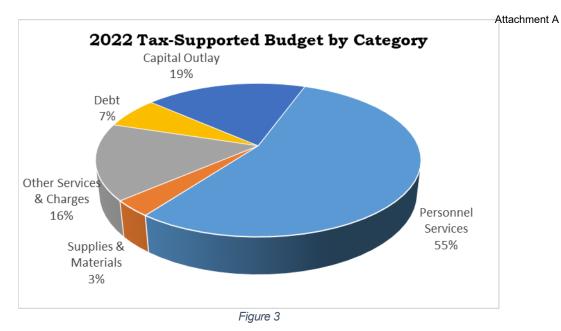
Traditionally, the city budget is divided into two categories: Property Tax-Supported and Fee-Supported. It is important to note that there is fee revenue for items in the Property Tax Supported portion of the budget. However, the single-largest funding source does come from property taxes. Below is a table showing the breakdown between property tax levy and fee revenues for major city functions in the 2022 budget.

	Budget Funding Sources			
	Program	Property	+/- Other	Total
<u>Function</u>	Revenue	<u>Taxes</u>	Sources	Sources
Police	\$ 1,078,750	\$ 7,804,507	\$ 1,117,255	\$ 10,000,512
Fire	1,207,100	3,890,301	(599,819)	4,497,582
Parks & Recreation	2,957,900	5,612,183	107,617	8,677,700
Public Works	1,966,068	4,053,973	281,314	6,301,355
Administrative Services	1,137,200	2,578,581	(112,149)	3,603,632
Information Technology	593,864	150,000	93,685	837,549
General Facilities	-	776,000	499,000	1,275,000
Water, Sewer, Storm	15,200,239	-	1,229,586	16,429,825
Other		-	6,476,316	6,476,316
Total	\$ 24,141,121	\$ 24,865,544	\$ 9,092,805	\$ 58,099,470

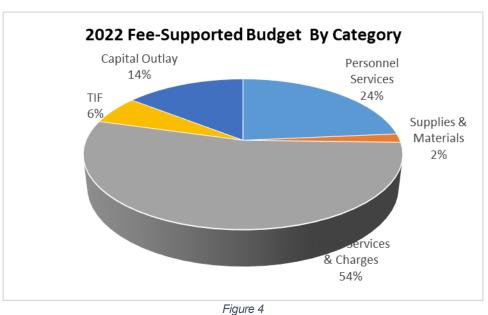
^{*} Other Function Sources include: license center fees, building permit fees, revenues from regional collaborations, interest earnings, and others. Negative balances in Other Sources category depicts funds set aside for future capital replacements.

Figure 2

The 2022 Property Tax-Supported budget is \$33,870,633. 55% of the costs of the 2022 Property Tax-Supported budget is for Personnel Services followed by 19% used for Capital Outlays as shown in the chart below.



The 2022 Fee-Supported Budget is \$24,228,836 and accounts for rate increases for payments to St. Paul Regional Water for water charges and a planned increase in recycling fees.



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	Budget Funding Uses			
			Princ & Int	Total
<u>Function</u>	<u>Operations</u>	<u>Capital</u>	on Debt	<u>Uses</u>
Police	\$ 9,330,232	\$ 637,960	\$ -	\$ 9,968,192
Fire	3,710,912	141,500	650,080	4,502,492
Parks & Recreation	5,847,445	1,241,000	1,589,255	8,677,700
Public Works	3,392,075	2,925,600	-	6,317,675
Administrative Services	3,507,320	107,400	-	3,614,720
Information Technology	723,884	113,665	-	837,549
General Facilities	-	1,275,000	-	1,275,000
Water, Sewer, Storm	12,979,825	3,450,000	-	16,429,825
Other	6,426,517	49,800	-	6,476,317
Total	\$ 45,918,210	\$ 9,941,925	\$ 2,239,335	\$ 58,099,470
** Other Funding Uses Include: license center, planning & inspections, TIF and others				

Figure 5

City Manager 2022 Budget Strategies

My approach to the 2022 budget is centered on four main strategies. These strategies are as follows:

1) Investment in better community outcomes

2) Investment to maintain city programs and workforce3) Strategic use of financial reserves for one-time and/or infrequent expenditures

4) Investment in infrastructure

5) Use of Federal American Rescue Plan Act to assist in community COVID recovery

 As a result of these priorities, I am proposing a total net property tax levy increase of \$1,166,554 for a 4.92 levy increase over 2021. For a median-valued Roseville home that increased in value to (\$296,500), this represents a 5.7% increase over last year or an increase of \$67.56 annually.

The next two pages are a summary of the proposed 2022 City Manager Budget followed by detailed information about the specifics of my identified funding strategies.

Summary of City Manager Proposed 2022 City of Roseville Budget

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84 Property	Tax-Supported			
			\$33,870,633	
85 Fee-Suppo	orted		<u>\$24,228,836</u>	
86		Total	\$58,099,469	
87				
	2022 Budget by Category			
89 Personnel	Services		\$24,166,071	
90 Supplies a	and Materials		\$ 1,616,795	
91 Other Ser	vices and Charges		\$18,635,343	
92 Capital O			\$ 9,941,925	
93 Debt Serv	ice		\$ 2,239,335	
94 TIF			<u>\$ 1,500,000</u>	
95		Total	\$58,099,469	
96				
_	2022 Tax Levy Summary			
98 Operation	S		\$18,421,209	
	Capital		\$ 4,205,000	
	Debt		<u>\$ 2,239,335</u>	
101	Total		\$24,865,544	
102				
	Summary of Tax Levy Changes in 2022 Budget			
	ry Costs for Staff, Supplies and Servi	ices	\$ 729,304	
	t in Better Community Outcomes		\$ 126,000	
	t in Infrastructure		\$ 220,000	
	ing (Levy Supported-Net)		<u>\$ 91,250</u>	
108	New Levy Imp	act Sub-Total	\$1,166,554	
109				
110	Levy Dollar In	mpact Total	\$1,166,554	
111				
112 Proposed	Proposed Levy Increase %		4.92%	
113 Monthly (Monthly Cost Impact on Median-Value Home		\$ 5.63	
	ost Impact on Median-Value Home	\$67.56		
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City of Roseville

Summary of Tax Levy Changes 2022

% Levy Increase	4.92%
Total Levy Impact	\$1,166,554
	\$126,000
Equity Work Support	\$50,000
Expanding Opportunities (Park & Rec Prog. Scholarships)	\$10,000
Building Staff Capacity	\$25,000
Community Event Support	\$7,500
Community Engagement and Outreach	\$33,500
Investment in Better Community Outcomes	
	\$220,000
Stabilizing the Parks & Rec Equipment and Vehicle Fund	\$10,000
Stabilizing the Pathway and Parking Lot Maintenance Fund	\$10,000
Stabilizing the Police Dept. Equipment and Vehicle Fund	\$200,000*
Investment in Infrastructure	
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rad randing for Engagement and Communications	\$91,250
Add'l funding for Engagement and Communications	\$50,000
Public Works Intern	\$27,000
Pos. adjustment: Parks Superintendent Fire Department Cadet	\$7,100 \$7,150
New Staffing Impacts Post adjustment: Parks Superintendent	\$7.100
	\$729,304
Fire Relief State Aid Retention	(\$192,500)
Supplies and Material Costs	\$39,970
Contractual Services & Debt Service	\$266,229
COLA & Steps for Existing Staff	\$615,603
Existing & General Impacts	Duaget
	2022 Budget
	2022

^{*} This levy will be repurposed in 2024 to help pay for the six SAFER grant funded firefighters

Investment in Better Community
Outcomes

In 2021, the City of Roseville allocated resources towards racial equity efforts to correct inequities resulting from institutional and systemic racism embedded in government. In 2021, the Equity and Inclusion Manager position was created to lead the city's work on diversity, equity, and inclusion. The city also hired Culture Brokers to, among other things, assist Roseville in the creation of the Strategic Racial Equity Action Plan with measurable outcomes. To continue this work, additional efforts have been identified to implement racial equity work within the organization and the SREAP specifically.

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Below is information outlining initiatives and efforts proposed to be funded for 2022.

Community Engagement and Outreach (\$33,500)

Small group engagement/outreach (\$3,500): As we transition our communications efforts to focus on relationship building and engagement, there will be different ways in which we communicate, and share and collect information. Opportunities exist to have small group discussions, forums or other outreach methods that require support both in staffing as well as financial resources.

Education/Conversation (\$5,000): These types of engagement and outreach will help provide our community opportunities to learn as it relates to equity initiatives. Examples include the panel forum for the Asian American and Pacific Islander event hosted by CTV and the City.

Translation Services (\$25,000): Similar to above, there are ways in which we can better engage with residents who may not have English as their first language. Suggestions include providing key documents in various languages where we have not previously done so. This could include items such as code enforcement documents, key newsletter items, etc.

Community Event Support (\$7,500)

General Community Events (\$1,000): There are events throughout the year - Rosefest, Rice/Larpenteur Block Party, Night to Unite, etc. - that present opportunities for staff, commissioners, or volunteers to meet community members where they are and showcase the services of the city and/or solicit feedback. This funding could cover event material, supplies, communication materials, etc.

Juneteenth (\$1,000): There is currently an event that has already been established in the City by another organization. The City is providing ad hoc support through staff time, and rentals. This funding would cover the city's costs associated with the current event.

Hispanic Heritage (\$4,000): This event was proposed and approved in 2019. Unfortunately, weather cancelled the event. This is an opportunity to continue this event and engage a different segment of the community.

Essay Contest (\$1,500): The HRIEC historically has held an annual essay contest for middle 164 165 school students. They are seeking ways to further engage youth in the community through this event and have discussed expanding it to include visual arts and a display. 166

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Building Staff Capacity (\$25,000)

Community Engagement staff training (\$20,000): This training is being proposed for key staff members to understand engagement best practices. Although a specific trainer has not yet been identified, the International Association of Public Participation (IAP2) spectrum of participation has been used throughout the organization in various capacities and therefore would be an appropriate consideration.

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Diversity, Equity, and Inclusion staff training (\$5,000): This would be foundational training for staff that would be conducted by an outside party. It is important that we provide educational opportunities for staff to continue learn as we further implement changes to ensure equitable outcomes, services and policies.

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Expanding Opportunities (\$10,000)

Park and Recreation Program Scholarship Program (\$10,000) The Park and Recreation Department currently provides a limited amount of scholarships to cover the financial cost of participation in their programs for individuals and families that have limited financial means. Over the years, these scholarships have primarily been funded by private contributions. The 2022 budget includes \$10,000 of new funding in order to expand opportunity for community residents that face financial hardship to participate in Roseville Park and Recreation programs. With this additional investment in program scholarships, will be a review of participation guidelines and outreach to ensure greater awareness in the community of this assistance.

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Support for Implementation of Equity Work (\$50,000)

Community Data (\$20,000): The work surrounding the SREAP is heavily driven by data. As such, it is important that we have access to various key data points. Although there are many data available free of charge through government agencies, there are also other data that will be relevant that are only available through paid services. In order for us to have the most accurate data, we must be able to access that data through paid services as well.

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Software (\$10,000): With the emphasis on data and metrics, we need to have the ability to collect, sort and store data. This can be done through various software. For example, some of our current software may not currently collect data that we identify as needing, and there may be a cost associated with adding that feature. In addition, there may be a need for a separate software to store specific data.

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204 205 Other expenses (\$20,000): These expenses will be associated with the support of various aspects of not only the SREAP implementation, but also other organizational equity initiatives. This may include mailings, postage, printed materials, recruitment and advertising, stakeholder stipends, supplies, etc.

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City Manager Recommendation - Implementation of Equity Initiatives 2022 Levy Impact: Increase of \$126,000

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Total new levy costs for implementation of equity initiatives included in City Manager's proposed 2022 budget:

		Attachment A
213	Funding for Equity Initiatives Implementation	\$126,000
214	Total	\$126,000

Investment to Maintain City Programs and 216 Workforce 217 218 **Position Adjustments** 219 This year, one position was determined to be misaligned with Roseville's compensation plan. 220 Parks Superintendent 221 222 City Manager Recommendation -Position Adjustment 223 224 2021 Levy Impact: Increase of \$7,100 225 I have included one position adjustment in the 2022 budget. The salary and benefit costs for each 226 227 adjustment are as follows: 228 \$7,100 Parks Superintendent 229 230 **New Positions** 231 232 Public Works Department Intern The proposed intern position would pick up on work efforts started by the GreenCorps member. 233 The Environmental Intern will provide assistance to Engineering staff for projects that advance the 234 235 city's storm water, recycling, and sustainability goals. The Environmental Intern will assist Engineering staff with technical and administrative assistance as it relates to the city's storm water 236 237 projects, increased recycling, energy efficiency, resiliency, and carbon footprint. This position is needed to maintain momentum on implementing the City's Energy Action Plan as well as 238 furthering goals in recycling and storm water management. 239 240 City Manager Recommendation – Add One Public Works Department Intern 241 **Position** 242 2022 Levy Impact: \$27,000 243 244 Fire Department Cadet 245 Creating the cadet position will help reduce barriers that exist for non-traditional candidates to 246 247 enter the fire service and to introduce and immerse young adults into the life and professional experiences of a firefighter/EMT. 248 249 250 The Cadet would gain knowledge of firefighting, emergency medical technician (EMT), necessary skills, tools, equipment, fire science, hazardous materials, and rescue. Fire Cadets will 251 work alongside firefighters during daytime hours and attend post-secondary educational courses as 252 253 scheduled and needed. The cadet program would provide an incredible training experience and

developmental opportunity to be immersed in the day to day life and response of the Fire

track progress and development, as well as to be a resource for the cadet.

Department. In addition, each Fire Cadet will be assigned a mentor to work with in an effort to

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Page 10 of 16

The goal of the program is first and foremost to create a pathways opportunity for a young member of our community that may not otherwise experience it; to create opportunity where opportunity may not have existed otherwise.

City Manager Recommendation – Add One Fire Department Cadet Position 2022 Levy Impact: \$7,150

Additional Funding for Engagement and Communications Work

In 2021, the Communication functions were reorganized with an emphasis on leading with community engagement. This new direction will require additional tax levy to continue this work.

City Manager Recommendation – Add Additional Levy Support of Community Engagement and Communications work 2022 Levy Impact: \$50,000

Total new levy costs for maintaining programs and investing in the city workforce included in City Manager's proposed 2022 budget:

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278	Position Adjustment (Parks Superintendent)	\$7,100	
279	New Positions (Fire Cadet and Public Works Intern)	\$34,150	
280	Additional Funding for Engagement and Communications	<u>\$50,000</u>	
281	Total	\$91,250	

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Strategic Use of Reserves

City Visioning Process

The last city-wide visioning process, Imagine Roseville 2025, was completed in 2006. The City Council has indicated a need to conduct another community visioning process in 2022. Details of the exact process is still being worked out by city staff and the City Council, but I am proposing budgeting \$100,000 for the community visioning effort with funding coming from the city's General Fund Reserve.

City Manager Recommendation – Use of General Reserve Funds for a city-wide visioning process 2022 Levy Impact: Increase of \$0

Total new *levy* costs for the city-wide visioning process in City Manager's proposed 2022 budget:

City-Wide Visioning Process (Budgeted for \$100,000)	<u>\$0</u>
Total	\$0

Recodification of City Code

The City Code has been manually updated by staff over the years. Although staff works to ensure all relevant sections are consistent and are not in conflict, a complete review has not been done in many years. Additionally, as we evolve toward a more modern, digital way in which people interact with government services, it is important that the city maintain a well arranged, easy to read and easy to find online code. Currently our code is manually updated on our city website.

This system has limitations as it is not designed to host an on-line city code that is easily searchable and accessible. Additionally, with the many updates that have occurred as a result of the zoning code update, a thorough review at this time is appropriate.

Included in the budget are dollars for a recodification. This includes a legal analysis of our code, to ensure our code is legally accurate, up-to-date and conforms to state laws, along with recommendations to remedy any conflicts or inconsistencies within the code, and updates to any cross-references. Additionally, these dollars would also include the ability to have options for publishing our code of ordinances online.

City Manager Recommendation – Use of General Reserve Funds for a recodification of City Code 2022 Levy Impact: Increase of \$0

Total new *levy* costs for City Code recodification in City Manager's proposed 2022 budget:

City Code Recodification (Budgeted for \$50,000)	<u>\$0</u>
Total	\$0

Investment in Infrastructure 326

Stabilizing the Police Department Equipment and Vehicle Fund

The Police Department Equipment and Vehicle Fund is currently projected to have a negative fund balance by 2028. Due to the increase of officers, and higher costs for police equipment and vehicles, additional investment is needed to ensure there are adequate funds set aside for future needs. I am recommending that an additional \$200,000 of new tax levy dollars be put into this fund in 2022 with an additional \$200,000 (\$400,000 in total) in 2023. This injection of funds in 2022 and 2023 will make the Police Department Equipment and Vehicle Fund sustainable through 2032. As an added benefit, in the future this new levy capacity can be used to assist with other city needs. In 2020, the City received a SAFER grant from the federal government to pay for the costs of six firefighters for three years (2021, 2022, and 2023). In 2024, the City Manager proposes to shift the additional \$400,000 of levy funding going towards the Police Department Equipment and Vehicle Fund to assist in covering the for the costs of the six grant funded firefighters. By using this approach, only additional \$200,000 of new levy would be needed in 2024 to fully fund the six firefighters.

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City Manager Recommendation – Add \$200,000 of new tax levy funds to the Police Department Equipment and Vehicle Fund 2022 Levy Impact: \$200,000

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Stabilizing the Pavement Management Fund

The Pavement Management Fund which covers city street construction improvements is currently projected to have a negative fund balance in 2036 and will be over \$4 million in deficit in 2041. In order to stabilize the fund, I am proposing to permanently shift \$50,000 of levy dollars currently going to IT fund, which is well funded, to the Pavement Management Fund. This shift, along with the expected repayment of the internal loan for the purchase of Lexington Shoppes from the sale of the Fairview Fire Station, will help stabilize the fund in the long term. Additional review of this fund will be necessary as time moves forward.

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City Manager Recommendation – Shift \$50,000 of levy funding from the IT Equipment Fund to the Pavement Management Fund 2022 Levy Impact: \$0

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Stabilizing the Pathway and Parking Lot Maintenance Fund

The Pathway and Parking Lot Maintenance Fund is on fairly good financial footing, but current projections show the fund have minor fund deficit in 2028. Adding an additional \$10,000 of levy dollars will keep the fund sustainable moving forward.

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City Manager Recommendation – Add \$10,000 of new tax levy funds to the Pathway and Parking Lot Maintenance Fund 2022 Levy Impact: \$10,000

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Attachment A

Stabilizing the Park and Recreation Equipment and Vehicle Fund

The Parks and Recreation Equipment and Vehicle Fund is also on fairly good financial footing, but current projections show the fund has a minor fund deficit in 2029. Adding an additional \$10,000 of lavy dollars will keep the fund sustainable moving forward.

\$10,000 of levy dollars will keep the fund sustainable moving forward.

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374 City Manager Recommendation – Add \$10,000 of new tax levy funds to the Park

and Recreation Equipment and Vehicle Fund
 2022 Levy Impact: \$10,000

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Total new levy costs for investing in city capital infrastructure funds in City Manager's proposed 2022 budget:

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381	Stabilizing the Police Dept. Equipment and Vehicle Fund	\$200,000
382	Stabilizing the Pavement Management Fund	\$0 (Shift of IT Funds)
383	Stabilizing the Pathway and Parking Lot Maintenance Fund	\$10,000
384	Stabilizing the Parks and Recreation Equipment and Vehicle Fund	<u>\$10,000</u>
385	Total	\$220,000

Use of American Rescue Plan Act to 386 assist in community COVID recovery 387

Funding an embedded Ramsey County Social worker with 388 Roseville Police Department 389

390 In the spring of 2021, the Roseville Police Department began discussions and collaboration with Ramsey County Social Services on partnering to improve mental health services in the City of 391 Roseville. In May, 2021, a Ramsey County Embedded Social Worker Needs Assessment was 392 393 completed. Based the needs assessment and current trends, Ramsey County felt that the community would best be served by a minimum of two embedded social workers operating out 394

395 of RPD.

