



City of Smithville, Missouri

Board of Aldermen - Work Session Agenda

August 17, 2021

5:30 p.m. – City Hall and Via Videoconference***

NOTICE: *Due to the Health Officer's orders for safety, public meetings and public comment during public meetings will require modification. The City of Smithville is committed to transparent public meetings and will continue this commitment during the COVID-19 crisis. Anyone who wishes to view the meeting may do so in real time as it will be streamed live on the city's FaceBook page through FaceBook Live.

For Public Comment, please email your request to the City Clerk at ldrummond@smithvillemo.org prior to the meeting to be invited via Zoom.

1. Call to Order
2. Discussion of FY21 9-Month Budget Update
3. Discussion of FY22 Operating Budget
4. Adjourn

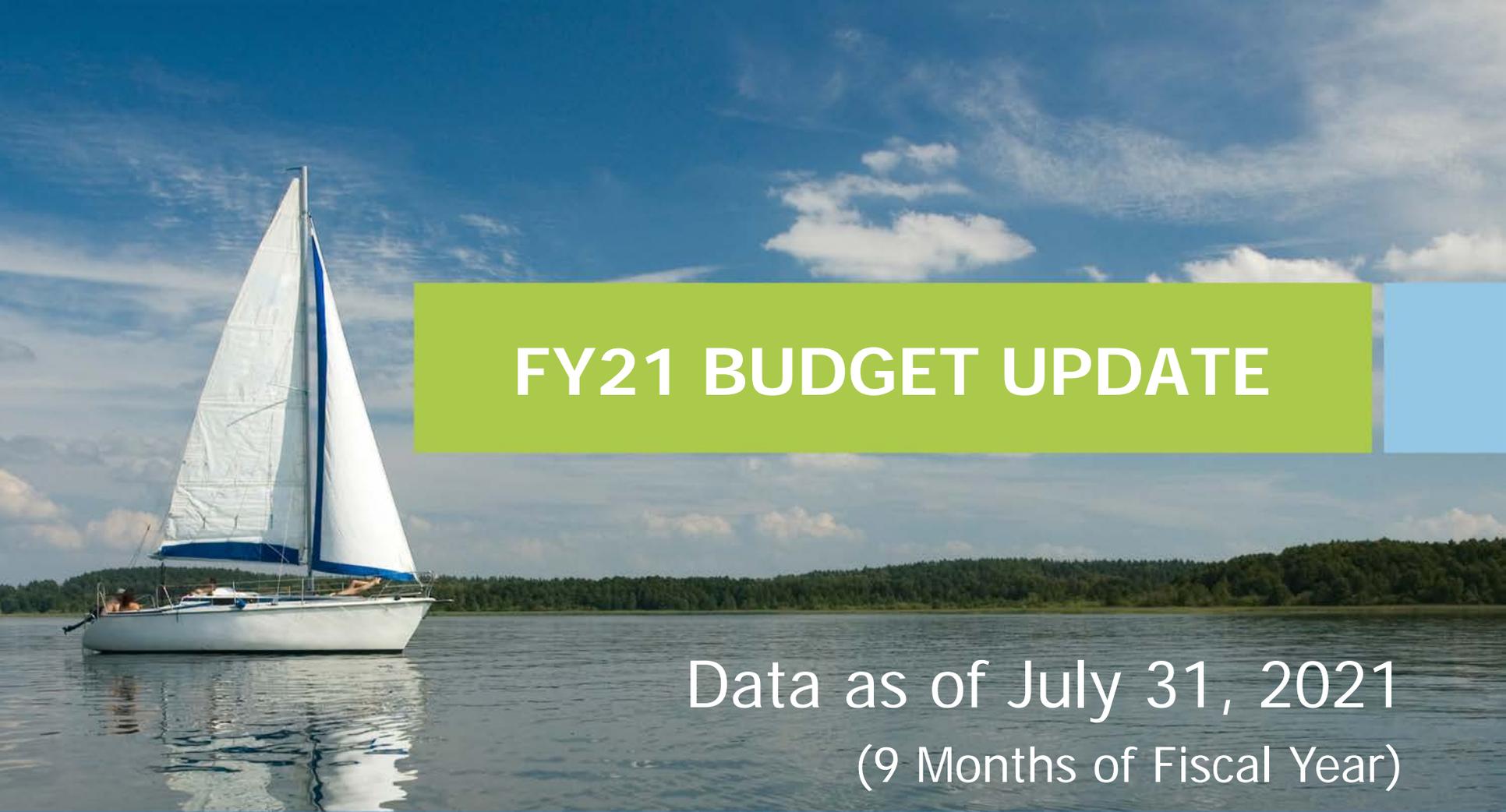
Join Zoom Meeting

<https://us02web.zoom.us/j/82581192235>

Meeting ID: 825 8119 2235

Passcode: **754856**





FY21 BUDGET UPDATE

Data as of July 31, 2021
(9 Months of Fiscal Year)



BUDGET COMMENTS

- FY21 projections are updated for Q3.
- FY21 budget figures include budget amendments approved by the Board:
 - Budget Amendment #1
 - Budget Amendment #2
 - Budget Amendment #3
 - Budget Amendment #4
 - Budget Amendment #5
 - Budget Amendment #6
 - Budget Amendment #7
- Expenditures include **19** of the **26** fiscal year payrolls. **73%** of wage related expenses have been paid through **19** payrolls.

GENERAL FUND



General Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$4,634,040	\$5,182,612	\$4,142,658	89.40%

- Higher FY21 projection primarily driven by use tax collections, building permit revenue, and CARES Transfer In of remaining funds (\$239,288)

General Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$5,965,540	\$5,727,496	\$3,846,235	64.47%

One Time Capital Improvement and Professional Services Expenses

- City Hall Renovation (**\$315,000**) – Project Complete With 1 Pay App Remaining
- Downtown Streetscape East (**\$105,000**) – In Progress
- Transportation Master Plan (**\$99,000**) – In Progress
- Streets & Parks Facility Design/Engineering (**\$250,000**) - To Begin Shortly

PROPERTY TAX REVENUE

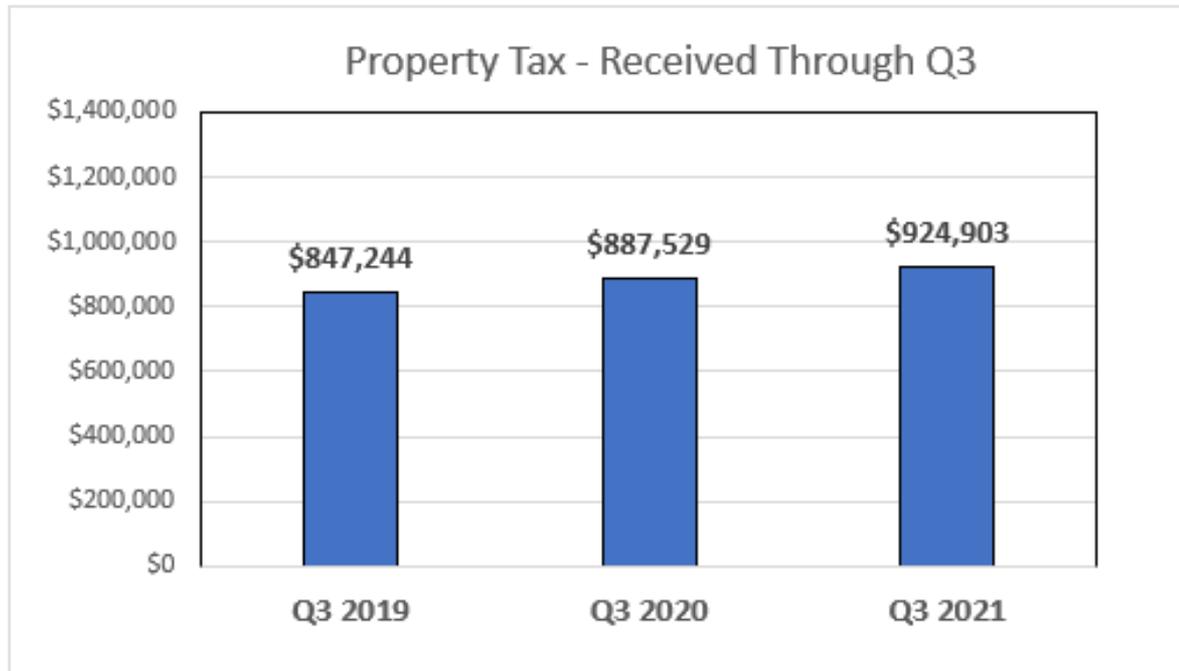


General Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Property Tax Revenues	\$886,950	\$925,841	\$924,903	104.28%