396 Through existing county funding and grants, Ramsey County Social Services is currently looking to fund a full timesocial worker dedicated to Roseville and has suggested that the city explore 397 funding a second embedded social worker. 398

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411 412 The Embedded Social Work positions would be an extension of the Ramsey County Crisis Response Teams. The dedicated social workers would work primarily within the city of Roseville and would be based out of the Roseville Police Department. They would work in partnership with the Roseville Police Department Community Action Team (CAT) and would be available to respond to calls such as suicide in progress, welfare check, or a person in crisis. When requested by dispatch or officers, the social workers would provide case consultation and follow up response involving a person with mental or chemical health issues. The social workers could co-respond with officers as appropriate.

The social workers would be available to respond to crisis phone calls. They would provide screening, supportive phone counseling, information and referral to community providers. They also could provide face to face to face outreach, assessment, and intervention in the community. The social workers would also be available to sign transportation holds to have clients evaluated further in higher level care settings, such as hospital emergency rooms.

413 In collaboration with the Community Action Team, the embedded social workers would review police reports, and develop a stabilization plan to address crisis needs and connect individuals 414 and families to services. They would be available to assist individuals with brief counseling, 415 416 mental health case management and accessing chemical healthservices.

417 Funding the second embedded social worker is eligible through the use of ARPA funds. I propose that ARPA funds be used over the next 3 years to pay for the second embedded social worker. 418 During the three-year period, the City will measure and track outcomes of embedded social 419

worker program to determine future continuation of the model. It is estimated that the annual cost 420 421

for funding a second embedded social worker will be \$105,000 annually or \$315,000 over the

422 three years.

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426 427 428 429	City Manager Recommendation –Utilize ARPA funds to pay the costs of an embedded social worker in the Roseville Police Department 2022 Levy Impact: \$0						
430							
431	Total new levy costs for the second embedded social worker in City Manager's proposed 2022						
432	budget:						
433							
434	Second embedded social worker (Budgeted for \$105,000 <u>\$0</u>						
435	Total \$0						
436							
437							
438							
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440							
441							
442							

City of Roseville City Manager Recommended 2022 City Budget Reservite



For tonight, we intend to:

- Provide the City Council and public more detail on the proposed 2022 budget for the City of Roseville and subsequent property tax impact
- Provide context for the City Council in making the decision on the not-toexceed levy on September 27
- Answer any questions you may have regarding the recommended 2022 City Budget

2022 Budget Process Timeline	Date
Discussion on 2021-2022 City Council Priorities	3/8/2021
Discussion on Preliminary Cash Reserve Levels	3/22/2021
Establish 2022 Budget Process Calendar	4/12/2021
Presentation of the 2022-2041 Capital Improvement Plan	7/19/2021
Discussion on City Council Budgetary Goals	7/19/2021
EDA Budget & TaxLevy Discussion	7/19/2021
Receive the 2022 City Manager Recommended Budget	8/23/2021
Receive Budget Recommendations from the Finance Commission	9/20/2021
Adopt Preliminary 2022 Budget, Tax Levy, & EDA Levy	9/27/2021
Review 2022 Proposed Utility Rates	11/8/2021
Review 2022 Fee Schedule	11/8/2021
Final Budget Hearing (Truth-in-Taxation Hearing)	11/29/2021
Adopt Final 2022 EDA Tax Levy	12/6/2021
Adopt Final 2022 Budget, Tax Levy, Utility Rates, & Fee Schedule	12/6/2021

2022 City Manager Recommended Budget Strategies

City Manager budget focused on four strategies:

- Investment in Better Community Outcomes
- Investment in Maintaining City Programs and Workforce
- Strategic Use of Financial Reserves
- Investment of Infrastructure
- Use of Federal ARPA Funds to Assist in Community COVID Recovery

Total Budget Allocation

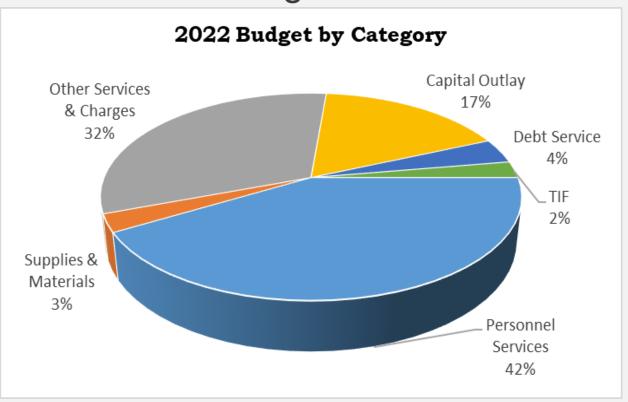
Total Budget: \$58,099,470

•Overall Decrease of ~ 8%

•Fee Supported Budget: \$24,228,836

Property Tax Supported: \$33,870,634

2022 Budget Allocation

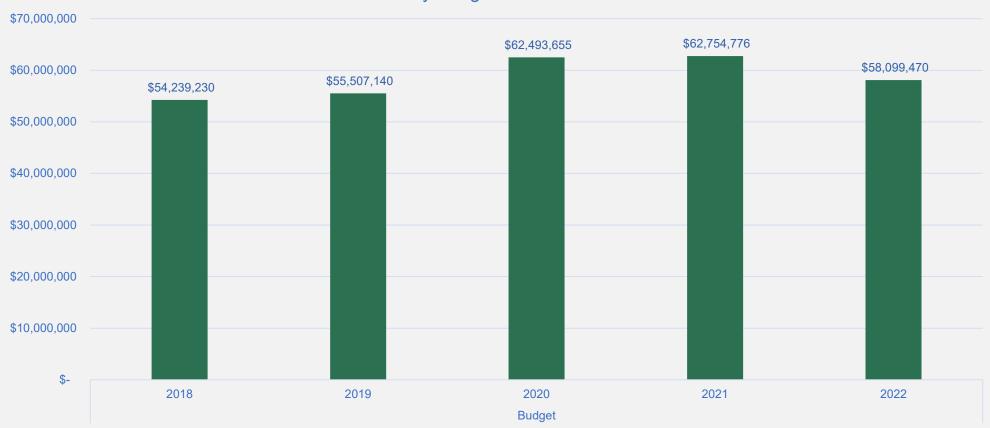


*Other Services and Charges primarily represents spending on outsourced services such as; water purchases from St. Paul, wastewater treatment costs paid to the Met Council, professional services, specialized maintenance on facilities, infrastructure, & other assets, and energy-related costs.



Proposed 2022 City Budget: \$58,099,470 or about 8% decrease

City Budget 2018- 2022



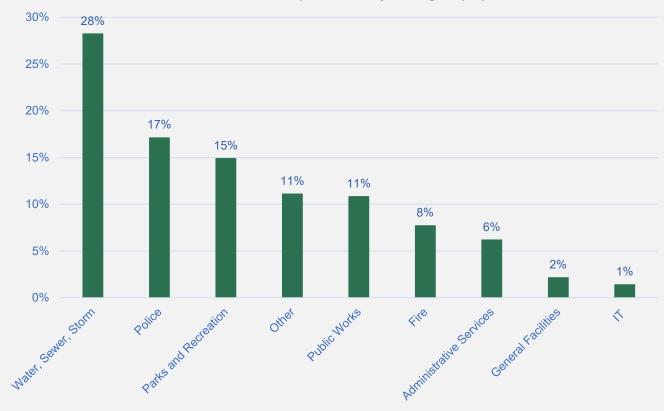


Total Budget Allocation

2022 Budget		
Water, Sewer, Storm	\$	16,429,825
Police	\$	9,968,192
Parks and Recreation		8,677,700
Other*	\$	6,476,317
Public Works		6,317,675
Fire	\$	4,502,492
Administrative Services		3,614,720
General Facilities		1,275,000
IT		837,549
	\$	58,099,470

^{*}Other includes License Center, Community Development, TIF and other smaller categories

Functions as part of City Budget (%)



Proposed 2022 City Tax \$24,865,554 Levy Increase \$1,166,554

City Tax Levy Increase (\$)





Proposed 2022 City Tax Levy Increase 4.92% increase

Levy Increase (%)





Proposed 2022 City Budget Impact on Median Valued Home (\$296,500)
\$67.56 annual increase from 2021 levy amount \$5.63 per month increase

Rosevile Median Valued Single Family Home 2018-2022





Budget Strategies

Investing in Better Community Outcomes (\$126,000 new levy)

Community Engagement and Outreach

+33,500 to levy

- Community small group engagement/outreach Community Education/Conversation
- **Translation Services**

Community Event Support

+\$7,500 to levy

General community event support, including Juneteenth, Hispanic Heritage events & Essay Contest

Building Staff Capacity

+\$25,000 to levy

- **Community Engagement Staff Training**
- **DEI Staff training**

Expanding Opportunities

+\$10,000 to levy

Park and Recreation Scholarship Program

Implementation of Equity Work

+\$50,000 to levy

- **Community Data Collection**
- Software
- Other expenses (mailings, postage, printing, etc).



2022 City Manager Recommended Budget Budget Strategies

Investment in Maintaining City Programs and Workforce (\$91,250 new levy)

Reclassification Parks Superintendent

+\$7,100 to levy

New Positions

1 Public Works Intern +\$27,000 to levy

1 Fire Department Cadet +\$7,150 to levy

Additional Funding for Engagement and Communication Work +\$50,000 to levy

Budget Strategies

Strategic Use of Reserves (\$0 of new levy)

City Visioning Process

+\$0 to levy

Recodification of City Code

+\$0 to levy

2022 City Manager Recommended Budget Budget Strategies

Investment in Infrastructure (\$220,000 of new levy)

Stablizing the Police Department Equipment and Vehicle Fund

Stablizing the Pavement Management Fund

Stablizing the Pathway and Parking Lot Maintenance Fund

Stablizing the Park and Recreation Dept. Equipment and Vehicle Fund

+\$0 to levy

+\$10,000 to levy

+\$10,000 to levy

^{+\$200,000*} to levy

^{*} This levy amount will be repurposed in 2024 to pay for the 6 grant funded firefighters.

Use of American Rescue Plan Act to supplement post-COVID work (\$0 of new levy)

Funding an embedded Ramsey County Social worker

+\$0 of new levy

Tax Levy Impact on Homeowners

- The 2022 City Manager Recommended Budget will have a tax levy of \$24,865,544 and a levy increase of 4.92% and will result in the owner of the median valued single-family home (\$296,500) paying a total of \$67.56 per year more LESS in 2022 for city (non-EDA) taxes compared to 2021
- With the recommended City and EDA levy and projected utility rate increases, the budget impact for the median valued home is expected to be \$8.74 more per month or \$104.64 annually

2022 ESTIM ATED Budget Impact on Median-Valued Home (monthly)										
		<u>2021</u>		<u>2022</u>		<u>\$ Chg.</u>	<u>% Chg.</u>			
Property Tax Levy: City		93.12	\$	98.75	\$	5.63	6.0%			
Property Tax Levy: EDA		1.91		1.88		(0.04)	-2.3%			
Utility Rates		57.23		60.39		3.16	5.5%			
Combined Total	\$	152.26	\$	161.02	\$	8.74	5.7%			

2022 City Manager Recommended Budget City Budget Next Steps

- September 20- Receive Finance Commission budget recommendations
- September 27 -Adopt Preliminary City and EDA Tax Levy and Budget
- November 8

 Review 2021 Utility Rates and Fee Schedule
- November 29 Conduct Final Budget Hearing (Truth-in Taxation Hearing)
- December 6 Adopt Final City and EDA Tax Levy and Budget, Utility Rates, and Fee Schedule

2022 City Manager Recommended Budget City Budget Summary

- 2022 City Manager Recommended Budget
 - \$58,099,470
- Total Proposed City Levy: \$24,865,544 (4.92% increase)
- Budget Priorities

Investment in Better Community Outcomes

Investment in Maintaining City Programs and Workforce

Strategic Use of Financial Reserves

Investment of Infrastructure

Use of Federal ARPA Funds to Assist in Community COVID Recovery

- Owner of the median valued single-family home will see an increase of \$5.63 per month or \$67.56 per year LESS in 2022 for city (non-EDA) taxes compared to 2021
- The cost impact for the median valued home is expected to be \$8.74 per month or \$104.64 annually with the recommended City and EDA levy and projected utility rate increases



Questions?



Attachment C	Attachment (С
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	2018	2019	2020	2021	2022	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ 20,888,225	\$ 21,132,512	\$ 23,349,962	\$ 24,152,660	\$ 25,308,114	\$ 1,155,454	4.8%
Tax Increments	922,055	1,151,987	927,912	770,000	1,394,000	624,000	81.0%
Intergovernmental Revenue	2,098,383	2,495,903	4,042,558	7,459,215	3,080,284	(4,378,931)	-58.7%
Licenses & Permits	2,173,873	3,292,244	2,677,923	2,002,710	2,486,150	483,440	24.1%
Charges for Services	21,712,303	22,671,716	24,090,461	24,743,582	22,079,709	(2,663,873)	-10.8%
Fines and Forfeits	97,415	84,801	56,929	92,000	82,000	(10,000)	-10.9%
Cable Franchise Fees	403,224	388,952	379,648	384,740	379,000	(5,740)	-1.5%
Donations	214,940	142,187	120,298	75,000	75,000	-	0.0%
Special Assessments	274,391	484,673	234,854	201,967	195,668	(6,299)	-3.1%
Investment Income	173,899	1,052,599	463,039	318,600	298,000	(20,600)	-6.5%
Gambling Taxes	38,018	41,535	30,487	33,359	33,176	(183)	-0.5%
Miscellaneous	762,455	1,209,740	1,190,842	634,938	739,178	104,240	16.4%
Total Revenues	\$ 49,759,181	\$ 54,148,850	\$ 57,564,912	\$ 60,868,771	\$ 56,150,279	\$ (4,718,492)	-7.8%
F dit							
Expenditures Personnel Services	\$ 21,670,022	\$ 22,042,881	\$ 23,523,559	\$ 26,005,679	\$ 24,360,141	\$ (1,645,538)	-6.3%
Supplies & Materials	1,336,870	1,467,448	1,309,440	1,530,675	1,616,795	86,120	-0.3% 5.6%
11							7.2%
Other Services & Charges	13,233,507	14,752,217	15,472,053	17,875,312	19,169,168	1,293,856	
Capital Outlay	7,617,615	10,543,611	9,286,656	14,489,260	9,901,925	(4,587,335)	-31.7%
Debt Service	3,609,550	3,341,073	2,580,486	2,220,545	2,510,135	289,590	13.0%
Contingency	- AT ACT 56A		т. 52.172.1 04		Φ 57 550 164	- (4.562.207)	0.0%
Total Expenditures	\$ 47,467,564	\$ 52,147,229	\$ 52,172,194	\$ 62,121,471	\$ 57,558,164	\$ (4,563,307)	-7.3%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 4,348,621	\$ 2,711,684	\$ 3,258,042	\$ 295,741	\$ 438,000	\$ 142,259	48.1%
Transfers Out	(2,832,909)	(2,800,777)	(2,655,448)	(1,092,000)	(1,092,000)	-	0.0%
Sale of Assets	1,982	22,690	5,104,633	-	-	-	0.0%
Total Other Financing Sources	\$ 1,517,694	\$ (66,403)	\$ 5,707,227	\$ (796,259)	\$ (654,000)	\$ 142,259	-17.9%
Net Chg. in Fund Balance / Net Assets	3,809,310	1,935,217	11,099,945	(2,048,959)	(2,061,885)		
Beginning Fund Balance / Net Assets Ending Fund Balance / Net Assets	42,691,466 \$ 46,500,776	46,500,776 \$ 48,435,993	48,435,993 \$ 59,535,938	42,691,466 \$ 40,642,506	40,642,506 \$ 38,580,622		

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Tax-Supported Funds Financial Summary

	2018	2019	2020	2021	2022	\$ Increase	% Incr.
Revenues	<u>Actual</u>	Actual	Actual	<u>Budget</u>	Budget	(Decrease)	(Decr.)
General Property Taxes	\$ 20,532,692	\$ 20,680,235	\$ 22,887,412	\$ 23,648,990	\$ 24,759,044	\$ 1,110,054	4.7%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,974,135	1,306,245	3,394,582	7,371,715	2,992,784	(4,378,931)	-59.4%
Licenses & Permits	496,416	543,865	403,456	385,000	454,000	69,000	17.9%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	5,086,021	5,526,375	5,375,963	6,508,992	3,481,850	(3,027,142)	-46.5%
Fines and Forfeits	97,415	84,801	56,929	92,000	82,000	(10,000)	-10.9%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	41,401	12,259	11,530	-	-	-	0.0%
Special Assessments	162,200	260,733	205,710	146,967	135,668	(11,299)	0.0%
Investment Income	125,994	705,362	309,942	228,600	207,500	(21,100)	-9.2%
Miscellaneous	675,773	1,068,412	1,072,349	533,313	602,503	69,190	13.0%
Total Revenues	\$ 29,192,047	\$ 30,188,288	\$ 33,717,872	\$ 38,915,577	\$ 32,715,349	\$ (6,200,228)	-15.9%
Expenditures							
Personnel Services	\$ 16,697,505	\$ 16,937,256	\$ 18,002,727	\$ 20,300,320	\$ 18,451,985	\$ (1,848,335)	-9.1%
Supplies & Materials	971,660	1,056,015	912,983	1,129,410	1,164,880	35,470	3.1%
Other Services & Charges	5,265,838	5,367,328	4,930,757	5,255,401	5,612,308	356,907	6.8%
Capital Outlay	4,087,174	4,642,098	5,456,191	11,183,135	6,402,125	(4,781,010)	-42.8%
Debt Service	3,609,550	3,341,073	2,580,486	2,220,545	2,239,335	18,790	0.8%
Contingency	-	-	-	_	-	_	0.0%
Total Expenditures	\$ 30,631,727	\$ 31,343,769	\$ 31,883,144	\$ 40,088,811	\$ 33,870,633	\$ (6,218,178)	-15.5%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 2,498,621	\$ 2,711,684	\$ 2,897,755	\$ 295,741	\$ 392,000	\$ 96,259	32.5%
Transfers Out	(1,024,221)	(980,359)	(1,040,075)	-	-	-	0.0%
Sale of Assets	-	-	5,096,604	-	-	-	0.0%
Total Other Financing Sources	\$ 1,474,400	\$ 1,731,325	\$ 6,954,284	\$ 295,741	\$ 392,000	\$ 96,259	32.5%
Net Chg. in Fund Balance	34,720	575,843	8,789,012	(877,493)	(763,284)		
Beginning Fund Balance	22,966,977	23,001,697	23,577,540	23,001,697	22,124,203		
Ending Fund Balance	\$ 23,001,697	\$ 23,577,540	\$ 32,366,552	\$ 22,124,203	\$ 21,360,919		

City of Roseville **Attachment C** Non Tax-Supported Funds Financial Summary

		2018		2019		2020		2021		2022	9	§ Increase	% Incr.
Revenues		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		Budget		Budget	(Decrease)	(Decr.)
General Property Taxes	\$	355,533	\$	452,277	\$	462,550	\$	503,670	\$	549,070	\$	45,400	0.0%
Tax Increments		922,055		1,151,987		927,912		770,000		1,394,000		624,000	81.0%
Intergovernmental Revenue		124,248		1,189,658		647,976		87,500		87,500		_	0.0%
Licenses & Permits		1,677,457		2,748,379		2,274,467		1,617,710		2,032,150		414,440	25.6%
Gambling Taxes		38,018		41,535		30,487		33,359		33,176		(183)	-0.5%
Charges for Services		16,626,282		17,145,341		18,714,498		18,234,590		18,597,859		363,269	2.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		403,224		388,952		379,648		384,740		379,000		(5,740)	-1.5%
Rentals		-		-		-		-		-		-	0.0%
Donations		173,539		129,928		108,768		75,000		75,000		-	0.0%
Special Assessments		112,191		223,940		29,144		55,000		60,000		5,000	0.0%
Investment Income		47,904		347,237		153,097		90,000		90,500		500	0.6%
Miscellaneous		86,682		141,328		118,493		101,625		136,675		35,050	34.5%
Total Revenues	\$	20,567,133	\$	23,960,562	\$	23,847,040	\$	21,953,194	\$	23,434,930	\$	1,481,736	6.7%
Expenditures													
Personnel Services	\$	4,972,517	\$	5,105,625	\$	5,520,832	\$	5,705,359	\$	5,908,156	\$	202,797	3.6%
Supplies & Materials	Ψ	365,210	4	411,433	Ψ	396,457	Ψ	401,265	4	451,915	Ψ	50,650	12.6%
Other Services & Charges		7,967,669		9,384,889		10,541,296		12,619,911		13,556,860		936,949	7.4%
Capital Outlay		3,530,441		5,901,513		3,830,465		3,306,125		3,499,800		193,675	5.9%
Debt Service		-		-		-		-		270,800		270,800	100.0%
Contingency		_		_		_		_					0.0%
Total Expenditures	\$	16,835,837	\$	20,803,460	\$	20,289,050	\$	22,032,660	\$	23,687,531	\$	1,654,871	7.5%
Other Financing Sources (Uses)													
Transfers In / Bond Prem./Proceeds	\$	1,850,000	\$	_	\$	360,287	\$	_	\$	46,000	\$	46,000	100.0%
Transfers Out	Ψ	(1,808,688)	Ψ	(1,820,418)	Ψ	(1,615,373)	Ψ	(1,092,000)	Ψ	(1,092,000)	Ψ	-0,000	0.0%
Sale of Assets		1,982		22,690		8,029		(1,072,000)		(1,072,000)		_	0.0%
Total Other Financing Sources	\$	43,294	\$		\$		\$	(1,092,000)	\$	(1,046,000)	\$	46,000	-4.2%
Total Other I maneing Sources	Ψ	73,277	Ψ	(1,777,720)	Ψ	(1,247,037)	Ψ	(1,072,000)	Ψ	(1,040,000)	Ψ	40,000	-4.270
Net Chg. in Fund Balance / Net Assets		3,774,590		1,359,374		2,310,933		(1,171,466)		(1,298,601)			
Beginning Fund Balance / Net Assets		19,724,489		23,499,079		24,858,453		24,858,453		23,686,987			
Ending Fund Balance / Net Assets	\$	23,499,079	\$	24,858,453	\$	27,169,386	\$	23,686,987	\$	22,388,387			

Attachment C

	2018		2019		2020		2021		2022		\$ Increase	% Incr.
Revenues	<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Budget</u>		<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ 11,523,078	\$	11,862,099	\$	13,805,081	\$	14,270,440	\$	14,913,781	\$	643,341	4.5%
Tax Increments	-		-		-		-				-	0.0%
Intergovernmental Revenue	1,208,340		1,198,710		1,279,443		1,743,715		1,910,000		166,285	9.5%
Licenses & Permits	496,416		543,865		403,456		385,000		454,000		69,000	17.9%
Gambling Taxes	-		-		-		-				-	0.0%
Charges for Services	284,886		328,053		1,231,327		1,267,500		1,197,150		(70,350)	-5.6%
Fines and Forfeits	97,415		84,801		56,929		92,000		82,000		(10,000)	-10.9%
Cable Franchise Fees	-		-		-		-				-	0.0%
Rentals	-		-		-		_				-	0.0%
Donations	41,401		12,259		11,530		_				_	0.0%
Special Assessments	11		36		135		_				_	0.0%
Investment Income	32,006		64,101		55,651		30,000		40,000		10,000	33.3%
Miscellaneous	58,452		322,665		427,613		56,630		125,820		69,190	122.2%
Total Revenues	\$ 13,742,005	\$	14,416,589	\$	17,271,165	\$	17,845,285	\$	18,722,751	\$	877,466	4.9%
F d:4												
Expenditures	11 021 027	Ф	11 000 (07	Ф	12.014.600	¢.	14 240 105	Ф	14.001.402	d.	(22.277	4.40/
	\$ 11,821,827	\$	11,882,687	\$	13,014,609	\$	14,348,105	\$	14,981,482	\$	633,377	4.4%
Supplies & Materials	673,881		692,729		666,851		770,950		801,500		30,550	4.0%
Other Services & Charges	2,975,351		2,786,162		2,973,756		2,903,230		3,266,769		363,539	12.5%
Capital Outlay	-		-		-		-		-		-	0.0%
Debt Service	-		-		-		-		-		-	0.0%
Contingency	-	Φ.	15.261.550	Ф	-	Φ.	10.000.005	Φ.	-	Φ.	1.005.466	0.0%
Total Expenditures	\$ 15,471,059	\$	15,361,578	\$	16,655,216	\$	18,022,285	\$	19,049,751	\$	1,027,466	5.7%
Other Financing Sources (Uses)												
• • • • • • • • • • • • • • • • • • • •	1,965,553	\$	1,859,353	\$	2,158,801	\$	177,000	\$	327,000	\$	150,000	84.7%
Transfers Out	(219,221))	(225,000)		(846,085)		_		-		, -	0.0%
Sale of Assets	_	,	-		-		_		_		_	0.0%
Total Other Financing Sources	\$ 1,746,332	\$	1,634,353	\$	1,312,716	\$	177,000	\$	327,000	\$	150,000	84.7%
N. Cl. C. I. I. I.	17.070		600.264		1.020.665		(0)					
Net Change in Fund Balance	17,278		689,364		1,928,665		(0)		-			
D : : E IDI	6.210.022		6 220 111		6017.475		0.046.140		0.046.140			
Beginning Fund Balance	6,210,833	Φ	6,228,111	ф	6,917,475	¢.	8,846,140	ф	8,846,140			
Ending Fund Balance	6,228,111	\$	6,917,475	\$	8,846,140	\$	8,846,140	\$	8,846,140			

Recreation Fund Financial Summary

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	S Increase Decrease)	% Incr. (Decr.)
General Property Taxes	\$ 1,330,842	\$ 1,313,056	\$ 1,440,289	\$ 1,444,575	\$ 1,603,968	\$ 159,393	11.0%
Tax Increments	_	-	_	_	_	_	0.0%
Intergovernmental Revenue	_	-	_	-	_	-	0.0%
Licenses & Permits	-	-	_	-	_	-	0.0%
Gambling Taxes	_	_	_	-	_	-	0.0%
Charges for Services	2,203,938	2,218,248	1,041,534	2,292,075	2,284,700	(7,375)	-0.3%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	_	_	_	-	_	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	4,866	57,748	12,693	15,000	15,000	-	0.0%
Miscellaneous	47,386	55,573	20,252	_	_	-	0.0%
Total Revenues	\$ 3,587,033	\$ 3,644,625	\$ 2,514,768	\$ 3,751,650	\$ 3,903,668	\$ 152,018	4.1%
Expenditures							
Personnel Services	\$ 2,134,063	\$ 2,143,210	\$ 1,985,479	\$ 2,382,285	\$ 2,423,333	\$ 41,048	1.7%
Supplies & Materials	145,248	178,529	91,713	197,460	195,880	(1,580)	-0.8%
Other Services & Charges	1,084,811	1,160,038	760,278	1,208,655	1,284,455	75,800	6.3%
Capital Outlay	-	-	-	-	-	_	0.0%
Debt Service	-	-	-	-	-	_	0.0%
Contingency	_	-	_	_	-	-	0.0%
Total Expenditures	\$ 3,364,122	\$ 3,481,778	\$ 2,837,470	\$ 3,788,400	\$ 3,903,668	\$ 115,268	3.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ 235,798	\$ -	\$ -	\$ -	0.0%
Transfers Out	(635,000)	(169,985)	-	-	-	-	0.0%
Sale of Assets	_	-	_	_	_		0.0%
Total Other Financing Sources	\$ (635,000)	\$ (169,985)	\$ 235,798	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(412,090)	(7,137)	(86,904)	(36,750)	-		
Beginning Fund Balance	1,682,690	1,270,600	1,263,463	1,176,559	1,139,809		
Ending Fund Balance	\$ 1,270,600	\$ 1,263,463	\$ 1,176,559	\$ 1,139,809	\$ 1,139,809		

Damana	2018		2019		2020		2021		2022		Increase	% Incr.
Revenues General Property Taxes \$	Actual 1 257 615	\$	Actual	\$	Actual	\$	Budget	\$	Budget 1,431,960	\$ \$	Decrease)	(Decr.) 0.8%
General Property Taxes \$ Tax Increments	1,257,615	Ф	1,288,969	Ф	1,393,520	Ф	1,420,030	•	1,431,900	Ф	11,930	0.8%
Intergovernmental Revenue	-		_		_		-		_		-	0.0%
Licenses & Permits	_		_		_		_		_		-	0.0%
Gambling Taxes	_		_		_		<u>-</u>		_		-	0.0%
Charges for Services	_		_		_		_		_		_	0.0%
Fines and Forfeits	_		_		_		_		_		_	0.0%
Cable Franchise Fees					_		_		_		_	0.0%
Rentals			_				_		_		_	0.0%
Donations			_				_		_		_	0.0%
Special Assessments	4,252		198		153		_		_		_	0.0%
Investment Income	(1,016)		8,930		3,574		_		_		_	0.0%
Miscellaneous	135		1,201		3,374		_		_		_	0.0%
Total Revenues \$	1,260,986	\$	1,299,299	\$	1,397,246	\$	1,420,030	\$	1,431,960	\$	11,930	0.8%
Expenditures												
Personnel Services \$	893,836	\$	903,543	\$	925,540	\$	1,007,830	\$	1,040,260	\$	32,430	3.2%
Supplies & Materials	143,480		142,669	•	119,794		134,500	•	137,500	,	3,000	2.2%
Other Services & Charges	222,165		193,108		240,552		277,700		254,200		(23,500)	-8.5%
Capital Outlay	_		<u>-</u>		_						-	0.0%
Debt Service	_		_		_		_		_		-	0.0%
Contingency	_		_		_		_		_		_	0.0%
Total Expenditures \$	1,259,480	\$	1,239,320	\$	1,285,885	\$	1,420,030	\$	1,431,960	\$	11,930	0.8%
Other Financing Sources (Uses)												
Transfers In \$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	_		_		_		_		_		-	0.0%
Sale of Assets	_		_		_		_		_		-	0.0%
Total Other Financing Sources \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance	1,505		59,978		111,361		-		-			
Beginning Fund Balance	264,357		265,863		325,841		437,202		437,202			
Ending Fund Balance \$	265,863	\$	325,841	\$	437,202	\$	437,202	\$	437,202			

Davanuas		2018		2019		2020		2021 Budget		2022		\$ Increase	% Incr. (Decr.)
Revenues General Property Taxes	\$	Actual 197,271	\$	Actual 190,971	\$	Actual 149,725	\$	150,000	\$	Budget 150,000	\$	(Decrease)	(Decr.) 0.0%
Tax Increments	Φ	197,271	Φ	190,971	Φ	149,723	Φ	130,000	Ф	130,000	Ф	-	0.0%
Intergovernmental Revenue		_		_		_		_		77,184		77,184	100.0%
Licenses & Permits		_		_		_		-		//,104		//,104	0.0%
Gambling Taxes		_		_		_		-		_		-	0.0%
Charges for Services		2,596,347		2,962,117		3,103,102		2,949,417		_		(2,949,417)	-100.0%
Fines and Forfeits		2,390,347		2,902,117		3,103,102		2,949,417		_		(2,949,417)	0.0%
Cable Franchise Fees		_		-		_		_		_		-	0.0%
Rentals		_		_		_		_		_		-	0.0%
Donations		_		-		_		_		_		-	0.0%
Special Assessments		_		-		_		_		_		-	0.0%
Investment Income		2,196		52,984		30,031		2,000		2,000		-	0.0%
Miscellaneous		446,557		470,286		457,444		451,683		451,683		-	0.0%
Total Revenues	¢	3,242,370	\$	3,676,358	\$	3,740,302	\$	3,553,100	\$	680,867	\$	(2,872,233)	-80.8%
Total Revenues	Φ	3,242,370	Ф	3,070,338	Φ	3,740,302	Ф	3,333,100	Ф	080,807	Φ	(2,072,233)	-80.870
Expenditures													
Personnel Services	\$	1,847,779	\$	2,000,904	\$	2,069,127	\$	2,555,190	\$	_	\$	(2,555,190)	-100.0%
Supplies & Materials		9,051		3,830		4,031		4,500				(4,500)	-100.0%
Other Services & Charges		900,960		1,154,594		914,171		782,816		723,884		(58,932)	-7.5%
Capital Outlay		36,270		315,862		69,415		155,250		113,665		(41,585)	-26.8%
Debt Service		_		_		-		-		_		-	0.0%
Contingency		_		-		_		-		_		-	0.0%
Total Expenditures	\$	2,794,061	\$	3,475,190	\$	3,056,745	\$	3,497,756	\$	837,549	\$	(2,660,207)	-76.1%
Other Financing Sources (Uses)													
Transfers In	\$	130,837	\$	25,000	\$	_	\$	118,741	\$	65,000	\$	(53,741)	0.0%
Transfers Out	•	(170,000)	•	(235,374)	•	(193,990)	•	-	_	-	•	-	0.0%
Sale of Assets		-		(====,= / -)		-		_		_		_	0.0%
Total Other Financing Sources	\$	(39,163)	\$	(210,374)	\$	(193,990)	\$	118,741	\$	65,000	\$	(53,741)	0.0%
Net Change in Fund Balance		409,146		(9,206)		489,567		174,085		(91,682)			
Beginning Fund Balance transfer to Metro Inet		1,125,501		1,534,648		1,525,442		2,015,009 (765,236)		1,423,858			
Ending Fund Balance	\$	1,534,648	\$	1,525,442	\$	2,015,009	\$	1,423,858	\$	1,332,176			

Debt Service Funds Financial Summary

Revenues		2018 Actual		2019 Actual		2020 Actual		2021 Budget		2022 Budget		S Increase Decrease)	% Incr. (Decr.)
General Property Taxes	\$	3,284,556	\$	2,840,697	\$	2,205,948	\$	2,213,945	\$	2,239,335	\$	25,390	1.1%
Tax Increments	Ψ	5,204,550	Ψ	2,040,077	Ψ	2,203,740	Ψ	2,213,743	Ψ	2,237,333	Ψ	23,370	0.0%
Intergovernmental Revenue		_		_		_		_		_		_	0.0%
Licenses & Permits		_		_		_		_		_		_	0.0%
Gambling Taxes		_		_		_		_		_		_	0.0%
Charges for Services		_		_		_		_		_		_	0.0%
Fines and Forfeits		_		_		_		_		_		_	0.0%
Cable Franchise Fees		_		_		_		_		_		=	0.0%
Rentals		_		_		_		_		_		=	0.0%
Donations		_		_		_		_		_		=	0.0%
Special Assessments		35,430		38,988		35,150		_		_		-	0.0%
Investment Income		10,586		65,309		32,222		6,600		_		(6,600)	-100.0%
Miscellaneous		-		· -		· -		· -		_		-	0.0%
Total Revenues	\$	3,330,572	\$	2,944,994	\$	2,273,320	\$	2,220,545	\$	2,239,335	\$	18,790	0.8%
Expenditures													
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Supplies & Materials		-		-		-		-		-		-	0.0%
Other Services & Charges		-		-		-		-		-		-	0.0%
Capital Outlay		-		-		-		-		-		-	0.0%
Debt Service		3,609,550		3,341,073		2,580,486		2,220,545		2,239,335		18,790	0.8%
Contingency		_		-		-		-		_		-	0.0%
Total Expenditures	\$	3,609,550	\$	3,341,073	\$	2,580,486	\$	2,220,545	\$	2,239,335	\$	18,790	0.8%
Other Financing Sources (Uses)													
Transfers In / Bond Premium	\$	186,231	\$	252,331	\$	253,156	\$	-	\$	-	\$	-	0.0%
Transfers Out		-		-		-		-		-		-	0.0%
Debt Issuance / Other		-		-		5,096,604		-		-		-	0.0%
Sale of Assets		_		_		_		-		-		-	0.0%
Total Other Financing Sources	\$	186,231	\$	252,331	\$	5,349,760	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(92,747)		(143,748)		5,042,594		-		-			
Beginning Fund Balance		2,626,667		2,533,920		2,390,172		7,432,766		7,432,766			
Ending Fund Balance	\$	2,533,920	\$	2,390,172	\$	7,432,766	\$	7,432,766	\$	7,432,766			

Davanuas		2018		2019		2020		2021		2022		§ Increase	% Incr.
Revenues General Property Taxes	\$	Actual 1,176,719	\$	Actual 1,139,142	\$	Actual 1,190,812	\$	Budget 1,193,000	\$	Budget 1,403,000	\$	<u>Decrease)</u> 210,000	(Decr.) 17.6%
Tax Increments	Ф	1,170,719	Ф	1,139,142	Ф	1,190,812	Ф	1,193,000	•	1,403,000	Ф	210,000	0.0%
Intergovernmental Revenue		_		_		_		_		_		-	0.0%
Licenses & Permits		_		_		_		_		_		-	0.0%
Gambling Taxes		_		-		_		-		-		-	0.0%
<u> </u>		-		-		-		-		-		-	0.0%
Charges for Services Fines and Forfeits		_		_		_		-		_		-	0.0%
Cable Franchise Fees		_		_		_		-		_		-	0.0%
Rentals		_		_		_		-		_		-	0.0%
Donations		_		_		-		-		_		-	100.0%
		-		-		-		-				-	0.0%
Special Assessments Investment Income		11,728		37,107		11,332		15,000		15,000		-	0.0%
Miscellaneous		123,183		206,038						25,000		-	100.0%
Total Revenues	•	1,311,630	\$	1,382,287	\$	161,467 1,363,611	\$	25,000 1,233,000	\$	1,443,000	\$	210,000	17.0%
Total Revenues	Ф	1,511,030	Ф	1,362,267	Ф	1,303,011	Ф	1,233,000	Þ	1,443,000	Ф	210,000	17.070
Expenditures													
Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		_		_		-	0.0%
Other Services & Charges		_		_		-		_		_		-	0.0%
Capital Outlay		1,143,371		1,024,214		2,845,288		992,985		1,367,860		374,875	37.8%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		-		-		_		-	0.0%
Total Expenditures	\$	1,143,371	\$	1,024,214	\$	2,845,288	\$	992,985	\$	1,367,860	\$	374,875	37.8%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	Ψ	_	4	_	Ψ	_	Ψ.	_	•	_	Ψ	_	0.0%
Sale of Assets		_		_		_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
N (Cl		160.250		250.072		(1.401.677)		240.015		75 140			
Net Change in Fund Balance		168,259		358,073		(1,481,677)		240,015		75,140			
Beginning Fund Balance		2,444,666		2,612,925		2,970,998		1,489,321		1,729,336			
Ending Fund Balance	\$	2,612,925	\$	2,970,998	\$	1,489,321	\$	1,729,336	\$	1,804,476			

Attachment C

Building Replacement Fund Financial Summary

		2018		2019		2020		2021		2022	\$ Increase	% Incr.
Revenues	Φ.	Actual Actual	ф	Actual Actual	Φ.	<u>Actual</u>	Φ.	Budget	Φ.	Budget	(Decrease)	(Decr.)
General Property Taxes	\$	415,254	\$	740,968	\$	774,577	\$	776,000	\$	776,000	\$ -	0.0%
Tax Increments		-		-		-		-		-	- (2 000 000)	0.0%
Intergovernmental Revenue		74,275		77,800		77,800		3,900,000		-	(3,900,000)	0.0%
Licenses & Permits		-		-		-		-		-	-	0.0%
Gambling Taxes		-		-		-		-		-	-	0.0%
Charges for Services		-		_		-		-		-	-	0.0%
Fines and Forfeits		-		-		-		-		-	-	0.0%
Cable Franchise Fees		-		-		-		-		-	-	0.0%
Rentals		-		-		-		-		-	-	0.0%
Donations		-		-		-		-		-	-	0.0%
Special Assessments		-		-		-		-		-	-	0.0%
Investment Income		(1,017)		39,015		26,440		3,000		3,000	-	0.0%
Miscellaneous		_		_		_				_	-	0.0%
Total Revenues	\$	488,512	\$	857,783	\$	878,817	\$	4,679,000	\$	779,000	\$ (3,900,000)	-83.4%
Expenditures												
Personnel Services	\$	_	\$	_	\$	_	\$	-	\$	-	\$ -	0.0%
Supplies & Materials		_		_		_		_		_	-	0.0%
Other Services & Charges		_		_		_		-		-	-	0.0%
Capital Outlay		98,606		276,961		110,150		5,176,900		1,275,000	(3,901,900)	-75.4%
Debt Service		_		_		_		_		_	-	0.0%
Contingency		_		_		_		-		_	-	0.0%
Total Expenditures	\$	98,606	\$	276,961	\$	110,150	\$	5,176,900	\$	1,275,000	\$ (3,901,900)	-75.4%
Other Financing Sources (Uses)												
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$ -	0.0%
Transfers Out		_		_		_		_		_	-	0.0%
Sale of Assets		_		_		_		_		_	=	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	0.0%
Net Change in Fund Balance		389,906		580,822		768,667		(497,900)		(496,000)		
Beginning Fund Balance		753,873		1,143,779		1,724,601		2,493,268		6,995,368		
Ending Fund Balance	\$	1,143,779	\$	1,724,601	\$	2,493,268	\$	6,995,368	\$	6,499,368		