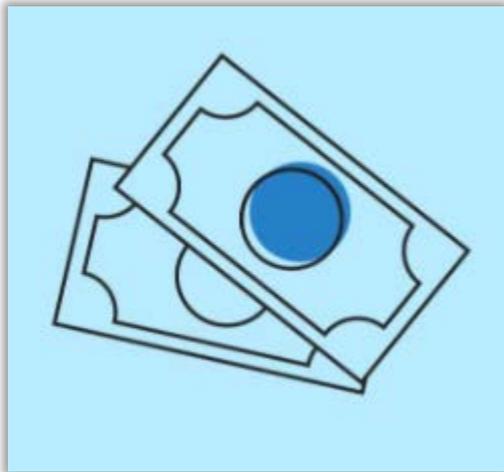
TIF property tax (PILOTS) owed for jurisdictions for the Marketplace has been paid to taxing entities. TIF property tax that is owed to the TIF from these jurisdictions has been transferred into the Special Allocation Fund.

PROPERTY TAX REVENUE

3 Year Trend History of Q3



SALES TAX REVENUE

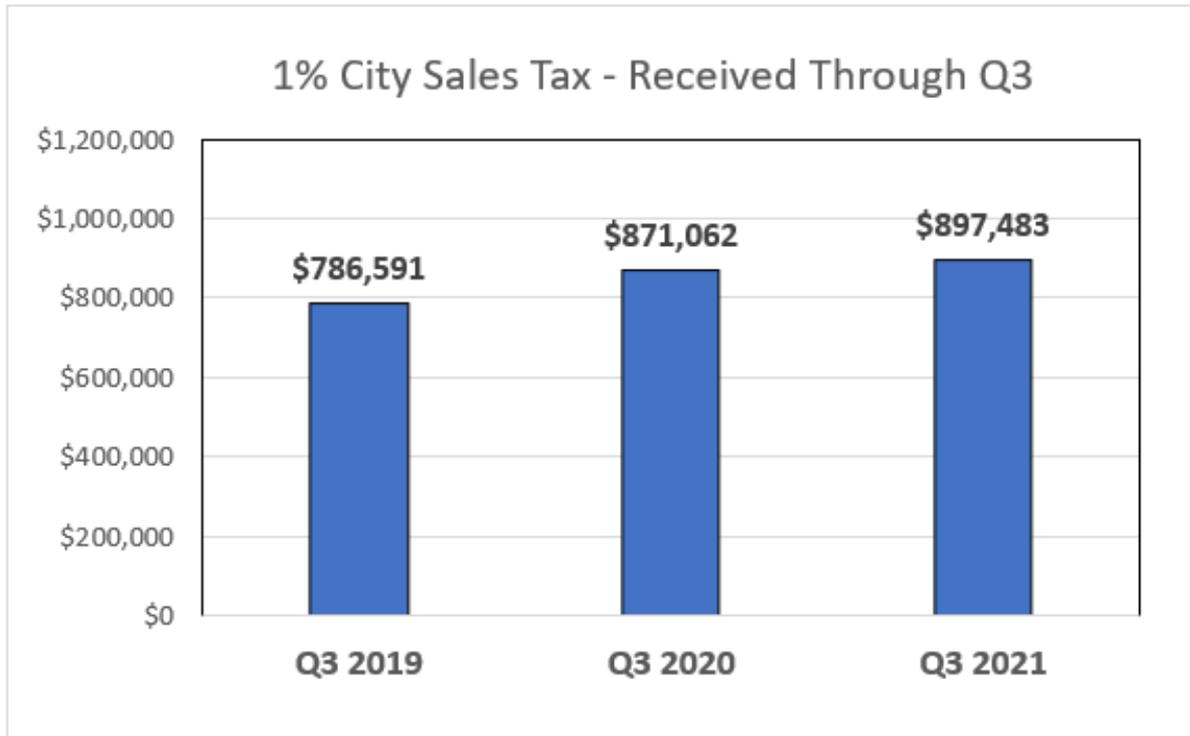


General Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Sales Tax Revenues	\$1,205,020	\$1,209,198	\$897,483	74.48%

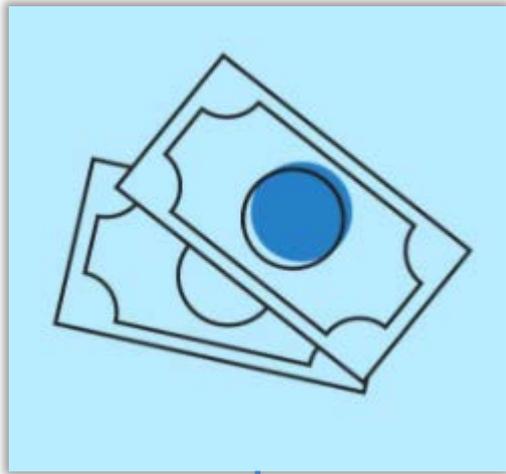
- The City, on average in the past 3 years, receives **71%** of sales tax annual revenue by the 3rd quarter of the fiscal year.

SALES TAX REVENUE

3 Year Trend History of Q3



USE TAX REVENUE

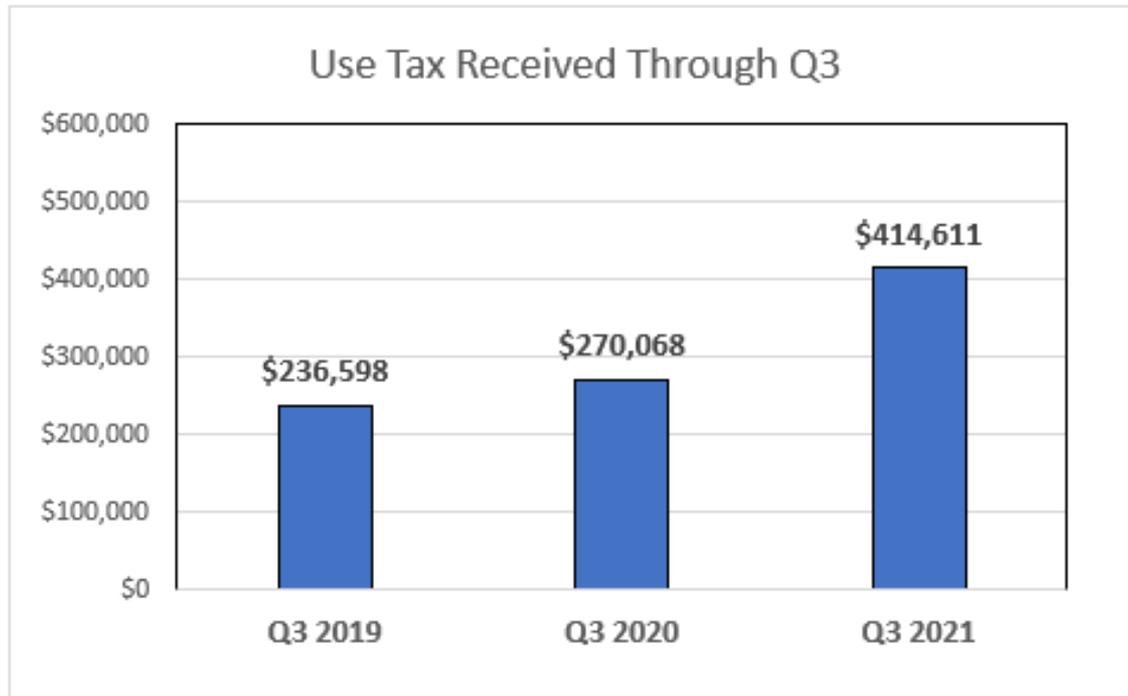


General Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Use Tax Revenues	\$414,260	\$550,250	\$414,611	100.08%