D		2018		2019		2020		2021		2022		Increase	% Incr.
Revenues	Φ.	Actual (57	Ф	Actual O40	Ф	Actual 551	Ф	Budget	Ф	Budget	-	Decrease)	(Decr.)
General Property Taxes Tax Increments	\$	241,657	\$	233,940	\$	244,551	\$	245,000	\$	255,000	\$	10,000	4.1% 0.0%
		-		-		-		-		-		-	
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		_	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		=	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		<u>-</u>		-		-	0.0%
Investment Income		(995)		6,798		14		1,500		-		(1,500)	-100.0%
Miscellaneous	_	-	_	364		338	_	-					0.0%
Total Revenues	\$	240,662	\$	241,102	\$	244,903	\$	246,500	\$	255,000	\$	8,500	3.4%
Expenditures													
Personnel Services	\$	_	\$	_	\$	-	\$	-	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		_		_		-	0.0%
Other Services & Charges												-	0.0%
Capital Outlay		128,915		719,063		381,620		200,000		170,000		(30,000)	-15.0%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	128,915	\$	719,063	\$	381,620	\$	200,000	\$	170,000	\$	(30,000)	-15.0%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	350,000	\$	_	\$	_	\$	_	\$	-	0.0%
Transfers Out		_		_		_		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	350,000	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		111,747		(127,961)		(136,717)		46,500		85,000			
Beginning Fund Balance		100,991		212,738		84,777		(51,940)		(5,440)			
Ending Fund Balance	\$	212,738	\$	84,777	\$	(51,940)	\$	(5,440)	\$	79,560			

D.		2018		2019		2020		2021		2022	ncrease	% Incr.
Revenues	Ф	Actual 712	ф	Actual 052	Ф	Actual 200	Ф	Budget	Φ.	Budget	 ecrease)	(Decr.)
General Property Taxes	\$	20,713	\$	20,052	\$	20,962	\$	21,000	\$	21,000	\$ -	0.0%
Tax Increments		-		-		-		-		-	-	0.0%
Intergovernmental Revenue		-		-		-		-		-	-	0.0%
Licenses & Permits		-		-		-		-		_	-	0.0%
Gambling Taxes		-		-		-		-		-	-	0.0%
Charges for Services		-		17,957		-		-		-	-	0.0%
Fines and Forfeits		-		-		-		-		-	-	0.0%
Cable Franchise Fees		-		-		-		-		-	-	0.0%
Rentals		-		-		-		-		-	-	0.0%
Donations		-		-		-		-		-	-	0.0%
Special Assessments		-		-		-		-		-	-	0.0%
Investment Income		432		2,999		1,358		500		500	-	0.0%
Miscellaneous		_		804		5,235		-		_	 -	0.0%
Total Revenues	\$	21,145	\$	41,812	\$	27,555	\$	21,500	\$	21,500	\$ -	0.0%
Expenditures												
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	0.0%
Supplies & Materials		-		-		-		-		-	-	0.0%
Other Services & Charges		15,684		36,911		-		40,000		40,000	-	0.0%
Capital Outlay		-		-		-		-		-	-	0.0%
Debt Service		-		-		-		-		-	-	0.0%
Contingency		-		-		-		-		-	-	0.0%
Total Expenditures	\$	15,684	\$	36,911	\$	-	\$	40,000	\$	40,000	\$ -	0.0%
Other Financing Sources (Uses)												
Transfers In	\$	-	\$	_	\$	-	\$	-	\$	-	\$ -	0.0%
Transfers Out		_		_		-		-		-	-	0.0%
Sale of Assets		-		_		-		-		_	-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	0.0%
Net Change in Fund Balance		5,461		4,901		27,555		(18,500)		(18,500)		
Beginning Fund Balance		85,898		91,359		96,260		123,815		105,315		
Ending Fund Balance	\$	91,359	\$	96,260	\$	123,815	\$	105,315	\$	86,815		

_		2018		2019	2020	2021	2022	Increase	% Incr.
Revenues	_	<u>Actual</u>	_	<u>Actual</u>	<u>Actual</u>	Budget	Budget	Decrease)	(Decr.)
General Property Taxes	\$	59,181	\$	57,291	\$ 59,890	\$ 60,000	\$ 60,000	\$ -	0.0%
Tax Increments		-		-	-	-	-	-	0.0%
Intergovernmental Revenue		-		-	-	-	-	-	0.0%
Licenses & Permits		-		-	-	-	-	-	0.0%
Gambling Taxes		-		-	-	-	-	-	0.0%
Charges for Services		-		-	-	-	-	-	0.0%
Fines and Forfeits		-		-	-	-	-	_	0.0%
Cable Franchise Fees		-		-	-	-	-	-	0.0%
Rentals		-		-	-	-	-	-	0.0%
Donations		-		-	-	-	-	-	0.0%
Special Assessments		-		-	-	-	-	-	0.0%
Investment Income		1,635		8,121	2,311	2,000	2,000	-	0.0%
Miscellaneous		_		_	_	-	_	-	0.0%
Total Revenues	\$	60,816	\$	65,412	\$ 62,201	\$ 62,000	\$ 62,000	\$ -	0.0%
Expenditures									
Personnel Services	\$	-	\$	6,911	\$ 7,972	\$ 6,910	\$ 6,910	\$ _	0.0%
Supplies & Materials		-		38,257	30,594	22,000	30,000	8,000	36.4%
Other Services & Charges		66,867		36,515	42,000	43,000	43,000	_	0.0%
Capital Outlay		-		17,380	-	-	-	-	0.0%
Debt Service		_		_	_	_	_	-	0.0%
Contingency		-		-	-	-	-	-	0.0%
Total Expenditures	\$	66,867	\$	99,063	\$ 80,566	\$ 71,910	\$ 79,910	\$ 8,000	11.1%
Other Financing Sources (Uses)									
Transfers In	\$	-	\$	_	\$ -	\$ _	\$ -	\$ -	0.0%
Transfers Out		-		_	_	_	-	_	0.0%
Sale of Assets		_		_	-	_	_	-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$ -	\$ -	\$ -	\$ =	0.0%
Net Change in Fund Balance		(6,051)		(33,651)	(18,365)	(9,910)	(17,910)		
Beginning Fund Balance		252,423		246,372	212,721	194,356	184,446		
Ending Fund Balance	\$	246,372	\$	212,721	\$ 194,356	\$ 184,446	\$ 166,536		

Attachment C

Street Infrastructure Replacement Fund Financial Summary

	2018	2019	2020	2021	2022		§ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Budget	_	Decrease)	(Decr.)
General Property Taxes \$	621,402	\$ 601,559	\$ 818,496	\$ 1,070,000	\$ 1,120,000	\$	50,000	4.7%
Tax Increments	-	-	-	-	-		-	0.0%
Intergovernmental Revenue	691,520	29,735	2,037,339	1,728,000	1,005,600		(722,400)	-41.8%
Licenses & Permits	-	-	-	-	-		-	0.0%
Gambling Taxes	-	-	-	-	-		-	0.0%
Charges for Services	850	-	-	-	-		-	0.0%
Fines and Forfeits	-	-	-	_	-		-	0.0%
Cable Franchise Fees	-	-	-	_	-		-	0.0%
Rentals	-	-	-	-	-		_	0.0%
Donations	-	-	-	_	-		_	0.0%
Special Assessments	122,507	221,511	170,272	146,967	135,668		(11,299)	100.0%
Investment Income	65,720	325,428	112,324	150,000	125,000		(25,000)	-16.7%
Miscellaneous / Developer Fee	60	11,481	-	_	_		-	0.0%
Total Revenues \$	1,502,059	\$ 1,189,714	\$ 3,138,431	\$ 3,094,967	\$ 2,386,268	\$	(708,699)	-22.9%
Expenditures								
Personnel Services \$	-	\$ _	\$ _	\$ _	\$ _	\$	-	0.0%
Supplies & Materials	_	_	_	_	_		-	0.0%
Other Services & Charges	_	_	_	_	_		-	0.0%
Capital Outlay	2,603,367	2,219,307	1,963,228	3,178,000	2,455,600		(722,400)	-22.7%
Debt Service	_	_	_	_	_		_	0.0%
Contingency	_	_	_	_	_		_	0.0%
Total Expenditures \$	2,603,367	\$ 2,219,307	\$ 1,963,228	\$ 3,178,000	\$ 2,455,600	\$	(722,400)	-22.7%
Other Financing Sources (Uses)								
Transfers In \$	216,000	\$ 225,000	\$ 250,000	\$ _	\$ _	\$	_	0.0%
Transfers Out	-	(350,000)	- · · · · · -	_	_		-	0.0%
Sale of Assets	_	_	_	_	_		-	0.0%
Total Other Financing Sources \$	216,000	\$ (125,000)	\$ 250,000	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	(885,308)	(1,154,593)	1,425,203	(83,033)	(69,332)			
Beginning Fund Balance	7,000,360	6,115,052	4,960,459	6,385,662	6,302,629			
Ending Fund Balance \$	6,115,052	\$ 4,960,459	\$ 6,385,662	\$ 6,302,629	\$ 6,233,297			

	2018		2019	2020	2021	2022	\$ Increase	% Incr.
Revenues	Actu		<u>Actual</u>	<u>Actual</u>	Budget	<u>Budget</u>	Decrease)	(Decr.)
1 3	\$ 40	4,405	\$ 391,491	\$ 783,561	\$ 785,000	\$ 785,000	\$ -	0.0%
Tax Increments		-	-	-	-	-	-	0.0%
Intergovernmental Revenue		-	-	-	-	-	-	0.0%
Licenses & Permits		-	-	-	-	-	-	0.0%
Gambling Taxes		-	-	-	-	-	-	0.0%
Charges for Services		-	-	-	-	-	-	0.0%
Fines and Forfeits		-	-	-	-	-	-	0.0%
Cable Franchise Fees		-	-	-	-	-	=	0.0%
Rentals		-	-	-	-	-	-	0.0%
Donations		-	-	-	-	-	-	0.0%
Special Assessments		-	-	-	-	-	-	0.0%
Investment Income		(147)	36,821	21,992	3,000	5,000	2,000	66.7%
Miscellaneous		_	_	-	-	-	-	0.0%
Total Revenues	\$ 40	4,258	\$ 428,312	\$ 805,553	\$ 788,000	\$ 790,000	\$ 2,000	0.3%
Expenditures								
	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials		-	-	-	-	-	-	0.0%
Other Services & Charges		-	-	-	-	-	-	0.0%
Capital Outlay	7	6,645	69,311	86,490	1,480,000	1,020,000	(460,000)	-31.1%
Debt Service		-	-	-	-	-	-	0.0%
Contingency		-	_	-	-	_	-	0.0%
Total Expenditures	\$ 7	6,645	\$ 69,311	\$ 86,490	\$ 1,480,000	\$ 1,020,000	\$ (460,000)	-31.1%
Other Financing Sources (Uses)								
Transfers In	\$	-	\$ -	\$ _	\$ -	\$ _	\$ -	0.0%
Transfers Out		-	_	_	-	_	-	0.0%
Sale of Assets		_	-	-	-	-	-	0.0%
Total Other Financing Sources	\$	-	\$ -	\$ -	\$ =	\$ -	\$ -	0.0%
Net Change in Fund Balance	32	7,613	359,001	719,063	(692,000)	(230,000)		
Beginning Fund Balance	73	8,523	1,066,136	1,425,137	2,144,200	1,452,200		
	\$ 1,06	6,136	\$ 1,425,137	\$ 2,144,200	\$ 1,452,200	\$ 1,222,200		

	2018	2019		2020		2021	2022	Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	_	<u>Actual</u>	_	<u>Budget</u>	<u>Budget</u>	 Decrease)	(Decr.)
1 2	-	\$ -	\$	-	\$	-	\$ -	\$ -	0.0%
Tax Increments	-	-		-		-	-	-	0.0%
Intergovernmental Revenue	<u>-</u>	-				-	<u>-</u>	-	0.0%
Licenses & Permits	1,538,173	2,586,833		2,177,037		1,460,710	1,895,700	434,990	29.8%
Gambling Taxes	-	-		-		-	-	-	0.0%
Charges for Services	109,007	71,321		64,201		41,000	45,000	4,000	9.8%
Fines and Forfeits	-	-		-		-	-	-	0.0%
Cable Franchise Fees	-	-		-		-	-	-	0.0%
Rentals	-	-		-		-	-	-	0.0%
Donations	-	-		-		-	-	-	0.0%
Special Assessments	21	-		120		-	-	-	0.0%
Investment Income	10,425	93,721		65,930		25,000	25,000	-	0.0%
Miscellaneous	3,773	4,294		380		-	_	-	0.0%
Total Revenues S	5 1,661,399	\$ 2,756,169	\$	2,307,668	\$	1,526,710	\$ 1,965,700	\$ 438,990	28.8%
Expenditures									
Personnel Services	1,042,740	\$ 1,068,833	\$	1,371,696	\$	1,387,230	\$ 1,440,070	\$ 52,840	3.8%
Supplies & Materials	8,006	8,655		8,362		15,825	13,125	(2,700)	-17.1%
Other Services & Charges	274,665	275,201		294,299		365,545	338,145	(27,400)	-7.5%
Capital Outlay	-	5,260		27,873		8,575	1,600	(6,975)	-81.3%
Debt Service	_	_		_		-	_	-	0.0%
Contingency	-	-		_		-	-	-	0.0%
Total Expenditures S	3 1,325,411	\$ 1,357,949	\$	1,702,230	\$	1,777,175	\$ 1,792,940	\$ 15,765	0.9%
Other Financing Sources (Uses)									
Transfers In	-	\$ _	\$	_	\$	_	\$ _	\$ -	0.0%
Transfers Out	(35,375)	(35,000)		_		-	_	_	0.0%
Sale of Assets	-	-		_		_	_	_	0.0%
Total Other Financing Sources	(35,375)	\$ (35,000)	\$	_	\$	-	\$ -	\$ -	0.0%
Net Change in Fund Balance	300,613	1,363,220		605,438		(250,465)	172,760		
Beginning Fund Balance	1,839,150	2,139,763		3,502,983		4,108,421	3,857,956		
Ending Fund Balance	5 2,139,763	\$ 3,502,983	\$	4,108,421	\$	3,857,956	\$ 4,030,716		

	2018	2019	2020	2021	2022		\$ Increase	% Incr.
Revenues	<u>Actual</u>	Actual	<u>Actual</u>	Budget	Budget	-	Decrease)	(Decr.)
General Property Taxes	\$ 355,533	\$ 452,277	\$ 462,550	\$ 453,670	\$ 442,570	\$	(11,100)	-2.4%
Tax Increments	-	-		-	-		-	0.0%
Intergovernmental Revenue	-	132,937	264,514	-	-		-	0.0%
Licenses & Permits	-	-	-	-	-		-	0.0%
Gambling Taxes	-	-	-	-	-		-	0.0%
Charges for Services	-	-	-	-	85,000		85,000	100.0%
Fines and Forfeits	-	-	-	-	-		-	0.0%
Cable Franchise Fees	-	-	-	-	-		-	0.0%
Rentals	-	-	-	-	-		-	0.0%
Donations	-	-	-	-	-		-	0.0%
Special Assessments	-	-	-	-	-		-	0.0%
Investment Income	1,501	8,649	6,734	-	-		-	0.0%
Miscellaneous	26,250	27,375	25,295	23,125	 23,125		-	0.0%
Total Revenues	\$ 383,284	\$ 621,238	\$ 759,093	\$ 476,795	\$ 550,695	\$	73,900	15.5%
Expenditures								
Personnel Services	\$ 205,340	\$ 204,760	\$ 204,760	\$ 188,170	\$ 194,070	\$	5,900	3.1%
Supplies & Materials	-	7	33	-	-		-	0.0%
Other Services & Charges	112,366	194,042	237,158	285,625	356,625		71,000	24.9%
Capital Outlay	-	-	-	-	-		-	0.0%
Debt Service	-	-	-	-	-		-	0.0%
Contingency	-	_	-	-	-		-	0.0%
Total Expenditures	\$ 317,706	\$ 398,809	\$ 441,951	\$ 473,795	\$ 550,695	\$	76,900	16.2%
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Transfers Out	-	-	-	-	-		-	0.0%
Sale of Assets	-	-	-	-	-		-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	65,578	222,429	317,142	3,000	-			
Beginning Fund Balance	164,021	229,599	452,028	769,170	772,170			
Ending Fund Balance	\$ 229,599	\$ 452,028	\$ 769,170	\$ 772,170	\$ 772,170			

_	2018		2019		2020		2021		2022	Increase	% Incr.
Revenues	<u>Actual</u>	Φ.	<u>Actual</u>	Φ.	<u>Actual</u>	Φ.	Budget	Φ.	Budget	 Decrease)	(Decr.)
General Property Taxes	\$ _	\$	-	\$	-	\$	50,000	\$	106,500	\$ 56,500	113.0%
Tax Increments	_		-		-		-		-	-	0.0%
Intergovernmental Revenue	_		-		-		-		-	-	0.0%
Licenses & Permits	-		-		-		-		-	-	0.0%
Gambling Taxes	-		-		-		-		-	-	0.0%
Charges for Services	-		-		27,940		-		46,000	46,000	100.0%
Fines and Forfeits	-		-		-		-		-	=	0.0%
Cable Franchise Fees	403,224		388,952		379,648		384,740		379,000	(5,740)	-1.5%
Rentals	_		-		-		-		-	-	0.0%
Donations	-		-		-		-		-	-	0.0%
Special Assessments	-		-		-		-		-	-	0.0%
Investment Income	3,355		9,057		449		1,000		500	(500)	-50.0%
Miscellaneous	_						_		_	-	0.0%
Total Revenues	\$ 406,579	\$	398,009	\$	408,037	\$	435,740	\$	532,000	\$ 96,260	22.1%
Expenditures											
Personnel Services	\$ 241,604	\$	247,320	\$	243,529	\$	236,030	\$	293,180	\$ 57,150	24.2%
Supplies & Materials	6,904		2,561		316		2,000		500	(1,500)	0.0%
Other Services & Charges	227,623		190,919		199,434		214,131		223,318	9,187	4.3%
Capital Outlay	_		_		-		_		-	-	0.0%
Debt Service	_		_		_		_		_	-	0.0%
Contingency	_		_		_		_		_	-	0.0%
Total Expenditures	\$ 476,131	\$	440,800	\$	443,279	\$	452,161	\$	516,998	\$ 64,837	14.3%
Other Financing Sources (Uses)											
Transfers In	\$ _	\$	_	\$	_	\$	_	\$	_	\$ -	0.0%
Transfers Out	(17,000)		(141,947)		_		_		_	-	0.0%
Sale of Assets	_		_		_		_		_	-	0.0%
Total Other Financing Sources	\$ (17,000)	\$	(141,947)	\$	-	\$	-	\$	-	\$ -	0.0%
Net Change in Fund Balance	(86,552)		(184,738)		(35,242)		(16,421)		15,002		
Beginning Fund Balance	431,609		345,057		160,319		125,077		108,656		
Ending Fund Balance	\$ 345,057	\$	160,319	\$	125,077	\$	108,656	\$	123,658		

	2018		2019		2020		2021		2022		S Increase	% Incr.
Revenues	<u>Actual</u>	Ф	<u>Actual</u>	ф	<u>Actual</u>	Φ.	<u>Budget</u>	Φ.	<u>Budget</u>		Decrease)	(Decr.)
General Property Taxes	-	\$	-	\$	_	\$	-	\$	-	\$	-	0.0%
Tax Increments	-		-		-		-		-		-	0.0%
Intergovernmental Revenue	-		280,097		-		-		-		-	0.0%
Licenses & Permits	-		-		-		-		-		-	0.0%
Gambling Taxes	1 505 026		- 1.077.103		1 252 500		-		-		- (40, 600)	0.0%
Charges for Services	1,785,836		1,977,123		1,372,500		2,110,300		2,061,700		(48,600)	-2.3%
Fines and Forfeits	-		-		-		-		-		-	0.0%
Cable Franchise Fees	-		-		-		-		-		-	0.0%
Rentals	-		-		-		-		-		-	0.0%
Donations	-		-		-		-		-		-	0.0%
Special Assessments	- 4 50 6		-		-		-		-		-	0.0%
Investment Income	4,736		20,470		370		2,000		2,000		-	0.0%
Miscellaneous	- 1.700.570	Ф	-	Φ	1 272 272	Ф	2 112 200	Ф	-	Ф	- (40, 600)	0.0%
Total Revenues S	5 1,790,572	\$	2,277,690	\$	1,372,870	\$	2,112,300	\$	2,063,700	\$	(48,600)	-2.3%
Expenditures												
Personnel Services	1,346,690	\$	1,395,504	\$	1,496,091	\$	1,577,550	\$	1,631,780	\$	54,230	3.4%
Supplies & Materials	25,865		33,671		19,571		24,000		29,000		5,000	20.8%
Other Services & Charges	128,195		116,632		149,672		181,150		186,650		5,500	3.0%
Capital Outlay	56,575		53,034		94,042		10,050		2,200		(7,850)	-78.1%
Debt Service	_		_		_		_		_		-	0.0%
Contingency	_		-		-		-		_		-	0.0%
Total Expenditures	1,557,325	\$	1,598,841	\$	1,759,376	\$	1,792,750	\$	1,849,630	\$	56,880	3.2%
Other Financing Sources (Uses)												
Transfers In	-	\$	_	\$	354,958	\$	_	\$	_	\$	_	0.0%
Transfers Out	(759,875)		(601,140)		(302,000)		(302,000)	•	(302,000)	•	_	0.0%
Sale of Assets	-		-		-		-		-		_	0.0%
Total Other Financing Sources	(759,875)	\$	(601,140)	\$	52,958	\$	(302,000)	\$	(302,000)	\$	-	0.0%
Net Change in Fund Balance	(526,628)		77,709		(333,548)		17,550		(87,930)			
Beginning Fund Balance	976,492		449,864		527,573		194,025		211,575			
Ending Fund Balance	,	\$	527,573	\$	194,025	\$	211,575	\$	123,645			

Attachment C

Engineering Services Fund Financial Summary

D		2018		2019		2020		2021		2022		Increase	% Incr.
Revenues	ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Actual</u>	Ф	<u>Budget</u>	ф	<u>Budget</u>		Decrease)	(Decr.)
General Property Taxes	\$	_	\$	_	\$	_	\$	-	\$	-	\$	_	0.0%
Tax Increments		-		_		-		-		-		-	0.0%
Intergovernmental Revenue		120.204		161.546		07.420		157.000		126.450		(20.550)	0.0%
Licenses & Permits		139,284		161,546		97,430		157,000		136,450		(20,550)	-13.1%
Gambling Taxes		26.565		16.707		27.001		- 50.000		20.000		(20,000)	0.0%
Charges for Services		26,565		16,707		37,991		50,000		30,000		(20,000)	-40.0%
Fines and Forfeits Cable Franchise Fees		-		_		-		-		_		-	0.0% 0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
1		7 200		40.577		16 500		10.000		10.000		-	0.0%
Investment Income Miscellaneous		7,209		40,577		16,588		10,000		10,000		-	
Total Revenues	¢	173,058	\$	218,830	\$	152,009	\$	217,000	\$	176,450	\$	(40,550)	0.0% -18.7%
Total Revenues	Ф	1/3,038	Ф	210,030	Ф	132,009	Ф	217,000	Ф	1/0,430	Ф	(40,330)	-18./70
Expenditures													
Personnel Services	\$	221,351	\$	225,651	\$	244,608	\$	246,300	\$	249,780	\$	3,480	1.4%
Supplies & Materials		883		2,138		167		2,700		2,700		_	0.0%
Other Services & Charges		83,574		27,553		51,041		24,600		41,400		16,800	68.3%
Capital Outlay		_		7,825		_		_		_		-	0.0%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	305,808	\$	263,167	\$	295,816	\$	273,600	\$	293,880	\$	20,280	7.4%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	Ť	_		_		_		_	·	_	•	_	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(132,750)		(44,337)		(143,807)		(56,600)		(117,430)			
Beginning Fund Balance		938,020		805,270		760,933		617,126		560,526			
Ending Fund Balance	\$	805,270	\$	760,933	\$	617,126	\$	560,526	\$	443,096			

	2018		2019		2020		2021		2022	•	crease	% Incr.
Revenues	Actual		Actual	Φ.	<u>Actual</u>	Φ.	<u>Budget</u>	Φ.	<u>Budget</u>		crease)	(Decr.)
General Property Taxes	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	0.0%
Tax Increments		-	-		-		-		-		-	0.0%
Intergovernmental Revenue		-	-		-		-		-		-	0.0%
Licenses & Permits	20	-	41.525		20.407		-		- 22.176		(102)	0.0%
Gambling Taxes	38,	018	41,535		30,487		33,359		33,176		(183)	-0.5%
Charges for Services		-	-		-		-		-		-	0.0%
Fines and Forfeits		-	-		-		-		-		-	0.0%
Cable Franchise Fees		-	-		-		-		-		-	0.0%
Rentals	100	-	-		-		-		-		-	0.0%
Donations	123,	539	129,928		108,768		75,000		75,000		-	0.0%
Special Assessments		-	-		-		-		_		-	0.0%
Investment Income	1,	154	3,189		1,092		-		-		-	0.0%
Miscellaneous	Φ 1.60	-	Φ 174.652	Ф	140.247	Ф	100.250	Ф	100.176	Ф	(102)	0.0%
Total Revenues	\$ 162,	711	\$ 174,652	\$	140,347	\$	108,359	\$	108,176	\$	(183)	-0.2%
Expenditures												
Personnel Services	\$ 34,	630	\$ 35,485	\$	31,327	\$	33,359	\$	33,176	\$	(183)	-0.5%
Supplies & Materials		-	-		_		-		_		-	0.0%
Other Services & Charges	157,	000	92,000		225,575		75,000		75,000		-	0.0%
Capital Outlay		-	-		_		-				-	0.0%
Debt Service		-	-		_		-		_		-	0.0%
Contingency		-	-		_		-		_		-	0.0%
Total Expenditures	\$ 191,	630	\$ 127,485	\$	256,902	\$	108,359	\$	108,176	\$	(183)	-0.2%
Other Financing Sources (Uses)												
	\$	_	\$ -	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	•	_	_		_		_	•	_	*	_	0.0%
Sale of Assets		_	_		_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance	(28,	919)	47,167		(116,555)		-		-			
Beginning Fund Balance	110,	670	81,751		128,918		12,363		12,363			
Ending Fund Balance			\$ 128,918	\$	12,363	\$	12,363	\$	12,363			

Revenues		2018 Actual		2019		2020 Actual		2021 Budget		2022 Budget		\$ Increase Decrease)	% Incr. (Decr.)
General Property Taxes	\$	Actual	\$	<u>Actual</u>	\$	Actual -	\$	Budget	\$	Budget	\$	<u>Decrease)</u>	(Decr.) 0.0%
Tax Increments	Φ	-	Φ	-	Φ	-	Φ	-	Φ	-	Ф	-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		=	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		6,640,841		6,799,168		6,961,956		7,308,000		7,308,000		-	0.0%
Fines and Forfeits		0,040,641		0,799,108		0,901,930		7,308,000		7,308,000		-	0.0%
Cable Franchise Fees		-		-		-		-		_		-	0.0%
Rentals		_		_		_		-		_		-	0.0%
Donations		-		-		-		-		_		-	0.0%
Special Assessments		3,681		-		-		-		-		=	0.0%
Investment Income		2,090		-		-		-		-		=	0.0%
Miscellaneous		4,951		7,514		38,128		-		30,000		30,000	100.0%
Total Revenues	¢	6,651,563	\$	6,806,682	\$	7,000,084	\$	7,308,000	\$	7,338,000	\$	30,000	0.4%
Total Revenues	Φ	0,031,303	Ф	0,800,082	Ф	7,000,084	Ф	7,308,000	Ф	7,338,000	Ф	30,000	0.470
Expenditures													
Personnel Services	\$	623,116	\$	618,398	\$	618,539	\$	704,190	\$	716,710	\$	12,520	1.8%
Supplies & Materials		193,643		221,459		215,868		162,800		204,000		41,200	25.3%
Other Services & Charges		3,512,999		3,727,973		4,754,163		5,455,925		5,523,505		67,580	1.2%
Capital Outlay		1,589,480		1,566,928		645,426		635,000		830,000		195,000	30.7%
Debt Service		_		_		_		_		270,800		270,800	100.0%
Contingency		-		-		_		-		-		-	0.0%
Total Expenditures	\$	5,919,238	\$	6,134,758	\$	6,233,996	\$	6,957,915	\$	7,545,015	\$	587,100	8.4%
Other Financing Sources (Uses)													
Transfers In	\$	-	\$	_	\$	_	\$	-	\$	_	\$	-	0.0%
Transfers Out		(385,000)		(385,000)		(385,000)		(385,000)		(385,000)	•	_	0.0%
Bond Issunace Costs		-		-		(35,637)		(===,===)		(===,==)			
Sale of Assets		_		14,889		404		_		_		_	0.0%
Total Other Financing Sources	\$	(385,000)	\$	(370,111)	\$	(420,233)	\$	(385,000)	\$	(385,000)	\$	-	0.0%
Net Change in Assets		347,325		301,813		345,855		(34,915)		(592,015)			
Beginning Net Assets Prior Period Adjustment		10,614,378		10,961,703		11,263,516		11,609,371		11,574,456			
Ending Net Assets	\$	10,961,703	\$	11,263,516	\$	11,609,371	\$	11,574,456	\$	10,982,441			

Revenues		2018 Actual		2019 Actual		2020 Actual		2021 Budget		2022 Budget		\$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	\$	Actual	\$	Actual	\$	Actual	\$	<u>Budget</u>	\$	<u>Budget</u>	\$	Decrease)	0.0%
Tax Increments	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_	0.0%
Intergovernmental Revenue		_		438,602		118,377		_		_		_	0.0%
Licenses & Permits		_		130,002		-		_		_		_	0.0%
Gambling Taxes		_		_		_		_		_		_	0.0%
Charges for Services		5,413,133		5,521,763		5,689,808		5,770,000		5,770,000		_	0.0%
Fines and Forfeits		-		-		-		-		-		_	0.0%
Cable Franchise Fees		_		_		_		_		_		_	0.0%
Rentals		_		_		_		_		_		-	0.0%
Donations		_		_		_		_		_		-	0.0%
Special Assessments		44,887		212,117		29,024		-		_		-	0.0%
Investment Income		(4,673)		8,609		6,591		-		_		-	0.0%
Miscellaneous		_		_		_		_		_		-	0.0%
Total Revenues	\$	5,453,347	\$	6,181,091	\$	5,843,800	\$	5,770,000	\$	5,770,000	\$	-	0.0%
Expenditures													
Personnel Services	\$	523,616	\$	537,215	\$	545,260	\$	508,830	\$	508,230	\$	(600)	-0.1%
Supplies & Materials		41,170		37,327		28,133		44,700		44,700		-	0.0%
Other Services & Charges		2,342,635		3,164,146		2,126,749		3,732,790		3,626,300		(106,490)	-2.9%
Capital Outlay		1,241,045		1,461,187		1,763,715		1,460,000		1,415,000		(45,000)	-3.1%
Debt Service		-		-		-		-		-		-	0.0%
Contingency		_		-		_		-		_		-	0.0%
Total Expenditures	\$	4,148,466	\$	5,199,875	\$	4,463,857	\$	5,746,320	\$	5,594,230	\$	(152,090)	-2.6%
Other Financing Sources (Uses)													
Transfers In / Capital Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers Out		(285,124)		(285,000)		(285,000)		(285,000)		(285,000)		_	0.0%
Sale of Assets		-		16,500		404		-		-		-	0.0%
Total Other Financing Sources	\$	(285,124)	\$	(268,500)	\$	(284,596)	\$	(285,000)	\$	(285,000)	\$	-	0.0%
Net Change in Assets		1,019,757		712,716		1,095,347		(261,320)		(109,230)			
Beginning Net Assets Prior Period Adjustment		12,762,267		13,782,024		14,494,740		15,590,087		15,328,767			
Ending Net Assets	\$	13,782,024	\$	14,494,740	\$	15,590,087	\$	15,328,767	\$	15,219,537			

December	2018		2019		2020		2021		2022		Increase	% Incr.
Revenues	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Budget</u>	¢.	Budget		Decrease)	(Decr.)
General Property Taxes \$	_	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Tax Increments	29.600		9.402		120 125		-		-		-	0.0% 0.0%
Intergovernmental Revenue	38,600		8,492		128,125		-		-		-	0.0%
Licenses & Permits	-		-		-		-		-		-	
Gambling Taxes	1.050.567		1 001 262		2 (55 171		2.051.215		2 002 220		41.024	0.0%
Charges for Services	1,952,567		1,981,263		3,655,171		2,051,215		2,092,239		41,024	2.0%
Fines and Forfeits	-		-		-		-		-		-	0.0%
Cable Franchise Fees	-		-		_		-		_		-	0.0%
Rentals	-		-		-		-		-		-	0.0%
Donations	-		-		-		-		-		-	0.0%
Special Assessments	63,602		11,823		-		-		5,000		5,000	100.0%
Investment Income	272		10,930		7,306		-		2,000		2,000	0.0%
Miscellaneous	3,142	_	6,100		7,565		-		-	_	-	0.0%
Total Revenues \$	2,058,183	\$	2,018,608	\$	3,798,167	\$	2,051,215	\$	2,099,239	\$	48,024	2.3%
Expenditures												
Personnel Services \$	403,452	\$	415,539	\$	432,616	\$	463,065	\$	471,240	\$	8,175	1.8%
Supplies & Materials	52,625		67,431		96,112		88,340		93,340		5,000	5.7%
Other Services & Charges	241,689		134,505		44,142		722,800		751,000		28,200	3.9%
Capital Outlay	574,958		805,269		1,141,791		1,192,500		1,205,000		12,500	1.0%
Debt Service	-		_		_		-		-			0.0%
Contingency	_		_		_		_		_		_	0.0%
Total Expenditures \$	1,272,724	\$	1,422,744	\$	1,714,661	\$	2,466,705	\$	2,520,580	\$	53,875	2.2%
Other Financing Sources (Uses)												
Transfers In / Capital Contributions \$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Transfers Out	(100,000)		(100,000)		(100,000)		(100,000)		(100,000)		-	0.0%
Sale of Assets	1,982		2,840		6,871		-		-		_	0.0%
Total Other Financing Sources \$		\$	(97,160)	\$	(93,129)	\$	(100,000)	\$	(100,000)	\$	-	0.0%
Net Change in Assets	687,441		498,704		1,990,377		(515,490)		(521,341)			
Beginning Net Assets Prior Period Adjustment	9,962,901		10,650,342		11,149,046		11,149,046		10,633,556			
Ending Net Assets	10,650,342	\$	11,149,046	\$	13,139,423	\$	10,633,556	\$	10,112,215			

Recycling Fund Financial Summary

Revenues		2018		2019		2020		2021 Budget		2022 Budget		\$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	\$	<u>Actual</u>	\$	<u>Actual</u>	\$	<u>Actual</u>	\$	Budget	\$		\$	(Decrease)	(Decr.) 0.0%
Tax Increments	Ф	-	Ф	_	Ф	_	Ф	-	Ф	-	Ф	_	0.0%
		85,648		101,406		136,960		87,500		87,500		-	0.0%
Intergovernmental Revenue Licenses & Permits		83,048		101,400		130,900		87,300		87,300		-	0.0%
Gambling Taxes		-		_		_		-		-		-	0.0%
•		427,066		476,507		583,147		590,075		836,070		245.005	41.7%
Charges for Services Fines and Forfeits		427,000		4/0,30/		383,147		390,073		830,070		245,995	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
		-		-		-		-		-		-	
Rentals		-		-		-		-		-		-	0.0%
Donations		_		-		_		-		-		-	0.0%
Special Assessments		1 440		100		- 440		-		-		-	0.0%
Investment Income		1,448		122		449		-		-		-	0.0%
Miscellaneous	_	-		1,298		875	_	-		-		-	0.0%
Total Revenues	\$	514,162	\$	579,333	\$	721,431	\$	677,575	\$	923,570	\$	245,995	36.3%
Expenditures													
Personnel Services	\$	32,686	\$	43,751	\$	34,133	\$	40,975	\$	44,060	\$	3,085	7.5%
Supplies & Materials		420		732		2,250		-		2,250		2,250	100.0%
Other Services & Charges		518,483		559,568		582,099		601,810		857,260		255,450	42.4%
Capital Outlay		-		_		_		-		_		_	0.0%
Debt Service		_		_		_		_		_		_	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	551,589	\$	604,051	\$	618,482	\$	642,785	\$	903,570	\$	260,785	40.6%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	•	(20,000)	•	(20,000)		(20,000)		(20,000)	•	(20,000)	*	_	0.0%
Sale of Assets		(20,000)		(20,000)		(=0,000)		(=0,000)		(20,000)		_	0.0%
Total Other Financing Sources	\$	(20,000)	\$	(20,000)	\$	(20,000)	\$	(20,000)	\$	(20,000)	\$	-	0.0%
Net Change in Assets		(57,427)		(44,718)		82,949		14,790		-			
Beginning Net Assets		126,384		68,957		24,239		107,188		121,978			
Ending Net Assets	\$	68,957	\$	24,239	\$	107,188	\$	121,978	\$	121,978			

_	2018	2019	2020	2021	2022		Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	-	Decrease)	(Decr.)
General Property Taxes	-	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Tax Increments	-	-	-	-	-		-	0.0%
Intergovernmental Revenue	-	-	-	-	-		-	0.0%
Licenses & Permits	-	-	-	-	-		-	0.0%
Gambling Taxes	-	-	-	-	-		-	0.0%
Charges for Services	271,267	301,489	321,784	314,000	323,850		9,850	3.1%
Fines and Forfeits	-	-	-	-	-		=	0.0%
Cable Franchise Fees	-	-	-	-	-		=	0.0%
Rentals	-	-	-	-	-		-	0.0%
Donations	50,000	-	-	-	-		-	0.0%
Special Assessments	-	-	-	-	-		-	0.0%
Investment Income	7,774	8,235	1,055	-	-		-	0.0%
Miscellaneous	48,566	94,747	46,250	78,500	83,550		5,050	6.4%
Total Revenues \$	377,607	\$ 404,471	\$ 369,089	\$ 392,500	\$ 407,400	\$	14,900	3.8%
Expenditures								
Personnel Services		\$	\$ 298,273	\$ 319,660	\$ 325,860	\$	6,200	1.9%
Supplies & Materials	35,694	37,452	25,645	60,900	62,300		1,400	2.3%
Other Services & Charges	61,074	97,419	162,357	70,235	77,657		7,422	10.6%
Capital Outlay	68,383	2,002,010	157,618	-	46,000		46,000	100.0%
Debt Service	-	-	-	-	-		-	0.0%
Contingency	_	_	_	-	_		-	0.0%
Total Expenditures \$	462,443	\$ 2,450,050	\$ 643,893	\$ 450,795	\$ 511,817	\$	61,022	13.5%
Other Financing Sources (Uses)								
Transfers In	1,850,000	\$ -	\$ -	\$ -	\$ 46,000	\$	46,000	100.0%
Transfers Out	(20,083)	-	-	-	-		-	0.0%
Sale of Assets	-	(11,539)	350	-	-		-	0.0%
Total Other Financing Sources \$	1,829,917	\$ (11,539)	\$ 350	\$ -	\$ 46,000	\$	46,000	100.0%
Net Change in Assets	1,745,081	(75,107)	(116,836)	(58,295)	(58,417)			
Beginning Net Assets Prior Period Adjustment	1,322,583	3,067,664	2,992,557	2,875,721	2,817,426			
Ending Net Assets	3,067,664	\$ 2,992,557	\$ 2,875,721	\$ 2,817,426	\$ 2,759,009			