- The City, on average in the past 3 years, receives **69.5%** of use tax annual revenue by the 3rd quarter of the fiscal year.

USE TAX REVENUE

3 Year Trend History of Q3



CAPITAL PROJECTS FUND

Capital Projects Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$273,000	\$547,250	\$214,478	78.56%

- Received portion of DNR Grant for Main Street Trail - **\$208,000**. \$291,000 is expected and staff is working on reimbursement process.
- Payments in Lieu of Dedication -> **\$7,000**

Capital Projects Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$1,737,440	\$1,737,440	\$1,257,909	72.40%

- Main Street Trail – Project Completed and Final Pay App Processed
- Downtown Streetscape East: **\$523,440** Budgeted in Fund



CAPITAL IMPROVEMENT SALES TAX FUND



Capital Improvement Sales Tax	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$530,750	\$615,250	\$469,398	88.44%

- The City, in the past year, received **69%** of capital improvement sales tax annual revenue by the 3rd quarter of the fiscal year.
- Capital Improvement Sales Tax **is not subject** to TIF EATS collections.

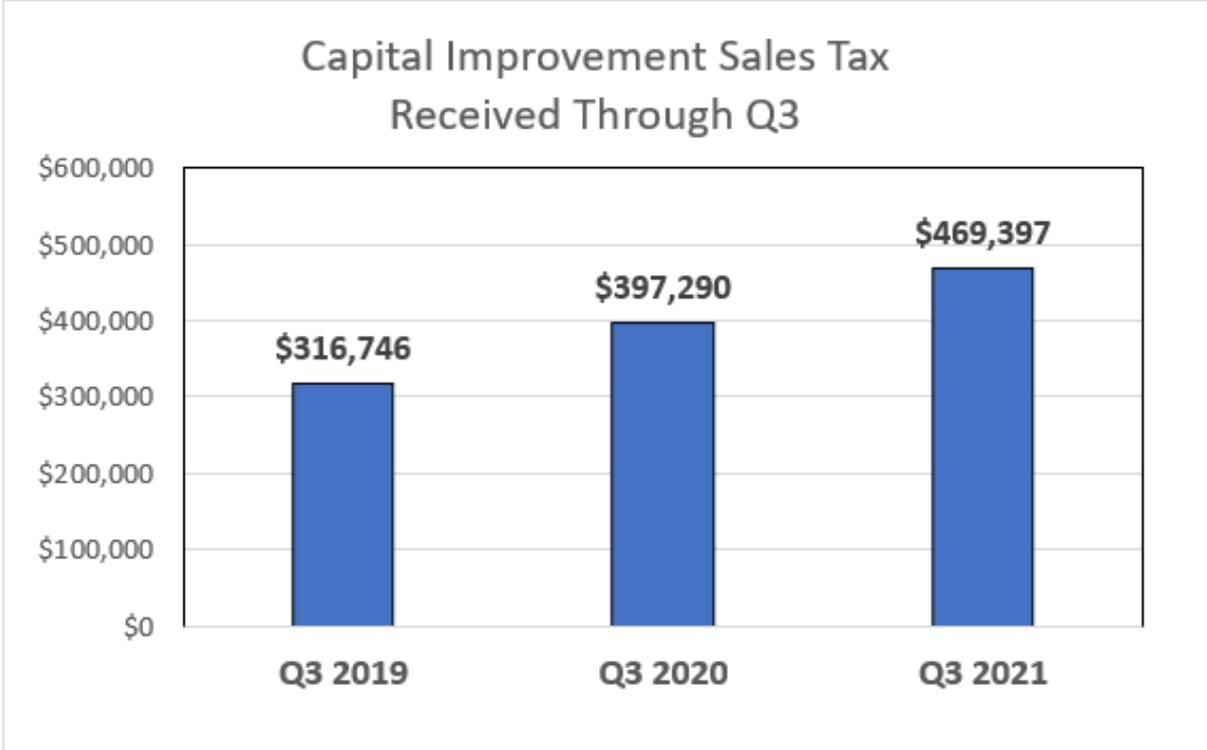
Capital Improvement Sales Tax	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$952,250	\$952,250	\$542,373	56.96%

Budget and projections figure include Budget Amendment #8 Transfer In

- Downtown Streetscape East: **\$410,000** Budgeted in Fund
- Transfer to Debt Service Fund for Payments: **\$342,190**
- Budget Amendment #8: Transfer **\$200,000** to assist with Capital Projects Fund

CAPITAL IMPROVEMENT SALES TAX REVENUE

3 Year Trend History of Q3



DEBT SERVICE FUND



Debt Service	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$342,190	\$342,190	\$342,190	100.00%

- Transfer in of **\$342,190** from the Capital Improvement Sales Tax Fund to support Debt Service payments.

Debt Service	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$329,860	\$329,860	\$231,263	70.11%

- GO Debt Payments (for Series 2018 and Series 2019) were made on **March 1, 2021** and are scheduled for payment on **September 1, 2021**.

TRANSPORTATION SALES TAX FUND



Transportation Sales Tax	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$530,750	\$558,000	\$418,689	78.89%

- The City, on average in the past 3 years, receives **70.3%** of transportation sales tax annual revenue by the 3rd quarter of the fiscal year.
- Transportation Sales Tax **is subject** to TIF EATS collections.