Cemetery/Safety & Loss Control Fund Financial Summary

		2018		2019	2020		2021		2022		\$ Increase	% Incr.
Revenues		<u>Actual</u>		<u>Actual</u>	<u>Actual</u>		<u>Budget</u>		<u>Budget</u>		(Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	0.0%
Tax Increments		-		-	-		-		-		-	0.0%
Intergovernmental Revenue		-		-	-		-		-		-	0.0%
Licenses & Permits		-		-	-		-		-		-	0.0%
Gambling Taxes		-		-	-		-		-		-	0.0%
Charges for Services		-		-	-		-		-		-	0.0%
Fines and Forfeits		-		-	-		-		-		-	0.0%
Cable Franchise Fees		-		-	-		-		-		-	0.0%
Rentals		-		-	-		-		-		-	0.0%
Donations		-		-	-		-		-		-	0.0%
Special Assessments		-		-	-		-		-		-	0.0%
Investment Income		665		2,849	1,056		1,000		-		(1,000)	-100.0%
Miscellaneous		_		-	-		_		-		_	0.0%
Total Revenues	\$	665	\$	2,849	\$ 1,056	\$	1,000	\$	-	\$	(1,000)	-100.0%
Expenditures												
Personnel Services	\$	_	\$	_	\$ _	\$	_	\$	_	\$	_	0.0%
Supplies & Materials		_		_	_		_		_		-	0.0%
Other Services & Charges		7,955		12,129	12,129		14,300		-		(14,300)	-100.0%
Capital Outlay		_		_	_		_		_		-	0.0%
Debt Service		_		_	_		-		_		_	0.0%
Contingency (Comp Study)		_		_	_		-		_		_	0.0%
Total Expenditures	\$	7,955	\$	12,129	\$ 12,129	\$	14,300	\$	-	\$	(14,300)	-100.0%
Other Financing Sources (Uses)												
Transfers In	\$	_	\$	_	\$ _	\$	_	\$	_	\$	_	0.0%
Transfers Out	•	_	•	_	_	_	_	_	_	-	_	0.0%
Sale of Assets		_		_	_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(7,290)		(9,280)	(11,073)		(13,300)		-			
Beginning Fund Balance		81,096		73,806	64,526		53,453		40,153			
Ending Fund Balance	\$	-	\$	64,526	\$ 53,453	\$	40,153	\$	40,153			

Attachment C

Tax Increment Financing Funds Financial Summary

D		2018		2019		2020		2021		2022		\$ Increase	% Incr.
Revenues	¢.	<u>Actual</u>	\$	<u>Actual</u>	\$	<u>Actual</u>	\$	<u>Budget</u>	\$	<u>Budget</u>	-	(Decrease)	(Decr.)
General Property Taxes Tax Increments	\$	022.055	3	1,151,987	2	927,912	2	770,000	\$	1,394,000	\$	-	0.0% 81.0%
		922,055				927,912		770,000		1,394,000		624,000	0.0%
Intergovernmental Revenue		-		228,124		-		-		_		-	
Licenses & Permits		-		-		-		-		_		-	0.0% 0.0%
Gambling Taxes		-		-		-		-		_		-	
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		_		-	0.0%
Cable Franchise Fees		-		-		-		-		_		-	0.0%
Rentals		-		-		-		-		-		=	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-				55,000		55,000		-	0.0%
Investment Income		11,948		140,829		45,477		51,000		51,000		-	0.0%
Miscellaneous / Developer Fee		-		-		-		-		-		-	0.0%
Total Revenues	\$	934,003	\$	1,520,940	\$	973,389	\$	876,000	\$	1,500,000	\$	624,000	71.2%
Expenditures													
Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		_		_		-	0.0%
Other Services & Charges		299,411		792,802		1,702,478		876,000		1,500,000		624,000	71.2%
Capital Outlay		-		-		-		- -		_		-	0.0%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	299,411	\$	792,802	\$	1,702,478	\$	876,000	\$	1,500,000	\$	624,000	71.2%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	5,329	\$	_	\$	_	\$	_	0.0%
Transfers Out	•	(186,231)	•	(252,331)	•	(523,373)		_	•	_	-	_	0.0%
Sale of Assets / Bonds		-		(-		_		_		_	0.0%
Total Other Financing Sources	\$	(186,231)	\$	(252,331)	\$	(518,044)	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		448,361		475,807		(1,247,133)		-		-			
Beginning Fund Balance Ending Fund Balance	\$	3,686,918 4,135,279	\$	4,135,279 4,611,086	\$	4,611,086 3,363,953	\$	3,363,953 3,363,953	\$	3,363,953 3,363,953			
Ending Fund Dalance	Φ	7,133,479	Ф	1 ,011,080	Ф	3,303,933	Ф	3,303,933	Ф	3,303,933			

City Council	\$	2018 <u>Actual</u> 230,457	\$	2019 <u>Actual</u> 227,036	\$	2020 <u>Actual</u> 222,987	\$	2021 <u>Budget</u> 239,023	\$	2022 Budget 350,893	\$	\$\$ <u>Increase</u> 111,870	% <u>Incr.</u> 46.8%
Administration	Ψ	787,576	Ψ	812,807	Ψ	926,178	Ψ	1,011,120	Ψ	1,253,490	Ψ	242,370	24.0%
Elections Legal		84,448 362,071		57,821 361,710		75,517 370,276		78,877 393,435		103,406 405,238		24,529 11,803	31.1% 3.0%
Nuisance Code Enforcement		118,553		118,629		118,629		-		-05,256		-	0.0%
Finance Department		632,954		639,965		664,097		744,245		751,295		7,050	0.9%
Central Services		43,325		50,420		42,682		59,000		56,000		(3,000)	-5.1%
General Insurance		70,000 30,950		70,000		70,000		70,000		70,000		-	$0.0\% \\ 0.0\%$
Contingency General Government	\$	2,360,334	\$	2,338,388	\$	2,490,366	\$	2,595,700	\$	2,990,322	\$	394,622	15.2%
	•		-		•		_		-		•		
Police Administration Police Patrol Operations		1,009,942 5,361,044		1,033,343 5,363,898		1,156,377 6,241,444		1,069,695 6,279,625		1,211,665 6,590,562		141,970 310,937	13.3% 5.0%
Police Investigations		913,152		791,152		517,189		1,280,870		1,339,000		58,130	4.5%
Community Services		187,737		177,207		168,908		181,255		189,005		7,750	4.3%
Police	\$	7,471,875	\$	7,365,600	\$	8,083,918	\$	8,811,445	\$	9,330,232	\$	518,787	5.9%
Fire Administration		468,677		454,280		485,664		476,180		466,700		(9,480)	-2.0%
Fire Fighting		1,795,691		1,907,971		2,291,141		2,935,260		3,158,712		223,452	7.6%
Fire Emergency Management		2,677		1,689		54,830		8,450		8,500		50	0.6%
Fire Training Fire	•	30,298 2,297,343	\$	27,354 2,391,294	\$	29,286 2,860,921	\$	27,000 3,446,890	\$	30,500	\$	3,500 217,522	13.0% 6.3%
	Φ		Ф		Ф		Ф	, ,	Ф		Ф		
Fire Relief Association	Ф	229,050	Ф	238,755	Ф	250,948	Ф	239,000	Ф	46,500	Ф	(192,500)	-80.5%
Fire Relief	\$	229,050	\$	238,755	\$	250,948	\$	239,000	\$	46,500	\$	(192,500)	-80.5%
Public Works Administration		869,257		880,278		943,225		1,017,985		1,058,030		40,045	3.9%
Street Department		1,164,244		1,206,701		1,216,819		1,101,985		1,146,855		44,870	4.1%
Street Lighting		204,036		166,278		170,913		184,000		180,000		(4,000)	-2.2%
Building Maintenance		393,126		360,751		359,346		415,150		416,950		1,800	0.4%
Central Garage Public Works	2	198,024 2,828,687	\$	198,246 2,812,254	\$	251,014 2,941,317	\$	210,130 2,929,250	\$	216,450 3,018,285	\$	6,320 89,035	3.0%
General Fund	\$	15,187,289	\$	15,146,291	\$	16,627,470	\$	18,022,285	\$	19,049,751	\$	1,027,466	5.7%
Parks & Recreation Administration		607,465		598,048		606,499		641,750		728,845		87,095	13.6%
Recreation Fee Activities		1,279,593		1,287,326		1,009,376		1,547,455		1,566,948		19,493	1.3%
Recreation Non-fee Activities Recreation Nature Center		115,136 71,526		114,064 74,979		34,824 48,830		165,505 72,840		169,155 73,690		3,650 850	2.2% 1.2%
Recreation Activity Center		102,121		106,268		93,934		123,280		122,780		(500)	-0.4%
Skating Center		1,162,269		1,192,260		1,023,923		1,237,570		1,242,250		4,680	0.4%
Parks & Recreation Fund	\$	3,338,111	\$	3,372,945	\$	2,817,386	\$	3,788,400	\$	3,903,668	\$	115,268	3.0%
Planning		442,917		350,303		530,983		640,560		627,180		(13,380)	-2.1%
Housing & Econ. Development		89,680		-		-		-		-		-	0.0%
GIS		46,048		48,076		24,181		38,630		39,680		1,050	2.7%
Code Enforcement Neighborhood Enhancement		602,298 77,409		647,459 59,412		985,682 107,349		881,845 49,820		901,900 51,630		20,055 1,810	2.3% 3.6%
Nuisance Code Enforcement		77,407		37,712		107,547		166,320		172,550		6,230	0.0%
Rental Licensing		102,424		-		-		_		-		-	0.0%
Community Development Fund	\$	1,360,776	\$	1,105,250	\$	1,648,195	\$	1,777,175	\$	1,792,940	\$	15,765	0.9%
Information Technology		2,361,178		2,514,496		2,514,496		3,497,756		837,549		(2,660,207)	-76.1%
Communications License Center		493,131 2,236,202		440,801 2,144,981		442,988 2,061,376		452,161 2,094,750		516,998 2,151,630		64,837 56,880	14.3% 2.7%
Engineering Services		305,808		2,144,981		2,061,376		2,094,730		2,131,630		20,280	7.4%
Lawful Gambling		191,630		127,485		256,902		108,359		108,176		(183)	-0.2%
EDA		317,706		405,685		441,951		473,795		550,695		(13,380)	-2.8%

Budget Summary by Function

		2018		2019		2020		2021		2022		\$\$	%
Parks Maintenance		<u>Actual</u> 1,259,480		<u>Actual</u> 1,239,291		Actual 1,285,886		Budget 1,420,030		Budget 1,431,960		Increase 11,930	<u>Incr.</u> 0.8%
Special Purpose Operating Funds	\$	7,165,136	\$	7,135,906	\$	7,299,415	\$	8,320,451	\$	5,890,888	2	(2,519,843)	-30.3%
Special Full pose Operating Fullus	Ψ	7,103,130	Ψ	7,133,700	Ψ	7,277,713	Ψ	0,320,731	Ψ	3,070,000	Ψ	(2,317,043)	-50.570
Vehicle & Equipment Replacement		1,143,371		1,024,214		2,845,288		992,985		1,367,860		374,875	37.8%
Building Replacement		98,606		276,961		110,150		5,176,900		1,275,000		(3,901,900)	-75.4%
Park Improvements		76,645		69,311		86,490		1,480,000		1,020,000		(460,000)	-31.1%
Pathway Maintenance		128,915		719,063		381,620		200,000		170,000		(30,000)	-15.0%
Street Light Replacement		15,684		36,911		-		40,000		40,000		_	0.0%
Boulevard Landscaping		66,867		99,063		80,566		71,910		79,910		8,000	11.1%
Capital Replacement Funds	\$	1,530,088	\$	2,225,523	\$	3,504,114	\$	7,961,795	\$	3,952,770	\$	(4,009,025)	-50.4%
Special Assessment Construction		2,594,353		2,569,307		1,972,243		3,178,000		2,455,600		(722,400)	-22.7%
MSA Construction	Ф	2.504.252	Ф	2.560.207	Ф	1 072 2 42	Ф	2 170 000	Ф	- 2.455.600	Ф	(722, 400)	0.0%
Capital Improvement Funds	\$	2,594,353	\$	2,569,307	\$	1,972,243	\$	3,178,000	\$	2,455,600	\$	(722,400)	-22.7%
G.O. Facility Bonds		939,519		765,000		765,000							0.0%
Equipment Certificates		640,136		705,000		705,000		-		_		-	0.0%
2011 Bonds		796,931		835,000		835,000		_		_		_	0.0%
2012 Bonds		1,356,100		1,375,000		1,375,000		1,442,385		1,459,395		17,010	1.2%
2020 Bonds		-		-		-		778,160		779,940		779,940	0.0%
Debt Service Funds	\$	3,732,686	\$	2,975,000	\$	2,975,000	\$	2,220,545	\$	2,239,335	\$	796,950	35.9%
TIF District Funds	\$	485,642	\$	1,045,133	\$	1,964,632	\$	876,000	\$	1,500,000	\$	624,000	71.2%
Sanitary Sewer		5,674,635		6,179,510		6,479,471		6,031,320		5,879,230		(152,090)	-2.5%
Water		7,876,622		7,881,201		6,954,249		7,342,915		7,930,015		587,100	8.0%
Stormwater		2,681,991		2,056,068		2,632,453		2,566,705		2,620,580		53,875	2.1%
Solid Waste Recycling		570,952		624,051		638,481		662,785		923,570		260,785	39.3%
Golf Course Enterprise Funds	¢	472,308	¢	2,448,354 19,189,184	¢	643,893 17,348,547	Ф	450,795 17,054,520	¢	511,817 17,865,212	\$	61,022 810,692	13.5% 4.8%
Enterprise runus	Ф	17,270,308	Ф	19,109,104	Ф	17,346,347	Ф	17,034,320	Ф	17,003,212	Þ	810,092	4.070
Safety & Loss Control		7,955		12,129		12,129		12,300		_		(12,300)	-100.0%
MN Islamic Cem. (Roseville Luth.)		6,000		12,129		12,12		2,000		_		(2,000)	0.0%
Other Funds	\$	13,955	\$	12,129	\$	12,129	\$	14,300	\$	_	\$		-100.0%
		- /		, -		, -		,				() /	
Total Budget by Funding Sour	ce												
Total Budget: Tax-Supported	\$	30,003,186	\$	30,042,853	\$	31,696,595	\$	40,088,811	\$	33,870,633		(6,218,178)	-15.5%
Total Budget: Fee-Supported	#	###########		24,328,130		24,030,585		23,124,660		24,779,531		1,654,871	7.2%
•	\$	52,366,838	\$	54,370,983	\$	55,727,180	\$	63,213,471	\$	58,650,164	\$	(4,563,307)	-7.2%
Total Budget by Major Categor	-												
Personnel Services	\$	21,365,986	\$	21,549,459	\$	23,375,486	\$	26,005,679	\$	24,360,141		(1,645,538)	-6.3%
Supplies & Materials		1,345,654		1,469,312		1,305,096		1,530,675		1,616,795		86,120	5.6%
Other Services & Charges		21,457,611		20,819,854		21,842,767		21,147,857		22,731,303		1,583,446	7.5%
Capital Outlay: Budgets		4,457,719		6,242,276		4,249,991		3,461,375		3,613,465		152,090	4.4%
Capital Outlay: CIP Only		4,057,574		4,695,767		5,395,791		11,067,885		6,328,460		(4,739,425)	-42.8%
City only expenses	\$	52,684,544	2	54,776,668	\$	56,169,131	\$	63,213,471	\$	58,650,164	\$	(4,563,307)	-7.2%
onponed	Ψ	22,001,317	Ψ	2 1,7 7 0,000	Ψ	20,107,131	Ψ	00,210,1/1	Ψ	20,020,107	Ψ	(.,505,507)	,.270
EDA	\$	317,706	\$	405,685	\$	441,951	\$	473,795	\$	550,695	\$	76,900	16.2%

		2018 Actual		2019 Actual		2020 Actual		2021 Budget		2022 Budget		\$\$ Increase	% <u>Incr.</u>
City Council Personnel Services	\$	46,143	\$	44,751	\$	44,122	\$	49,220		49,220	\$	_	0.0%
Supplies & Materials	Ψ	-	Ψ	-	Ψ	- 1,122	Ψ	-		17,220	Ψ	_	0.0%
Other Services & Charges		184,314		182,285		178,865		189,803		301,673		111,870	58.9%
	\$	230,457	\$	227,036	\$	222,987	\$	239,023	\$	350,893	\$	111,870	46.8%
Administration													
Personnel Services	\$	699,244	\$	689,330	\$	782,397	\$	866,070	\$	931,540	\$	65,470	7.6%
Supplies & Materials		2,077		5,892		960		3,000		3,000		-	0.0%
Other Services & Charges	\$	86,255	Φ	117,585	₽.	142,821	Φ	142,050	Φ	318,950	\$	176,900	124.5%
Nuisance Code Enforcement	2	787,576	\$	812,807	\$	926,178	\$	1,011,120	\$	1,253,490	3	242,370	24.0%
Personnel Services	\$	118,048	\$	118,629	\$	118,629	\$	_	\$	_	\$	_	0.0%
Other Services & Charges	Ψ	505	Ψ	110,027	Ψ	110,027	Ψ	_	Ψ	_	Ψ	_	0.0%
(moved to CD fund in 2020)	\$	118,553	\$	118,629	\$	118,629	\$	_	\$	_	\$	_	0.0%
Elections	Ψ	110,000	Ψ	110,02	Ψ	110,027	Ψ		Ψ		Ψ		0.070
Personnel Services	\$	5,742	\$	5,816	\$	6,177	\$	6,070	\$	6,330	\$	260	4.3%
Other Services & Charges		78,706		52,005		69,340		72,807		97,076		24,269	33.3%
	\$	84,448	\$	57,821	\$	75,517	\$	78,877	\$	103,406	\$	24,529	31.1%
Legal													
Other Services & Charges		362,071		361,710		370,276		393,435		405,238		11,803	3.0%
	\$	362,071	\$	361,710	\$	370,276	\$	393,435	\$	405,238	\$	11,803	3.0%
Finance	Φ.		Φ.	##0 #00	Φ.	#00.01#	Φ.	666 740	ф	6 5 0 030	Φ.	4.200	0.607
Personnel Services	\$	572,479	\$	559,723	\$	598,015	\$	666,540	\$	670,830	\$	4,290	0.6%
Supplies & Materials		1,610		3,517		2,093		3,600		3,600		2.760	0.0%
Other Services & Charges	\$	58,865 632,954	\$	76,725 639,965	\$	63,989 664,097	\$	74,105 744,245	¢.	76,865 751,295	\$	2,760 7,050	3.7% 0.9%
Central Services	Ф	032,934	Ф	039,903	Ф	004,097	Ф	744,243	Ф	/31,293	Ф	7,030	0.9%
Supplies & Materials		22,582		25,041		17,533		27,000		27,000		_	0.0%
Other Services & Charges		20,743		25,379		25,149		32,000		29,000		(3,000)	-9.4%
g	\$	43,325	\$	50,420	\$	42,682	\$	59,000	\$		\$	(3,000)	-5.1%
General Insurance		ĺ		,		•		,		,		(, ,	
Other Services & Charges		70,000		70,000		70,000		70,000		70,000		-	0.0%
	\$	70,000	\$	70,000	\$	70,000	\$	70,000	\$	70,000	\$	-	0.0%
Police Administration													
Personnel Services	\$	868,489	\$	911,713	\$	1,019,064	\$	903,420	\$	919,590	\$	16,170	1.8%
Supplies & Materials		30,493		16,037		12,395		18,950		18,600		(350)	-1.8%
Other Services & Charges	¢	110,960	Φ	105,593	₽.	124,918	Φ	147,325	Φ	273,475	đ	126,150	85.6%
Police Patrol	\$	1,009,942	\$	1,033,343	\$	1,156,377	\$	1,069,695	\$	1,211,665	\$	141,970	13.3%
Personnel Services	\$	4,555,557	\$	4,677,687	2	5,570,990	\$	5,512,580		5,758,130	\$	245,550	4.5%
Supplies & Materials	Ψ	193,560	Ψ	201,946	Ψ	214,542	Ψ	233,600		239,000	Ψ	5,400	2.3%
Other Services & Charges		611,927		484,265		455,912		533,445		593,432		59,987	11.2%
other services & charges	\$	5,361,044	\$	5,363,898	\$	6,241,444	\$	6,279,625	\$		\$	310,937	5.0%
Police Investigations	,	- , ,-	•	- , ,	•	-, ,		-,,	•	- , ,	•		
Personnel Services	\$	870,475	\$	740,786	\$	481,186	\$	1,219,720	\$	1,275,000	\$	55,280	4.5%
Supplies & Materials		23,677		27,281		19,385		36,000		38,000		2,000	5.6%
Other Services & Charges		19,000		23,085		16,618		25,150		26,000		850	3.4%
	\$	913,152	\$	791,152	\$	517,189	\$	1,280,870	\$	1,339,000	\$	58,130	4.5%