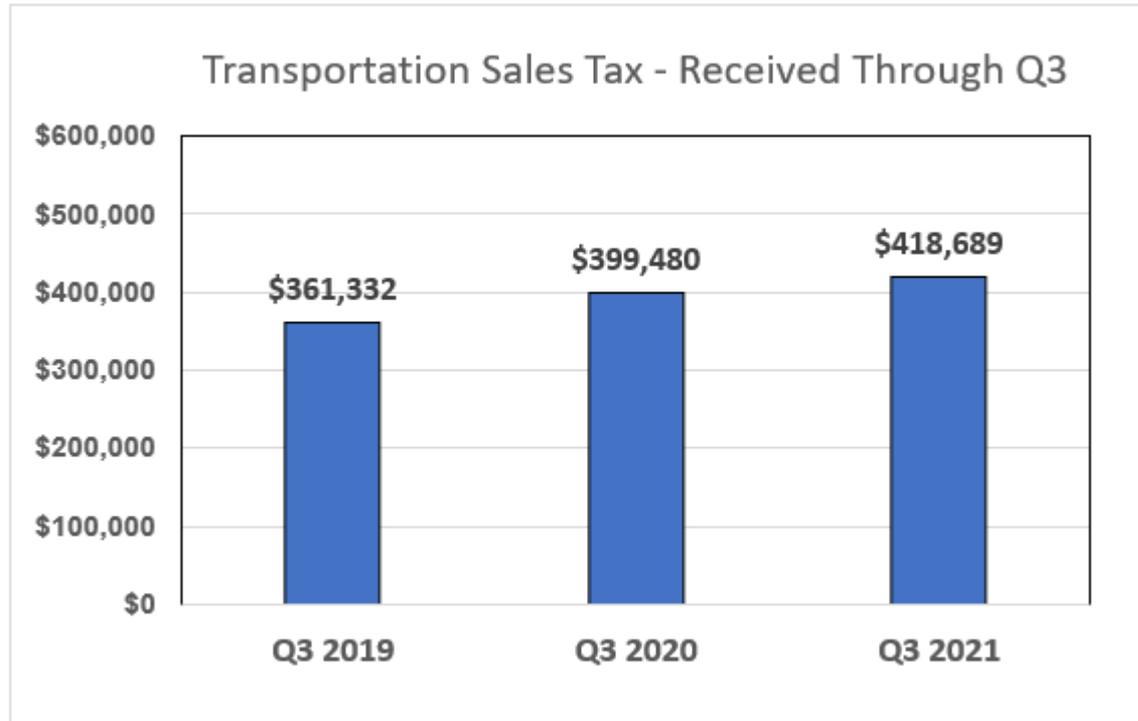
Transportation Sales Tax	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$1,105,820	\$1,092,041	\$215,964	19.53%

Budget and projections figure include Budget Amendment #8 Transfer In

- Bridgeport Roundabout Design (**\$99,000**) – In Progress
- 2021 Street Maintenance Program (Rock Creek) (**\$605,000**) – In Progress
- Downtown Streetscape East (**\$169,000**) – In Progress

TRANSPORTATION SALES TAX REVENUE

3 Year Trend History of Q3



SPECIAL ALLOCATION FUND (TIF/CID)



Special Allocation Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$520,000	\$529,045	\$358,316	68.91%

- TIF EATs (Economic Activity Taxes), PILOTs, and CID (Community Improvement District) Sales Tax (1%) have all been collected and deposited into the fund.



Special Allocation Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$520,000	\$520,000	\$0	0.00%

- Economic development legal counsel has not received updated certified costs from Developer yet (therefore, no disbursement of funds).

COMBINED WATER & WASTEWATER SYSTEM FUND

CWWS Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Received
Revenues	\$4,808,890	\$4,919,703	\$3,581,274	74.47%



- Water and Wastewater Sales: **87% of Revenue Budget**
- Penalties and Disconnects: **1% of Revenue Budget**
- Water and Sewer Impact Fees: **8% of Revenue Budget**
- Connection, Stormwater, and Interest: **4% of Revenue Budget**

CWWS Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% of Budget Expended
Expenditures	\$7,525,260	\$5,925,614	\$2,514,879	33.42%

- One Time Capital Improvement and Professional Services Expenses
 - Wastewater Master Plan - Completed
 - Main Street Waterline – Completed
 - Raw Water Pump Station, Valve Box, Zebra Mussel – To Begin Shortly
 - Slipline Sewer Program – Completed

WATER & WASTEWATER SALES REVENUE



CWWS Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% Received of Budget
Water Sales	\$2,493,650	\$2,586,756	\$1,844,962	73.99%

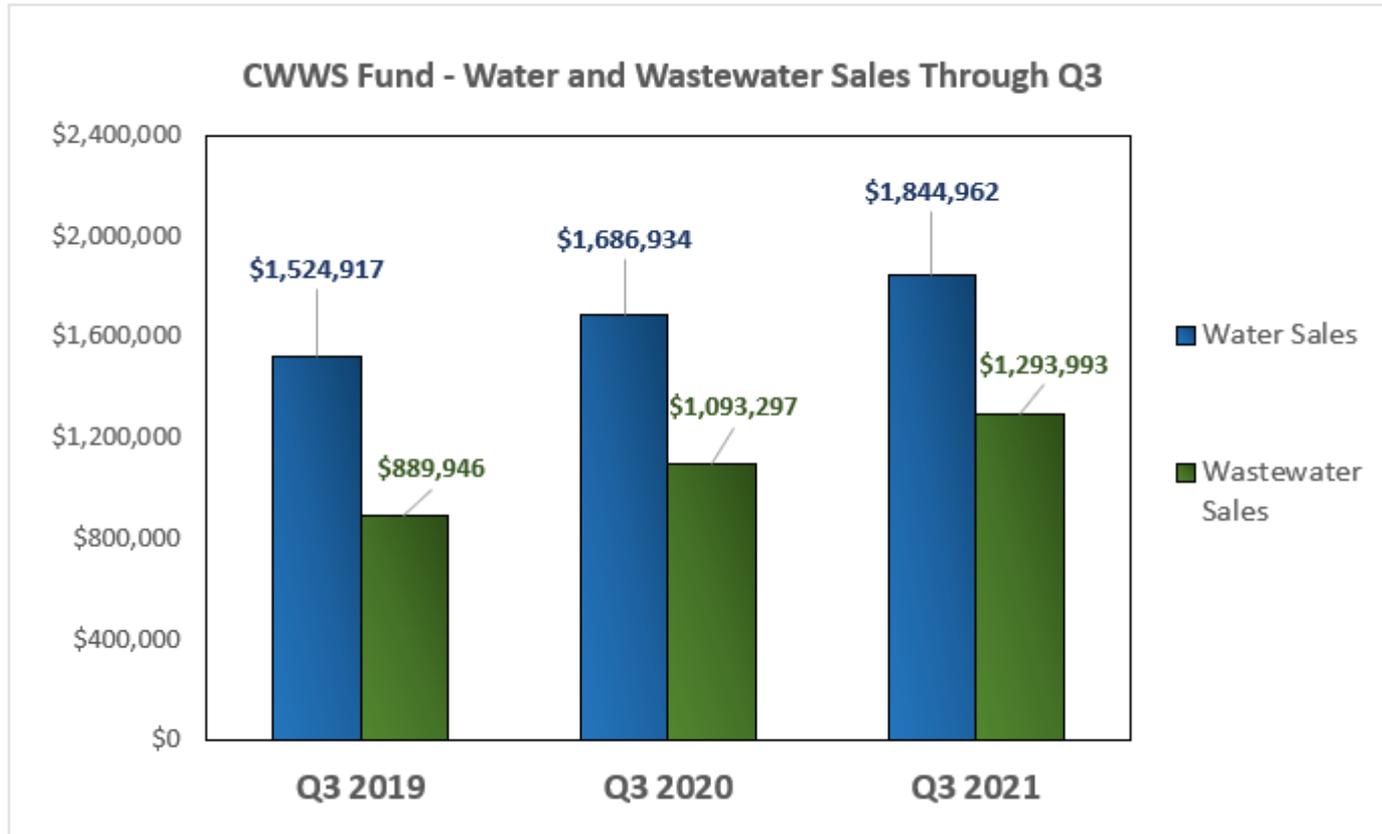
- The City, on average in the past 3 years, receives **69.3%** of water sales annual revenue by the 3rd quarter of the fiscal year.

CWWS Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% Received of Budget
Wastewater Sales	\$1,689,910	\$1,705,397	\$1,293,993	76.57%

- The City, on average in the past 3 years, receives **72.6%** of wastewater sales annual revenue by 3rd quarter of the fiscal year.

WATER & WASTEWATER SALES REVENUE

3 Year Trend History of Q3



SANITATION FUND



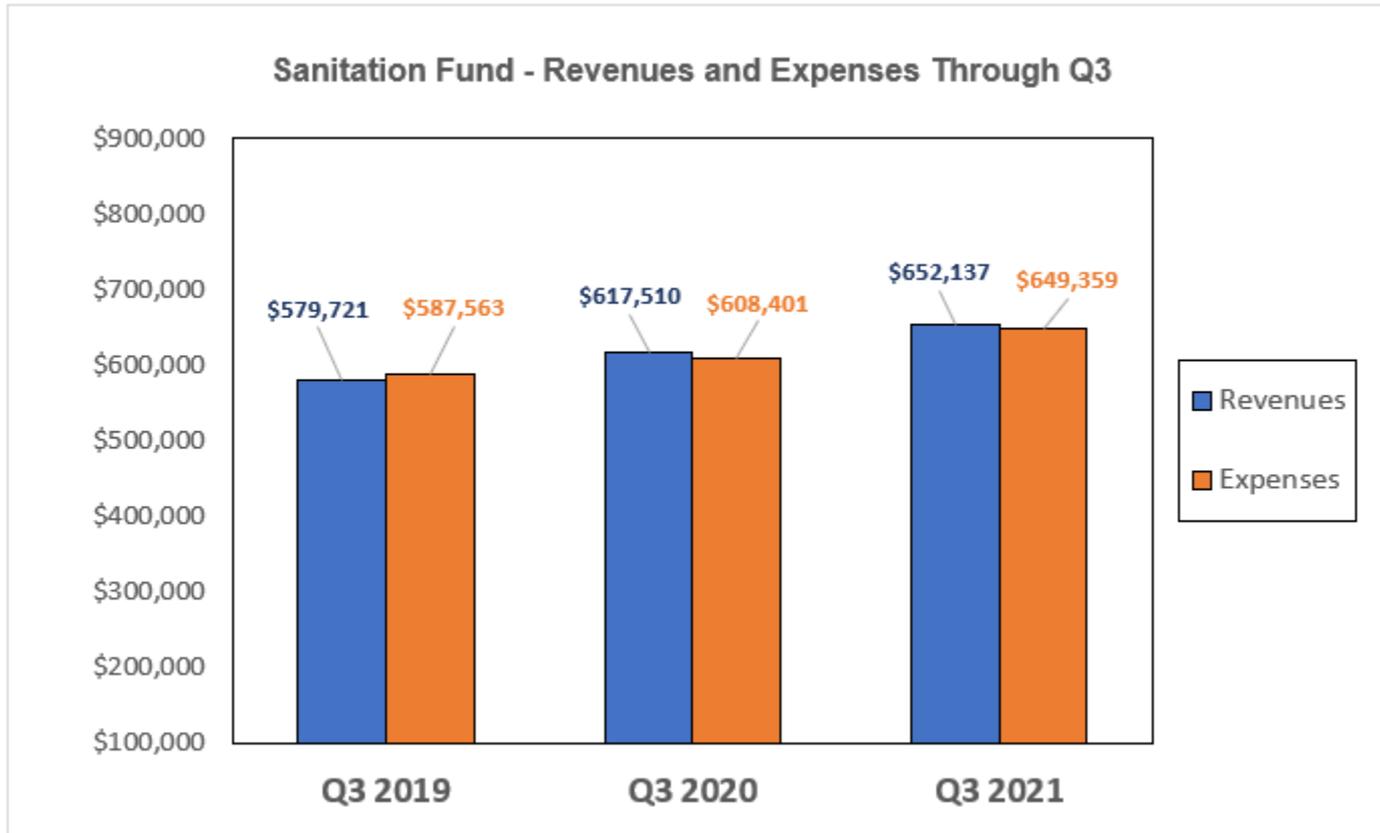
Sanitation Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% Received of Budget
Revenues	\$890,550	\$867,351	\$652,137	73.23%

- The City, on average in the past 3 years, receives **74.5%** of solid waste annual revenue by the 3rd quarter of the fiscal year.

Sanitation Fund	FY21 Budgeted	FY21 Projections	FY21 YTD	% Expended of Budget
Expenditures	\$885,710	\$864,412	\$649,359	73.32%

- The City pays GFL (Green For Life) on a monthly basis for waste collection services.
- The City also pays to participate in the Household Hazardous Waste collection program administered by MARC which is funded by the Sanitation Fund.

SANITATION FUND – 3 Year Trend History of Q3



PARK & STORMWATER SALES TAX FUND



Park & Stormwater Sales Tax	FY21 Budgeted	FY21 Projections	FY21 YTD	% Received of Budget
Revenues	\$442,290	\$565,960	\$424,470	95.97%

- Initial collections of Park & Stormwater Sales Tax occurred **November 2020**.
- Park & Stormwater Sales Tax **is not subject** to TIF EATS collections.

Park & Stormwater Sales Tax	FY21 Budgeted	FY21 Projections	FY21 YTD	% Expended of Budget
Expenditures	\$225,000	\$225,000	\$46,953	20.87%

- Park Improvements (near Splash Pad) (**\$25,000**)
- P&R Master Plan and Trails & Connectivity Plan (**\$100,000**)
- Stormwater Project(s) (**\$100,000**)

VERF (VEHICLE AND EQUIPMENT REPLACEMENT FUND)



VERF	FY21 Budgeted	FY21 Projections	FY21 YTD	% Received of Budget
Revenues	\$165,000	\$91,971	\$91,971	55.74%

- **\$40,000** in seed funds transferred from the General Fund to the VERF.
- Additional **\$125,000** budgeted for sale of turn-in vehicles.
- **11** turn-in vehicles have sold through July 2021

VERF	FY21 Budgeted	FY21 Projections	FY21 YTD	% Expended of Budget
Expenditures	\$125,000	\$65,838	\$42,092	33.67%

- Enterprise leasing expenses were first incurred in **February 2021**.

	STAFF REPORT
Date:	August 13, 2021
Prepared By:	Cynthia Wagner, City Administrator
Subject:	Fiscal Year 2022 Recommended Budget

The August 17 Work Session marks the next significant milestone in development of the FY2022 Budget. The agenda packet includes information from Finance Director Stephen Larson summarizing the information presented as well as line-item detail of the budget as recommended. Staff believes the recommended budget reflects the goals and priorities of the Governing Body.

The document as presented is a maintenance budget in that it provides the same level of service currently provided to residents and adds relatively few new expenditures or programs. Information included in the packet highlights these expenditures as well as assumptions of cost increases included in the recommended budget.

It should be noted that approximately \$250,000 in excess fund balance is required to balance revenues to expenditures. This is due, in large part, to including in the FY2022 budget items which were not completed in FY2021 (GIS and completion of the electrical upgrades at Smith's Fork Campground for example) as well as other one-time expenditures. The recommended budget also includes \$135,000 for replacement of police vehicles and \$20,000 to fund the Vehicle and Equipment Replacement Fund. This budget reflects the first time in several years that replacement of police vehicles has been funded.

The materials presented also outline items NOT included in the recommended budget at this time, including: expenses related to implementation of the Class and Compensation Study (the study is still in progress, recommendations and cost estimates are expected this fall); addition of positions in public works and parks; and implementation of a neighborhood grant program.

Earlier this week, staff received some information from Gilmore and Bell (the City's legal counsel for economic development items) that contradicts previous information relating to allocation of sales taxes collected in the Marketplace TIF. This has significant impact on the FY2021 and FY2022 revenue projections and, as a result of changes to the FY2021 allocations, has ramifications for fund balance going into FY2022. Stephen's Staff Memo further outlines this information.