Delice Community Seminer		2018 Actual		2019 Actual		2020 Actual		2021 Budget		2022 Budget		\$\$ <u>Increase</u>	% Incr.
Police Community Services Personnel Services Supplies & Materials Other Services & Charges	\$	177,373 4,199 6,165	\$	166,529 5,366 5,312	\$	162,285 3,428 3,195	\$	159,670 8,850 12,735	\$	167,420 8,850 12,735	\$	7,750 - -	4.9% 0.0% 0.0%
8	\$	187,737	\$	177,207	\$	168,908	\$	181,255	\$	189,005	\$	7,750	4.3%
Fire Administration Personnel Services Supplies & Materials Other Services & Charges	\$	396,839 14,303 57,535	\$	401,832 5,824 46,624	\$	436,443 4,944 44,277	\$	423,080 4,100 49,000	\$	417,600 600 48,500	\$	(5,480) (3,500) (500)	-1.3% -85.4% -1.0%
other services & charges	\$	468,677	\$	454,280	\$	485,664	\$	476,180	\$	466,700	\$	(9,480)	-2.0%
Fire Operation		,		,		•		,		,		· · · /	
Personnel Services Supplies & Materials Other Services & Charges	\$	1,603,074 84,772 107,845	\$	1,702,741 72,220 133,010	\$	77,170 162,846	\$	2,730,760 81,500 123,000	\$	2,919,112 92,000 147,600	\$	188,352 10,500 24,600	6.9% 12.9% 20.0% 7.6%
Fire Training	\$	1,795,691	\$	1,907,971	Þ	2,291,141	\$	2,935,260	\$	3,158,712	\$	223,452	7.0%
Supplies & Materials Other Services & Charges		4 30,294		27,354		29,286		27,000		30,500		3,500	0.0% 13.0%
C	\$	30,298	\$	27,354	\$	29,286	\$	27,000	\$	30,500	\$	3,500	13.0%
Fire Emergency Mgmt. Supplies & Materials		535		-		1,810		-		-		-	0.0%
Other Services & Charges	\$	2,142 2,677	\$	1,689 1,689	\$	53,020 54,830	\$	8,450 8,450	\$	8,500 8,500	\$	50 50	0.6%
Fire Relief	Ф	2,077	Ф	1,009	Ф	34,630	Ф	0,430	Ф	8,300	Ф	30	0.070
Other Services & Charges		229,050		238,755		250,948		239,000		46,500		(192,500)	-80.5%
	\$	229,050	\$	238,755	\$	250,948	\$	239,000	\$	46,500	\$	(192,500)	-80.5%
PW Administration	¢.	022 004	Φ	020 204	Φ	012 277	d.	040.025	Φ	000 520	ф	20.505	4.10/
Personnel Services Supplies & Materials	\$	823,804 10,054	\$	838,284 9,338	\$	913,377 5,305	\$	949,935 10,950	\$	988,530 10,900	\$	38,595 (50)	4.1% -0.5%
Other Services & Charges		35,399		32,656		24,543		57,100		58,600		1,500	2.6%
B	\$	869,257	\$	880,278	\$	943,225	\$	1,017,985	\$	1,058,030	\$	40,045	3.9%
Streets													
Personnel Services	\$	612,405	\$	626,870	\$	611,465	\$	656,610	\$	671,530	\$	14,920	2.3%
Supplies & Materials		265,966		286,867		242,234		318,000 127,375		325,450		7,450 22,500	2.3% 17.7%
Other Services & Charges	\$	285,873	\$	292,964 1 206 701	\$	363,120 1,216,819	\$		\$	149,875	\$	44,870	4.1%
Central Garage	Ψ	1,101,211	Ψ	1,200,701	Ψ	1,210,017	Ψ	1,101,703	Ψ	1,1 10,033	Ψ	11,070	1.170
Personnel Services	\$	188,386	\$	183,925	\$	191,588	\$	204,430	\$	206,650	\$	2,220	1.1%
Supplies & Materials		4,180		10,520		32,119		4,400		8,500		4,100	93.2%
Other Services & Charges	Φ.	5,458	Φ.	3,801	Φ.	27,307	Φ.	1,300	Φ.	1,300	Ф	-	0.0%
Building Maintenance	\$	198,024	\$	198,246	\$	251,014	\$	210,130	\$	216,450	\$	6,320	3.0%
Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Supplies & Materials	Ψ	15,869	Ψ	23,511	Ψ	32,933	Ψ	21,000	Ψ	26,000	Ψ	5,000	23.8%
Other Services & Charges		377,257		337,240		326,413		394,150		390,950		(3,200)	-0.8%
C	\$	393,126	\$		\$		\$	415,150	\$	416,950	\$	1,800	0.4%
Street Lighting													
Other Services & Charges	Ф	204,036	ø.	166,278	Φ	170,913	Φ	184,000	Ф	180,000	Φ	(4,000)	-2.2%
Contingency	\$	204,036	\$	166,278	\$	170,913	\$	184,000	\$	180,000	\$	(4,000)	-2.2%
Other Services & Charges		30,950		_		_		_		_		_	0.0%
·	\$	30,950	\$		\$	-	\$	-	\$	-	\$	-	0.0%

		2018		2019		2020		2021		2022		\$\$	%
Total General Fund		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		Budget		Budget		<u>Increase</u>	<u>Incr.</u>
Personnel Services	\$	11,538,058	\$	11,668,616	\$	12,986,863	\$	14,348,105	\$	14,981,482	\$	633,377	4%
Supplies & Materials	Ψ	673,881	Ψ	693,360	Ψ	666,851	Ψ	770,950	Ψ	801,500	Ψ	30,550	4%
= =		-		2,784,315				2,903,230		3,266,769		363,539	13%
Other Services & Charges	Φ	2,975,350	Φ		Φ	2,973,756	Φ		Φ		Φ		
7	\$	15,187,289	\$	15,146,291	2	16,627,470	\$	18,022,285	\$	19,049,751	\$	1,027,466	6%
Recreation Administration	Φ	<i>55(</i> 020	Φ	537 040	d.	5(0.215	d.	<i>55</i> 1 20 <i>5</i>	¢.	<i>57</i> 1 400	Ф	20.005	2.60/
Personnel Services	\$	556,030	\$	527,948	\$	568,315	\$	551,385	\$	571,480	\$	20,095	3.6%
Supplies & Materials Other Services & Charges		3,923 47,512		5,507 64,593		632 37,552		6,000 84,365		6,000 151,365		67,000	0.0% 79.4%
Other Services & Charges	\$	607,465	\$		\$	606,499	\$	641,750	\$	728,845	\$	87,095	13.6%
Recreation Fee Programs	Ψ	007,403	Ψ	370,040	Ψ	000,477	Ψ	041,750	Ψ	720,043	Ψ	07,075	13.070
Personnel Services	\$	790,815	\$	804,077	\$	718,803	\$	951,165	\$	968,588	\$	17,423	1.8%
Supplies & Materials	•	51,097	•	68,274	•	36,208	•	80,510	·	78,180	•	(2,330)	-2.9%
Other Services & Charges		437,681		414,975		254,365		515,780		520,180		4,400	0.9%
Ç	\$	1,279,593	\$	1,287,326	\$	1,009,376	\$	1,547,455	\$	1,566,948	\$	19,493	1.3%
Recreation Non-Fee Programs													
Personnel Services	\$	37,434	\$	37,744	\$	13,869	\$	58,935	\$	60,685	\$	1,750	3.0%
Supplies & Materials		9,138		13,542		3,418		26,800		27,350		550	2.1%
Other Services & Charges	_	68,564		62,778		17,537		79,770		81,120		1,350	1.7%
	\$	115,136	\$	114,064	\$	34,824	\$	165,505	\$	169,155	\$	3,650	2.2%
Recreation Activity Center	Ф	0.004	Ф	((70	Ф	1 247	Ф	12 200	Φ	12 200	Ф		0.00/
Personnel Services	\$	8,884	\$	6,670	\$	1,347	\$	12,380	\$	12,380	\$	-	0.0%
Supplies & Materials Other Services & Charges		325 92,912		43 99,555		92,587		2,850 108,050		2,850 107,550		(500)	0.0% -0.5%
Other Services & Charges	\$	102,121	\$	106,268	\$	93,934	\$	123,280	\$	122,780	\$	(500)	-0.3%
Recreation Nature Center	Ф	102,121	Ф	100,200	Φ	73,734	Ф	123,200	Φ	122,700	Ф	(300)	-0.4/0
Personnel Services	\$	30,121	\$	31,459	\$	18,095	\$	27,990	\$	28,990	\$	1,000	3.6%
Supplies & Materials	Ψ	8,414	Ψ	9,550	Ψ	4,750	Ψ	9,600	Ψ	9,800	Ψ	200	2.1%
Other Services & Charges		32,991		33,970		25,985		35,250		34,900		(350)	-1.0%
8	\$		\$	74,979	\$	48,830	\$	72,840	\$	73,690	\$	850	1.2%
Skating Center		·		·									
Personnel Services	\$	710,739	\$	734,882	\$	665,049	\$	780,430	\$	781,210	\$	780	0.1%
Supplies & Materials		69,336		65,731		37,734		71,700		71,700		-	0.0%
Other Services & Charges		382,194		391,647		321,140		385,440		389,340		3,900	1.0%
	\$	1,162,269	\$	1,192,260	\$	1,023,923	\$	1,237,570	\$	1,242,250	\$	4,680	0.4%
Parks & Recreation Maintenance	Ф	002.026	Φ.	000 740	Φ.	007.740	Φ.	1 00 5 020	Φ.	1 0 40 2 60	Φ.	22.420	2.20/
Personnel Services	\$	893,836	\$	903,543	\$	925,540	\$	1,007,830	\$	1,040,260	\$	32,430	3.2%
Supplies & Materials		143,480		142,669		119,794		134,500		137,500		3,000	2.2%
Other Services & Charges	\$	222,165 1,259,480	\$	193,079 1,239,291	Ф	240,552 1,285,886	\$	277,700 1,420,030	\$	254,200 1,431,960	\$	(23,500)	-8.5% 0.8%
Total Parks & Recreation F			Ф	1,239,291	Ф	1,203,000	Ф	1,420,030	Φ	1,431,700	Ф	11,930	0.670
			Φ	2.046.222	ď	2.011.010	ው	2 200 115	¢.	2 462 502	d.	72 479	2.20/
Personnel Services	Þ	3,027,859	Э	3,046,323	2	2,911,018	\$, ,	\$	3,463,593	\$	73,478	2.2%
Supplies & Materials		285,713		305,316		202,536		331,960		333,380		1,420	0.4%
Other Services & Charges		1,284,019		1,260,597		989,718		1,486,355		1,538,655		52,300	3.5%
	\$	4,597,591	\$	4,612,236	\$	4,103,272	\$	5,208,430	\$	5,335,628	\$	127,198	2.4%
Information Technology Fu	nd												
Personnel Services	\$	1,847,779	\$	2,000,904	\$	2,000,904	\$	2,555,190	\$	-	\$	(2,555,190)	-100.0%
Supplies & Materials		6,917		3,631		3,631		4,500				(4,500)	-100.0%
Other Services & Charges		470,212		194,099		194,099		782,816		723,884		(58,932)	-7.5%
carer corriect a charges		1,0,212		17 1,077		1,0,0		,02,010		, 23,004		(50,752)	7.570

Capital Outlay		2018 Actual 36,270		2019 <u>Actual</u> 315,862		2020 Actual 315,862		2021 Budget 155,250		2022 <u>Budget</u> 113,665	<u>]</u>	\$\$ <u>(41,585)</u>	% <u>Incr.</u> -26.8%
	\$	2,361,178	\$	2,514,496	\$	2,514,496	\$	3,497,756	\$	837,549	\$ (2,660,207)	-76.1%
Blvd Landscaping Fund Personnel Services Supplies & Materials Other Services & Charges Capital Outlay	\$	- - 66,867	\$	6,911 38,257 36,515 17,380	\$	7,972 30,594 42,000	\$	6,910 22,000 43,000	\$	6,910 30,000 43,000	\$	8,000 -	0.0% 36.4% 0.0% 0.0%
Capital Gullay	\$	66,867	\$	99,063	\$	80,566	\$	71,910	\$	79,910	\$	8,000	11.1%
Debt Service Fund OSC - Debt: #27		829,550		765,000		765,000		-		,		- -	0.0%
OSC - Debt: #28		640,136		-		=		-				-	0.0%
OSC - Debt: #29		109,969		-		-		-				-	0.0%
OSC - Debt: #31		796,931		835,000		835,000		-				-	0.0%
OSC - Debt: #32		1,356,100		1,375,000		1,375,000		1,442,385		1,459,395		17,010	1.2%
OSC - Debt: #2020	_	-	_	-	_	-	_	778,160	_	779,940		1,780	0.2%
	\$	3,732,686	\$	2,975,000	\$	2,975,000	\$	2,220,545	\$	2,239,335	\$	18,790	0.8%
Total: All Tax-Supported Fu	nd	e											
Personnel Services		16,413,696	\$	16,722,754	\$	17,906,757	\$	20,300,320	\$	18,451,985	\$ (1,848,335)	-9.1%
Supplies & Materials	Ψ	966,511	Ψ	1,040,564	Ψ	903,612	Ψ	1,129,410	Ψ	1,164,880	Ψ (35,470	3.1%
Other Services & Charges		8,529,135		7,250,526		7,174,573		7,435,946		7,811,643		375,697	5.1%
Capital Outlay: Ops		36,270		333,242		315,862		155,250		113,665		(41,585)	-26.8%
Total: Operations	\$		\$	25,347,086	\$:	26,300,804	\$	29,020,926	\$	27,542,173	\$ (1,478,753)	-5.1%
1		, ,		, ,		, ,		, ,		, ,		, , ,	
Vehicles & Equipment	\$	1,143,371	\$	1,024,214	\$, ,	\$	992,985	\$	1,367,860	\$	374,875	37.8%
General Facilities		98,606		276,961		110,150		5,176,900		1,275,000	(3,901,900)	-75.4%
Pathways & Parking Lots		128,915		719,063		381,620		200,000		170,000		(30,000)	-15.0%
Street Lighting		15,684		36,911		-		40,000		40,000		-	0.0%
Park Improvements		76,645		69,311		86,490		1,480,000		1,020,000		(460,000)	-31.1%
Pavement Management		2,594,353		2,569,307		1,972,243		3,178,000		2,455,600		(722,400)	-22.7%
Total: Capital	\$	4,057,574	\$	4,695,767	\$	5,395,791	\$	11,067,885	\$	6,328,460	\$ (4,739,425)	-42.8%
Total: Tax Supported	\$	30,003,186	\$	30,042,853	\$	31,696,595	\$	40,088,811	\$	33,870,633	(6,218,178)	-15.5%
Less OVAL Capital costs							\$	(4,998,400)					
Less Metro-INET non-roseville								(2,805,387)					
Adjusted 2021 budget							\$	32,285,024	\$	33,870,633	\$	1,585,609	

Budget Detail by Function: Fee Supported

CD. Blomain a		2018 Actual		2019 Actual		2020 Actual		2021 Budget		2022 <u>Budget</u>	<u>I</u>	\$\$ [ncrease	% <u>Incr.</u>
CD - Planning Personnel Services	\$	341,848	\$	291,094	\$	492,296	\$	509,860	\$	529,080	\$	19,220	3.8%
Supplies & Materials	4	1,116	Ψ	1,224	Ψ	219	4	2,500	Ψ	2,500	Ψ	-	0.0%
Other Services & Charges		99,953		57,985		38,468		124,900		95,100		(29,800)	-23.9%
Capital Outlay		-	_					3,300		500		(2,800)	-84.8%
CD Harring & Francisco	\$	442,917	\$	350,303	\$	530,983	\$	640,560	\$	627,180	\$	(13,380)	-2.1%
CD - Housing & Econ Development Personnel Services	\$	88,725	\$	_	\$	_	\$	_			\$	_	0.0%
Other Services & Charges/Other	Ψ	955	Ψ	-	Ψ	-	Ψ	-			Ψ	-	0.0%
	\$	89,680	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
CD - Code Enforcement													
Personnel Services	\$	392,256	\$	399,656	\$	708,266	\$	640,970	\$	666,450	\$	25,480	4.0%
Supplies & Materials		6,419		7,431		7,249		10,800		7,600		(3,200)	-29.6%
Other Services & Charges		199,276		235,112		242,294		224,800		226,750		1,950	0.9%
Capital Outlay	\$	4,347 602,298	\$	5,260 647,459	\$	27,873 985,682	\$	5,275 881,845	\$	1,100 901,900	\$	(4,175) 20,055	-79.1% 2.3%
CD-Nuisance Code Enforcement	Φ	002,298	Ф	047,439	Ф	905,002	Ф	001,043	Ф	901,900	Ф	20,033	2.3/0
Personnel Services	\$	_	\$	-	\$	-	\$	160,200	\$	166,230	\$	6,030	3.8%
Supplies & Materials		-		=		=		2,075		2,075		-	0.0%
Other Services & Charges		-		=		=		4,045		4,245		200	4.9%
	\$	-	\$	-	\$	-	\$	166,320	\$	172,550	\$	6,230	3.7%
CD - GIS	Ф	41.502	Ф	12.607	Ф	10.244	Ф	22.520	Ф	24.500	Ф	1.050	2.10/
Personnel Services	\$	41,593	\$	43,605	\$	19,344	\$	33,530	\$	34,580	\$	1,050	3.1%
Supplies & Materials Other Services & Charges		472 3,983		4,471		4,837		5,100		5,100		=	$0.0\% \\ 0.0\%$
Other Services & Charges	\$	46,048	\$	48,076	\$	24,181	\$	38,630	\$	39,680	\$	1,050	2.7%
CD - Neighborhood Enhancement	Ψ	70,070	Ψ	40,070	Ψ	27,101	Ψ	30,030	Ψ	37,000	Ψ	1,030	2.770
Personnel Services	\$	75,893	\$	55,559	\$	99,687	\$	42,670	\$	43,730	\$	1,060	2.5%
Supplies & Materials		-		· -		894		450		950		500	111.1%
Other Services & Charges		1,516		3,853		6,768		6,700		6,950		250	3.7%
	\$	77,409	\$	59,412	\$	107,349	\$	49,820	\$	51,630	\$	1,810	3.6%
CD - Rental Licensing Personnel Services	¢	102.424	Φ		d.		ø		Φ		d.		0.00/
Personnel Services	\$	102,424 102,424	\$ \$	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>		<u>\$</u>	<u>-</u>	0.0%
Community Development Fi	Ψ		Ψ		Ψ		Ψ		Ψ		Ψ		0.070
Personnel Services		1,042,740	\$	789,914	\$	1,319,593	\$	1,387,230	\$	1,440,070	\$	52,840	3.8%
Supplies & Materials	*	8,007	•	8,655	•	8,362	•	15,825	-	13,125	•	(2,700)	-17.1%
Other Services & Charges		305,683		301,421		292,367		365,545		338,145		(27,400)	-7.5%
Capital Outlay		4,347		5,260		27,873		8,575		1,600		(6,975)	-81.3%
Capital Catlay	\$	1,360,776	\$	1,105,250	\$	1,648,195	\$	1,777,175	\$	1,792,940	\$	15,765	0.9%
EDA Fund	Ψ	1,500,770	Ψ	1,103,230	Ψ	1,010,173	Ψ	1,777,175	Ψ	1,772,710	Ψ	15,705	0.570
Personnel Services	\$	205,340	\$	204,760	\$	204,760	\$	188,170	\$	194,070	\$	5,900	3.1%
Supplies & Materials	Ψ	203,340	Ψ	7	Ψ	33	Ψ	100,170	Ψ	174,070	Ψ	-	0.0%
Other Services & Charges		112,366		200,918		237,158		285,625		356,625		71,000	
Office Services & Charges	\$	317,706	\$	405,685	\$	441,951	\$	473,795	¢	550,695	\$	76,900	24.9% 16.2%
Communications Fund	Ф	317,700	Ф	403,063	Ф	441,931	Ф	4/3,/93	Ф	330,093	Ф	70,900	10.270
Personnel Services	\$	241,604	\$	247,321	\$	243,529	\$	236,030	\$	293,180	\$	57,150	24.2%
	Φ	-	Ф	-	Ф		Ф		Þ		Ф		
Supplies & Materials		6,904		2,561		25		2,000		500		(1,500)	-75.0%
Other Services & Charges	Φ.	244,623	Φ.	190,919	Α.	199,434	Φ.	214,131	Φ.	223,318	¢.	9,187	4.3%
	\$	493,131	\$	440,801	\$	442,988	\$	452,161	\$	516,998	\$	64,837	14.3%