Also included in the Staff Memo is information regarding the Combined Water and Wastewater Fund, particularly regarding recommended rate increases. As the Board will recall, continued increases to rates will be required over the next several years to provide funding for system maintenance and expansion needs as outlined in the Water and Wastewater Master Plan documents. The FY2022 Budget includes funding for an update to the rate study conducted in 2018 to reflect these needs and associated debt service costs to fund the projects.

The information presented represents the combined efforts of all city department directors. I wish to especially thank Stephen for his efforts in shepherding us through his first budget development process with the City of Smithville.

	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="background-color: #76923c; color: white; padding: 5px 10px; font-weight: bold;">STAFF</div> <div style="background-color: #00557c; color: white; padding: 5px 10px; font-weight: bold;">REPORT</div> </div>
Date:	August 17, 2021
Prepared By:	Stephen Larson, Finance Director
Subject:	FY22 Proposed Operating Budget
Staff Report:	Finance

FY2022 General Fund Budget Development

As the FY22 Proposed Budget is developed, the Finance department closely tracks City sales tax and City use tax. In the first half of FY21, use taxes received surged well over the amounts received in the first half of FY20. However, in the last two months, use tax receipts have leveled off and the amounts received by the City have been flat or slightly below the amounts received in FY20.

After adjusting for recent trends in City sales tax and City use tax, staff is proposing a FY2022 General Fund budget of **\$5,170,180** in expenditures and a budget of **\$4,918,620** in revenues (a difference of **\$251,560**). While the budget is not balanced, most, if not all, of the expenditure difference is a result of adding one-time budget requests to the budget. Those one-time budget requests are covered in the section “FY22 Department Requests – Currently Funded”.

Price Chopper Marketplace Sales Taxes Update

In July 2021, Finance staff reached out to Gilmore & Bell to fully understand a specific section in the TIF Executed Contract regarding the City's sales tax base for the Price Chopper grocery store. At this time, staff believed a “hold harmless” threshold was in place for the sales tax generated at the Price Chopper (up to \$289,138.50 as noted on Page 3 of the Tax Increment Financing Redevelopment Agreement) and that all sales taxes generated past the threshold of \$289,138.50 would then be subject to a 50/50 split (50% routed into the General Fund and 50% routed into the Special Allocation Fund for the TIF project).

As Finance staff reached out to confirm this information, Gilmore & Bell followed up to discuss this presumed interpretation. In doing so, Gilmore & Bell explained “Article 4.05, Section (E)” regarding Grocery Store Economic Activity Taxes. This section states, “beginning in the **5th full calendar year** after the Redevelopment Project Ordinance has been approved (October 2017), and in each calendar year thereafter while TIF is in effect under the redevelopment plan, if the sales tax revenues received by the City from

economic activity within the Redevelopment Project Area for a calendar year do not equal or exceed the City Grocery Store Sales Tax Revenues (\$289,138.50), the Developer will make a payment to the City in an amount equal to the lesser of (1) the difference between (a) the City Grocery Store Sales Tax Revenues and (b) the sales tax revenues actually received by the City from all economic activity in the Redevelopment Project Area in the applicable calendar year or (2) \$50,000.

Gilmore & Bell walked staff through the interpretation of this section. First, it is important to note that all sales taxes generated in the Marketplace Redevelopment Project Area are split into “captured” by the TIF and placed into the Special Allocation Fund created for the project to pay costs associated with the TIF and “uncaptured”, which flows back to the taxing jurisdiction. For the “uncaptured” portion, if the total City sales taxes generated by the Marketplace do not reach \$289,138.50, the developer will make a payment to the City, so the City is made whole (either \$50,000 or a lesser amount that brings the total closer to \$289,138.50). In terms of understanding when the City would be made whole, if applicable, by a \$50,000 payment, we must understand what year the first payment could occur. As illustrated in Section E, the availability for this payment begins in the fifth full calendar year after the project was approved. The year the Redevelopment Project Ordinance was approved is 2017, which indicates that the first full calendar year is 2018, the second full calendar year is 2019, the third full calendar year is 2020, the fourth full calendar year is 2021, and the fifth full calendar year is 2022. Therefore, 2022 is the first year this payment would be available if the City did not receive \$289,138.50 in “uncaptured” sales taxes from the Marketplace.

Take the following scenario: if the Marketplace generates **\$578,277** of City Sales taxes, the “uncaptured”, or City portion, would be \$289,138.50, and the “captured” portion, which belongs to special allocation fund to be available to reimburse the Developer for approved redevelopment projects costs, would be \$289,138.50. In another example, let's say the Marketplace only generates **\$525,000** of City Sales taxes. The “uncaptured” portion, or City portion, would be \$262,500 and the “captured” portion, belonging to the special allocation fund to be available to reimburse the Developer for approved redevelopment project costs, would be \$262,500. If this were to occur in the fifth full calendar year, the City would receive a payment of \$26,638.50 to be made whole (the difference between \$289,138.50 and the actual amount of \$262,500).

Based upon this finding, Finance staff have revised sales tax projections for the General Fund and Transportation Sales Tax Fund (the only funds affected by this change). Previous sales tax projections shown at the 6-month budget update indicated expected City Sales Tax (1% General Fund) of \$1,276,650. That projection has been revised down to \$1,209,198. Transportation sales tax projections at the 6-month update were \$604,335 and those projections have been revised down to \$558,000. This has also affected the proposed change in fund balance for the FY22 Budget. Staff initially planned for an

overage of \$182,000 (General Fund expenditures over General Fund revenues) but are now planning for a difference of \$251,560 (as covered on Page 1). The Transportation Sales Tax 5-year cashflow is also negatively affected and this will be covered in the presentation on the fund.

At this point forward, staff will complete journal entries to remove 50% of Price Chopper sales tax received, in addition to the 50% currently removed, each month, for Scooter's, Porter's Hardware Store, and Taco Bell. Burger King and other new Marketplace Redevelopment Project Area located businesses will also be treated in the same manner once sales tax is received by the City.

FY2022 General Fund Summary

Below is a total proposed revenue and total proposed expenditure summary for the FY22 Proposed General Fund budget. The proposed net change in fund balance is a decrease of \$251,560, as noted on the first page.

	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$3,728,491	\$3,558,070	\$3,013,186
Total Proposed Revenues	\$4,763,608	\$5,182,612	\$4,918,620
Total Proposed Expenses	\$4,934,029	\$5,727,496	\$5,170,180
Net Change in Fund Balance	(170,421)	(544,884)	(251,560)
Ending Fund Balance	\$3,558,070	\$3,013,186	\$2,761,625

Key Revenue and Expenditure Assumptions for FY2022

FY22 Budgeted Revenues

- 2% Increase in City Sales Tax (off FY21 forecasted)
- 2.5% Increase in Use Tax (off FY21 forecasted)

FY22 Budgeted Expenditures

- 3% Average Salary Merit Pool in effect for May 2022.
- 10% Increase in Healthcare Insurance expense.
- 3% Increase in Electric Utility (Evergy) expense.
- 3% Increase in Gas Utility (Spire) expense.
- Automotive Fuel expense budgeted at \$2.75 / gallon.
- Propane Costs Increase from \$1.25 / gallon to \$1.59 / gallon.
- 3% Increase from forecasted Dispatching Costs.

FY22 Departmental Requests - Currently Funded

- The FY22 Budget includes a funding plan for the replacement of 3 Police vehicles which are budgeted at \$45,000 each. Altogether, there is **\$135,000** budgeted in the Police department capital outlay budget for these vehicle replacements. This item is a significant factor for an unbalanced FY22 proposed budget.
- The 2022 – 2026 CIP continues to plan for the implementation of a vehicle replacement leasing program through Enterprise. The CIP has **\$20,000** / year allocated from the General Fund as a transfer into the VERF to build up reserve support in the VERF. The CWWS Fund also contributes \$20,000.
- The FY22 Budget includes **\$14,000** to pay for a DirectionFinder Citizen Survey administered by the ETC Institute. The survey will provide the Board with a report on citizen satisfaction in a variety of areas such as customer service and quality of life/amenities.
- As noted on Page 1, the FY22 Budget includes a **3%** increase in dispatching costs results in an annual budget of **\$72,558**, up from about \$70,500 in forecasted costs for FY2021.
- The FY22 Budget includes **\$20,000** set aside for the purchase of a wide format plotter/printer to print maps and scan large planning documents. The budget allocates \$10,000 of the cost to the General Fund (\$5,000 in Streets Dept and \$5,000 in Development Dept) and \$10,000 of the cost to the CWWS Fund. The plotter will allow the City to gain efficiencies in producing planning documents and will allow for the City to store large planning documents digitally by scanning them in.

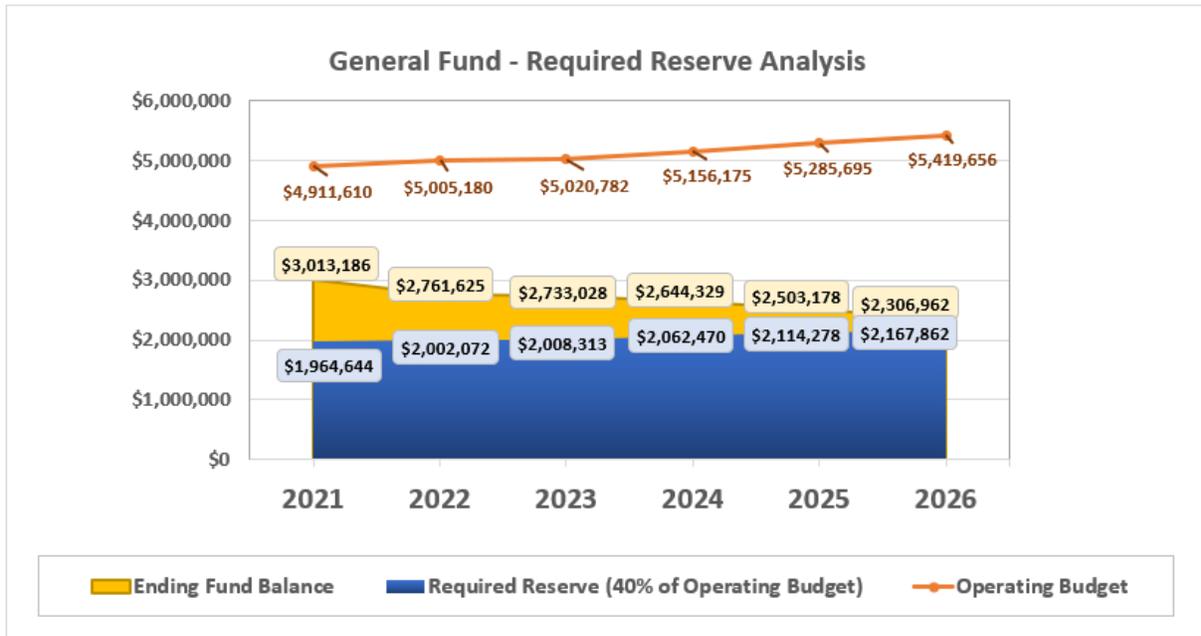
- The FY22 Budget includes **\$50,000** for GIS/Asset Management. \$100,000 was budgeted in FY21, but staff is only anticipating spending \$25,000 in FY21 (which is accounted for in the General Fund forecast).
- The FY22 Budget includes **\$20,000** for the purchase of 10 patrol rifles. The rifles provide the Police Department with a necessary resource to handle specific situations requiring longer range engagement.
- The FY22 Budget allocates **\$8,000** for contracted snow removal services. This funding will allow the City to provide snow removal services for an additional neighborhood (entirely dependent on the amount of precipitation that occurs).
- The FY22 Budget also includes **\$2,000** for additional newsletter postings and improved formatting.
- The FY22 Budget includes **\$3,300** for an ongoing/annual expense of providing an additional INCODE Development module.
- The FY22 Budget includes an additional **\$540** for the janitorial services renewal with City Wide Maintenance.

FY22 Department Requests/Items - Not Currently Funded

- Expense related to the implementation of the **Class and Compensation Study** recommendations.
- **Neighborhood Grant** for Neighborhood Beautification and Improvements
- 1 **Parks Maintenance Worker** Position (recommended from the Parks and Recreation Master Plan).
- 1 **Communications/Marketing/Event Coordinator** Position (recommended from the Parks and Recreation Master Plan).
- 1 **Street Maintenance Worker** Position
- 1 **Utility Maintenance Worker** Position (funded from CWWS Fund)

Fund Balance - Reserve Analysis

The General Fund beginning fund balance for FY21 was **\$3,558,070**. After updating the latest General Fund forecast, the anticipated ending FY21 fund balance for the General Fund is **\$3,013,186** (see gold fund balance line below for FY21).



The City’s financial policy has a required reserve of **40%** for the General Fund operating budget (as indicated by the **blue fill**). Finance staff continually monitor this reserve requirement every month with each updated fund forecast. Projected ending fund balance is indicated by the **yellow fill**. The key is to continue to monitor the projected increases in the operating budget (as contracted services, commodities, and personnel services increase) and monitor growth in revenue (sales taxes, property taxes, charges for services) and ensure the City continues to retain a 40% reserve/ending fund balance.

As stated above, staff is proposing an unbalanced budget. Theoretically, the overage in the FY22 is balanced by using unexpended fund balance from FY21. This includes \$75,000 for Smith’s Fork Campground using funds moved from the CAREs Fund in FY21 to pay for expense in FY22. In addition, \$200,000 for Asset Management was budgeted in FY2021 (\$100,000 in the General Fund and \$100,000 in the CWWS Fund). \$50,000 is budgeted for FY22.

Lastly, the Public Works Management Analyst position was added without a budget. This is a \$45,000 impact to the General Fund with the position being split (60% of personnel costs in the General Fund, 40% of personnel costs in the CWWS Fund).

(Continue Onto Next Page for CWWS Fund Summary Info)

CWWS Fund Summary

Budget development for the CWWS Fund continues to center around planned Capital Improvement Projects and infrastructure investments that are needed for the City's population growth and future development. Major infrastructure improvements have been made in the last few years and major projects are planned in the 2022-2026 CIP for the CWWS Fund. Staff is continuing to follow the recommendations from the utility rate study produced by Rafetelis Financial Consultants. In conjunction with these recommendations, staff have consulted Piper Sandler to look at the debt service associated with a 2022 COP and 2024 COP (for the plant expansion projects in the CIP) and the proposed rate recommendations continues to set the City on a sustainability path to pay for those future projects.

To support the expenses associated with these CIP projects (and eventual debt service needed to finance the projects), rate increases are required. Staff is proposing a **5%** increase to the monthly water fixed charge and a **5.58%** increase to the monthly water volume charge. Staff is also proposing a **10.03%** increase to the monthly wastewater fixed charge and a **14.38%** increase to the monthly wastewater volume charge.