City of Roseville Attachment F

Budget Detail by Function: Fee Supported

		2018 Actual		2019 Actual		2020 Actual		2021 2022 Budget Budget		\$\$ <u>Increase</u>		% <u>Incr.</u>	
License Center Fund													
Personnel Services	\$	1,346,690	\$	1,395,504	\$	1,496,091	\$	1,577,550	\$	1,631,780	\$	54,230	3.4%
Supplies & Materials		25,865		33,132		19,428		24,000		29,000		5,000	20.8%
Other Services & Charges		803,184		660,540		448,151		483,150		488,650		5,500	1.1%
Capital Outlay		60,463		55,805		97,706		10,050		2,200		(7,850)	-78.1%
	\$	2,236,202	\$	2,144,981	\$	2,061,376	\$	2,094,750	\$	2,151,630	\$	56,880	2.7%
Engineering Services Fund													
Personnel Services	\$	221,351	\$	225,651	\$	244,608	\$	246,300	\$	249,780	\$	3,480	1.4%
Supplies & Materials	Ψ	883	Ψ	2,138	Ψ	167	Ψ	2,700	Ψ	2,700	Ψ	-	0.0%
Other Services & Charges		83,574		22,803		51,041		24,600		41,400		16,800	68.3%
Capital Outlay		-		12,575		-		,000		.1,.00		-	0.0%
	\$	305,808	\$	263,167	\$	295,816	\$	273,600	\$	293,880	\$	20,280	7.4%
Lawful Gambling Fund	Φ	24.620	Ф	25.405	Ф	21.227	Φ	22.250	Ф	22.176	Ф	(102)	0.50/
Personnel Services	\$	34,630	\$	35,485	\$	31,327	\$	33,359	\$	33,176	\$	(183)	-0.5%
Other Services & Charges	Ф	157,000	Φ	92,000	Ф	225,575	Φ	75,000	Φ	75,000	Φ	(102)	0.0%
	\$	191,630	\$	127,485	\$	256,902	\$	108,359	\$	108,176	\$	(183)	-0.2%
Water Fund													
Personnel Services	\$	623,116	\$	618,398	\$	618,539	\$	704,190	\$	716,710	\$	12,520	1.8%
Supplies & Materials		193,643		221,459		215,868		162,800		204,000		41,200	25.3%
Other Services & Charges		5,470,383		5,474,416		5,474,416		5,840,925		6,179,305		338,380	5.8%
Capital Outlay		1,589,480		1,566,928		645,426		635,000		830,000		195,000	30.7%
	\$	7,876,622	\$	7,881,201	\$	6,954,249	\$	7,342,915	\$	7,930,015	\$	587,100	8.0%
Sanitary Sewer Fund													
Personnel Services	\$	523,616	\$	537,213	\$	545,260	\$	508,830	\$	508,230	\$	(600)	-0.1%
Supplies & Materials	Ψ	41,170	Ψ	37,328	Ψ	28,133	Ψ	44,700	Ψ	44,700	Ψ	(000)	0.0%
Other Services & Charges		3,868,804		4,143,782		4,142,363		4,017,790		3,911,300		(106,490)	-2.7%
Capital Outlay		1,241,045		1,461,187		1,763,715		1,460,000		1,415,000		(45,000)	-3.1%
Supriur Suriay	\$	5,674,635	\$	6,179,510	\$	6,479,471	\$	6,031,320	\$	5,879,230	\$		-2.5%
		-,,	•	-,,-	•	.,, .	•	-,,-	•	-,,	,	(-))	
Stormwater Fund													
Personnel Services	\$	394,082	\$	415,539	\$	432,616	\$	463,065	\$	471,240	\$	8,175	1.8%
Supplies & Materials		52,628		67,431		96,112		88,340		93,340		5,000	5.7%
Other Services & Charges		777,549		767,829		861,934		822,800		851,000		28,200	3.4%
Capital Outlay		1,457,732	_	805,269	_	1,241,791	_	1,192,500	_	1,205,000	_	12,500	1.0%
	\$	2,681,991	\$	2,056,068	\$	2,632,453	\$	2,566,705	\$	2,620,580	\$	53,875	2.1%
Recycling Fund													
Personnel Services	\$	32,048	\$	43,751	\$	34,133	\$	40,975	\$	44,060	\$	3,085	7.5%
Supplies & Materials		420		732		2,250		-		2,250		2,250	0.0%
Other Services & Charges		538,484		579,568		602,098		621,810		877,260		255,450	41.1%
	\$	570,952	\$	624,051	\$	638,481	\$	662,785	\$	923,570	\$	260,785	39.3%

City of Roseville Attachment F

Budget Detail by Function: Fee Supported

Golf Course Fund		2018 Actual		2019 Actual			2021 <u>Budget</u>		2022 <u>Budget</u>		\$\$ [ncrease	% <u>Incr.</u>	
Personnel Services Supplies & Materials Other Services & Charges Capital Outlay	\$	287,074 49,623 67,229 68,382 472,308	\$	313,169 55,305 77,870 2,002,010 2,448,354	\$	298,273 31,106 156,896 157,618 643,893	\$	319,660 60,900 70,235 - 450,795	\$	325,860 62,300 77,657 46,000 511,817	\$	6,200 1,400 7,422 46,000 61,022	1.9% 2.3% 10.6% 0.0%
Roseville Cemetary Fund Other Services & Charges	\$	6,000 6,000	\$	<u>-</u>	\$	-	\$	2,000 2,000	\$	<u>-</u>	\$	(2,000) (2,000)	-100.0% -100.0%
TIF Fund Other Services & Charges	\$	485,642 485,642	\$	1,045,133 1,045,133	\$	1,964,632 1,964,632	\$	876,000 876,000	¢	1,500,000 1,500,000	\$	624,000 624,000	71.2%
Safety & Loss Control Other Services & Charges	Φ	7,955	ð	12,129	Φ	12,129	J	12,300	ð	1,300,000	Þ	(12,300)	
Total: All Non Tax-Supporte	\$ d F	7,955 unds	\$	12,129	\$	12,129	\$	12,300	\$	-	\$	(12,300)	-100.0%
Personnel Services Supplies & Materials	\$	4,952,291 379,143		4,826,705 428,748	\$	401,484	\$	5,705,359 401,265	\$	5,908,156 451,915	\$	202,797 50,650	3.6% 12.6%
Other Services & Charges Capital Outlay Total: Non Tax-Supported		2,928,476 4,421,449 22,681,358		13,569,328 5,909,034 24,733,815		14,668,194 3,934,129 24,472,536		13,711,911 3,306,125 23,124,660	\$	14,919,660 3,499,800 24,779,531		1,207,749 193,675 1,654,871	8.8% 5.9% 7.2%

	-		_		-	
						Fee
		Total	Tax	Supported	Si	ipported
Duranta Tarra						
Property Taxes	¢	C42 244	۲.	C42 244		
General Fund Communications	\$ \$	643,341	\$	643,341	\$	E6 E00
Recreation	\$ \$	56,500 150,303	\$	150 202	Ş	56,500
Parks Maintenance	\$ \$	159,393		159,393		
	\$ \$	11,930 (50,000)	\$ \$	11,930		
Information Technology - Capital Information Technology - Operations	\$ \$	50,000	۶ \$	(50,000) 50,000		
GO Debt	\$	25,390	۶ \$	25,390		
Vehicle & Equipment Replacement		210,000	۶ \$			
···	\$		۶ \$	210,000		
Pathways	\$	10,000		10,000		
Pavement Management Program	\$	50,000	\$	50,000	,	(11 100)
EDA	\$	(11,100)		1 110 054	\$	(11,100)
Total Change in Property Taxes	\$	1,155,454	\$	1,110,054	\$	45,400
T . J						
Tax Increments	_				_	
TIF Pay-as-you-go new notes	\$	624,000			\$	624,000
Intergovernmental Revenue		(2.222)		(2.222)		
General-federal grants	\$	(2,280)	\$	(2,280)		
General - Federal ARPA	\$	105,000	\$	105,000		
General-state aids (police,fire)	\$	37,000	\$	37,000		
General-sate aid (pera)	\$	(24,435)	\$	(24,435)		
General-MSA Maint	\$	51,000	\$	51,000		
IT - School District Ethernet	\$	77,184	\$	77,184		
Bldg Replacement-State Bonding	\$ \$	(3,900,000)		(3,900,000)	÷	
Pavement Management & MSA		(722,400)	\$	(722,400)	\$ \$	
Total change in intergovernmental	\$	(4,378,931)	<u> </u>	(4,378,931)	<u> </u>	
Licenses & Permits						
General - Business Licenses	\$	(2,000)	\$	(2,000)		
General - Liquor Licenses	\$	(24,000)	\$	(24,000)		
General - Enquoi Electises General - Pawn Shop fees	\$	(5,000)	\$	(5,000)		
Gen Fund-Fire MF Rental Inspection	\$	100,000	\$	100,000		
Cmty Dev - various permits and licenses	\$	434,990	Y	100,000	\$	434,990
Engineering Services-various permits	\$	(20,550)			\$	(20,550)
Total change in licenses & Permits	\$	483,440	\$	69,000	\$	414,440
Total onunge in necessary at a contra	<u> </u>	100,110	<u> </u>	03,000		,
Charges for Services						
Gen Fund-Falcon Heights Fire	\$	(40,000)	\$	(40,000)		
Gen Fund-fire vehicle response fee	\$	(15,000)	\$	(15,000)		
Gen Fund-NWU inspections	\$	(4,000)	\$	(4,000)		
Gen Fund-fire Vent hood & day care inspec	\$	650	\$	650		
Gen Fund-Police false alarm fees	\$	(5,000)	\$	(5,000)		
Gen Fund-School Liaison	\$	5,000	\$	5,000		
Gen Fund - admin fee correction	\$	(17,000)	\$	(17,000)		
Gen Fund-Engineering Fees	\$	5,000	\$	5,000		
Recreation-fee activities	\$	(11,025)	\$	(11,025)		
Recreation-Non-fee activities	\$	1,050	\$	1,050		
Recreation-Skating Center	\$	2,600	\$	2,600		
IT-JPA other agencies	\$ \$	(2,949,417)		(2,949,417)		
Cmty Dev - Technology fee	\$	7,000		-	\$	7,000
Cmty Dev - SAC admin fee	\$	(3,000)			\$	(3,000)
EDA- Rice Larp-St Paul & Maplewood	\$	85,000			\$	85,000

	_		_		-	
						Fee
		Total	Tax	Supported	S	upported
Communications-Internal Charges & EDA reim	\$	46,000			\$	46,000
License Center-MV, DL, Passports	\$	(48,600)			\$	(48,600)
Engineering Svcs-falcon Heights	\$	(20,000)			\$	(20,000)
Golf-Green fees & Equip sales	\$	9,850			\$	9,850
Storm Drainage-2% inc per Utility Rate Study	\$	41,024			\$	41,024
Recycling-increase to cover expenses	\$	245,995			\$	245,995
Total Change in Charges for Services	\$	(2,663,873)	\$ (3,027,142)	\$	363,269
Total change in charges for services	Y	(2,003,073)	, , (3,027,1427		303,203
Fines and Forfeits						
General Fund-Ramsey Co court fines	ċ	(10,000)	ć	(10,000)		
	\$		\$ \$	(10,000)	\$	
Total change in court fines	ٻ	(10,000)	<u> </u>	(10,000)	<u> </u>	
Cable Franchise Food						
<u>Cable Franchise Fees</u> Communications- based on 5 yr average	Ċ	/E 740\			\$	(F 740)
Communications- based on 5 yr average	\$	(5,740)			<u> </u>	(5,740)
Constitution of the						
Special Assessments	,	(11 200)	۸.	(44.200)		
Pavement Management	\$	(11,299)	\$	(11,299)		
Storm Drainage	\$	5,000	-		\$	5,000
Total change in special assessments	\$	(6,299)	\$	(11,299)	\$	5,000
Interest Earnings						
General Fund	\$	10,000	\$	10,000		
GO Debt	\$	(6,600)	\$	(6,600)		
Pathways	\$	(1,500)	\$	(1,500)		
Pavement Management	\$	(25,000)	\$	(25,000)		
Park Improvement	\$	2,000	\$	2,000		
Communications	\$	(500)			\$	(500)
Storm Drainage	\$	2,000			\$	2,000
Safe&Loss/Cemetary	\$	(1,000)			\$	(1,000)
Total Change in Interest earnings	\$	(20,600)	\$	(21,100)	\$	500
		<u> </u>				
Gambling Taxes						
Lawful Gambling - 5 yr average	\$	(183)		·	\$	(183)
Misc & Trf In						
Gen Fund-Metro Inet reimb rent & fin svcs	\$	70,000	\$	70,000		
Gen fund Street patch	\$	(1,000)	\$	(1,000)		
Gen fund-UNW PILOT	\$	190	\$	190		
Water	\$	30,000	,		\$	30,000
Golf - equip rental & miscellaneous	\$	5,050			\$	5,050
Total Change in Misc/Transfers In	\$	104,240	\$	69,190	\$	35,050
Total change in Mise, Transiers in	7	104,240		03,130	<u> </u>	33,030
Transfers In						
IT-internal charges	\$	(53,741)	\$	(53,741)		
Golf-trf in to cover capital expenses	\$	46,000	Y	(33,7 41)	\$	46,000
Gen Fund-CASH RESERVES	ڊ \$	150,000	\$	150 000	ڔ	70,000
GETT UIIU-CASTI NESERVES	\$	142,259	\$	150,000	<u> </u>	46,000
	Ş	142,233	<u>ې</u>	96,259	\$	46,000
Total Revenue Changes	\$	(4,576,233)	ė i	6,103,969)	\$	1 527 726
rotal vevellue changes	Ş	(4,2/0,233)	⇒ (0,103,303)	Ş	1,527,736

					Fee	
		Total		ax Supported	Sı	upported
			<u> </u>			1212.000
PERSONNEL CHANGES	_	165 637		454 300		44227
Staff turnover/steps	\$	165,627	ç		\$	14,337
COLA	\$	584,295	ç		\$	138,460
Police OT increased	\$	54,480	<u>خ</u> بر			
Fire Cadet program	\$	7,150	\$			
Fire OT Change	\$	14,000	Ş			
PW Intern	\$	27,000	Ş	27,000	_	
Communications changes	\$	50,000			\$	50,000
Reclass -taylor	\$	7,100	Ç			
IT staff to Metro Inet		2,555,190)	\$			
	\$ (1,645,538)	Ş	(1,848,335)	\$	202,797
SUPPLIES & MATERIALS						
Police- uniforms	\$	4,900	Ş	4,900		
Fire - uniforms	\$	2,500	ç			
Fire-fuel & operating supplies	\$	4,500	ç			
PW-Streets-operating supplies	\$	6,750	Ş			
PW-Central Garage vehicle supplies	\$	3,400	\$			
PW Bldg Maint operating supplies	\$	5,000	\$			
IT moved to Metro Inet	\$	(4,500)	Ş			
PW-Blvd-Operating supplies	\$	8,000	Ş			
Code Enf - fuel and supplies	\$	(3,200)			\$	(3,200)
Communications-supplies	\$	(1,500)			\$	(1,500)
License Center-paper & envelopes	\$	5,000			\$	5,000
Water-operating supplies	\$	40,000			\$	40,000
Stormwater-vehicle supplies	\$	5,000			\$	5,000
Recycling - operating supplies	\$	2,250			\$	2,250
Other minor cost changes	\$	8,020	Ş	4,920	\$	3,100
	\$	86,120	\$	35,470	\$	50,650
OTHER SERVICES & CHARGES						
Council-Cmty Visioning	\$	100,000	Ş	100,000		
Council - NYFS increase	\$	8,722	ç			
Admin & Planning- Recodification	\$	60,000	ç		\$	10,000
Admin - Zoom licenses	\$	3,000	ç		Υ	10,000
Admin-SHREAP&DEI initiatives	\$	126,000	\$			
Elections	\$	24,269	ç			
Legal - increased costs	\$	11,803	ç			
Finance - bond rating analysis-every 3 yrs	\$	7,000	ç			
Finance-arbitrage-every 2 yrs	\$	(4,000)	ç			
Finance- GASB actuarial report-every 2 yrs	\$	4,400	ç			
Finance- elimate sympro support	\$	(4,100)	ç			
/ 1 - TP - T	•	(/ = = /	,	· / /		

		1					
		Total	,	Г~:	v Cupportod	ر ا	Fee
	<u></u>	Total	<u>L'</u>	ıa	x Supported	3	upported
Police-software/maint	\$	19,400	9	\$	19,400		
Police - training	\$	16,000		\$	16,000		
Police - dispatching	\$	32,937	9	\$	32,937		
Police - Social Worker - ARPA funded	\$	105,000		\$	105,000		
Fire Relief	\$	(192,500)		\$	(192,500)		
Fire- Safety&Loss now in ops	\$	(2,200)		\$	10,100	\$	(12,300)
Fire-medical exams, mental health programs	\$	6,000		\$	6,000		
Fire-contract maintenance	\$	7,500		\$	7,500		
PW-Streets vehicle main	\$	16,000		\$	16,000		
PW-Streets-Rental	\$	3,500		\$	3,500		
PW-utilities Bldg & Street Lights	\$	(24,100)		\$	(24,100)		
PR Admin-Internal Charges	\$	35,000		\$	35,000		
PR Admin-Rec needs assmt	\$	28,500		\$	28,500		
PR prgms-advertising	\$	3,150		\$	3,150		
PR prgms-professional services	\$	5,450		, \$	5,450		
PR skating-building maint	\$	6,900		\$	6,900		
PR Maint-disease tree removel-non EAB	\$	(25,000)		, \$	(25,000)		
IT moved to Metro Inet (NET)	\$	(58,932)		\$	(58,932)		
CD Planning- zoning code& studies	\$	(48,800)			(\$	(48,800)
CD Planning- communications charge	\$	10,000				\$	10,000
EDA-prof svcs & admin charges	\$	71,000				\$	71,000
Communicate - printing, NSCC, State of the City	\$	9,000				\$	9,000
Lic Cntr- postage	\$	3,000				\$	3,000
Lic Cntr-Comm Charge	\$	10,000				\$	10,000
Eng Svcs-misc studies	\$	15,000				\$	15,000
Water-St. Paul Water	\$	50,000				\$	50,000
Sewer- Metro Waste	\$	(107,790)				\$	(107,790)
Stormwater-vehicle maint	\$	6,000				\$	6,000
Stormwater-MS4 permit & BMP Asset Mgmt	\$	14,200				\$	14,200
Recylcing - Contract	\$	255,450				\$	255,450
Golf- Rental	\$	3,757				\$	3,757
TIF	\$	624,000				\$	624,000
Other minor cost changes	\$	59,340	Ç	\$	34,908	\$	24,432
Č	\$	1,293,856		\$	356,907	\$	936,949
		·			*		*
CAPITAL OUTLAY CHANGES		27.5==		_	27.4 2==		
Vehicles & Equipment	\$	374,875		\$	374,875		
Facilities		(3,901,900)		\$	(3,901,900)		
Pathways & Parking Lots	\$	(30,000)		\$	(30,000)		
Park Improvements	\$	(460,000)		\$	(460,000)		
Pavement Management	\$	(722,400)		\$	(722,400)		
IT Equipment	\$	(64,785)	7	\$	(64,785)		

2022 BUDGET - EXPENDITURE CHANGES ONLY

						Fee
		Total	Tax Supported		Si	upported
IT/Comm-website redesign	\$	17,000	\$	17,000		
IT/Comm-agenda software	\$	6,200	\$	6,200		
Golf equipment	\$	46,000			\$	46,000
Stormwater capital	\$	12,500			\$	12,500
Sewer capital	\$	(45,000)			\$	(45,000)
Water-capital	\$	195,000			\$	195,000
License Center equipment	\$	(7,850)			\$	(7,850)
Cmty Dev equipment	\$	(6,975)			\$	(6,975)
Total Change in Capital Outlay	\$ (4,587,335)	\$	(4,781,010)	\$	193,675
DEBT SERVICE CHANGES						
Debt Service - Water	\$	270,800			\$	270,800
Debt Service -GO	\$	18,790		18790		
	\$	289,590	\$	18,790	\$	270,800
Total Expenditure Changes	\$ (4,563,307)	\$	(6,218,178)	\$	1,654,871