Monthly Water Fixed Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$11.21	\$11.77

Proposed **5.00%** increase to the monthly water fixed charge

Monthly Water Volume Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$7.89 Per 1,000 Gallons Used	\$8.33 Per 1,000 Gallons Used

Proposed **5.58%** increase to the monthly water volume charge

Figure 1: Proposed Water Fixed Charge and Volume Increase

(Continue Onto Next Page for Further Rate Information)

Monthly Wastewater Fixed Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$14.56 / Month	\$16.02 / Month

Proposed 10.03% increase to the monthly wastewater fixed charge

Monthly Wastewater Volume Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$5.84 Per 1,000 Gallons Used / Month	\$6.68 Per 1,000 Gallons Used / Month

Proposed 14.38% increase to the monthly wastewater volume charge

Figure 2: Proposed Wastewater Fixed Charge and Volume Increase

Below are the impacts to the monthly bills for utility customers:

Monthly Water Bill for 5,000 Gallon User	
FY21 (Current)	FY22 (Proposed)
Fixed Charge: \$11.21	Fixed Charge: \$11.77
Volume Charge: \$39.45	Volume Charge: \$41.65
Total Charge: \$50.66	Total Charge: \$53.42

Proposed increase of **\$2.76** to monthly water portion of bill

Figure 3: Pricing Effect on Water Bill

Monthly Wastewater Bill for 5,000 Gallon User	
FY21 (Current)	FY22 (Proposed)
Fixed Charge: \$14.56	Fixed Charge: \$16.02
Volume Charge: \$29.20	Volume Charge: \$33.40
Total Charge: \$43.76	Total Charge: \$49.42

Proposed increase of **\$5.66** to monthly wastewater portion of bill

Figure 4: Pricing Effect on Wastewater Bill

Total Monthly Utilities Bill for 5,000 Gallon User With Monthly Trash Service	
FY21 (Current)	FY22 (Proposed)
Total Water: \$50.66	Total Charge: \$53.42
Total Sewer: \$43.76	Total Sewer: \$49.42
Total Trash: \$19.90	Total Trash: \$18.37
Grand Total: \$114.32	Grand Total: \$121.21

Proposed increase of **\$6.89** to monthly utility bill

Figure 5: Pricing Effect on Entire Bill Including Proposed Trash Charge Reduction

Staff proposes to continue recommended implementation for water charges.

Potential Rate Options

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Option #1 - Across the Board						
Water Meter Service Charge (per month)	\$ 11.18	\$ 11.74	\$ 12.33	\$ 12.95	\$ 13.59	\$ 14.27
Water Usage Rate (\$/1000 gallons)	\$ 7.02	\$ 7.38	\$ 7.74	\$ 8.13	\$ 8.54	\$ 8.97
Option #2 - Higher Volume Increase						
Water Meter Service Charge (per month)	\$ 10.92	\$ 11.19	\$ 11.47	\$ 11.76	\$ 12.05	\$ 12.35
Water Usage Rate (\$/1000 gallons)	\$ 7.07	\$ 7.47	\$ 7.89	\$ 8.33	\$ 8.80	\$ 9.29
Option #3 - Different Meter Charge, Across the Board Increase						
Water Meter Service Charge (per month)	\$ 10.65	\$ 10.68	\$ 11.21	\$ 11.77	\$ 12.36	\$ 12.98
Water Usage Rate (\$/1000 gallons)	\$ 6.99	\$ 7.42	\$ 7.74	\$ 8.13	\$ 8.54	\$ 8.97
Option #4 - Different Meter Charge, Higher Volume Increase						
Water Meter Service Charge (per month)	\$ 10.65	\$ 10.65	\$ 10.65	\$ 10.66	\$ 10.93	\$ 11.20
Water Usage Rate (\$/1000 gallons)	\$ 6.99	\$ 7.43	\$ 7.89	\$ 8.33	\$ 8.79	\$ 9.28



8

City proposes to continue recommended implementation for wastewater charges.

Potential Rate Options

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Option #1 - Across the Board						
Wastewater Service Charge (per month)	\$ 14.80	\$ 17.02	\$ 19.06	\$ 20.97	\$ 23.07	\$ 25.37
Water Usage Rate (\$/1000 gallons)	\$ 3.52	\$ 4.05	\$ 4.53	\$ 4.99	\$ 5.48	\$ 6.03
Option #2 - Higher Volume Increase						
Wastewater Service Charge (per month)	\$ 13.26	\$ 13.65	\$ 13.98	\$ 14.26	\$ 14.55	\$ 14.84
Water Usage Rate (\$/1000 gallons)	\$ 3.90	\$ 4.88	\$ 5.81	\$ 6.68	\$ 7.64	\$ 8.71
Option #3 - Different Meter Charge, Across the Board Increase						
Wastewater Service Charge (per month)	\$ 12.87	\$ 13.00	\$ 14.56	\$ 16.02	\$ 17.62	\$ 19.39
Water Usage Rate (\$/1000 gallons)	\$ 3.77	\$ 4.79	\$ 5.44	\$ 5.99	\$ 6.59	\$ 7.24
Option #4 - Different Meter Charge, Higher Volume Increase						
Wastewater Service Charge (per month)	\$ 12.87	\$ 12.87	\$ 12.87	\$ 12.92	\$ 13.18	\$ 13.44
Water Usage Rate (\$/1000 gallons)	\$ 3.77	\$ 4.85	\$ 5.84	\$ 6.68	\$ 7.64	\$ 8.71



14

General Fund Revenue Summary

Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Property Tax Revenue	Property Tax Revenue	895,583	886,950	925,841	935,099
Sales Tax (1% City Sales)	Sales and Use Taxes	1,257,949	1,205,020	1,209,198	1,233,381
Use Tax	Sales and Use Taxes	435,608	414,260	550,250	563,720
Franchise Tax - Telecom	Franchise Tax	113,552	83,340	70,000	50,000
Franchise Tax - Electricity	Franchise Tax	440,121	445,120	445,120	445,120
Franchise Tax - Cable TV	Franchise Tax	77,506	76,520	76,520	76,520
Franchise Tax - Natural Gas	Franchise Tax	79,239	76,450	76,450	76,450
Franchise Tax - Utility	Franchise Tax	-	-	-	-
Business License Revenue	Licenses, Fees, Permits	32,850	39,760	39,760	40,158
Liquor License Revenue	Licenses, Fees, Permits	10,125	10,650	10,650	10,650
Fireworks License Revenue	Licenses, Fees, Permits	7,500	9,000	9,000	9,000
Peddler License Revenue	Licenses, Fees, Permits	1,350	550	550	550
Transfers from Other Funds	Transfers In	-	-	-	-
Grant Revenue	Intergovernmental	-	-	-	-
Downtown Banner Hanging Fees	Other Revenue	-	480	-	480
Sale of Personal Property	Other Revenue	-	-	2,959	-
Miscellaneous Revenue	Other Revenue	6,077	400	11,686	400
Interest Income	Interest	116,770	45,000	45,000	46,800
Transfers In (Admin Dept)	Transfers In	-	-	239,288	3,000
Motor Vehicle Sales Tax	Sales and Use Taxes	78,710	76,870	101,865	85,250
Motor Fuel Tax	Intergovernmental	215,415	227,910	217,487	220,727
Road & Bridge Tax	Intergovernmental	57,429	57,690	63,849	63,885
Motor Vehicle Fees	Licenses, Fees, Permits	37,694	36,440	39,758	41,140
Right of Way Fees	Licenses, Fees, Permits	2,880	4,070	1,375	4,070
Sale of Personal Property	Other Revenue	-	-	12,700	-
Miscellaneous Revenue	Other Revenue	-	-	107	-
Transfers In (Streets Dept)	Transfers In	174,520	209,170	209,170	245,340
Animal Registration Revenue	Other Revenue	1,450	1,600	1,600	1,600
Grant Revenue	Intergovernmental	1,105	11,210	11,210	11,210
SRO Revenue	Intergovernmental	24,763	38,070	33,187	38,070
Outside Employment	Other Revenue	5,824	4,500	4,500	4,500
Fingerprint Fees	Licenses, Fees, Permits	405	750	750	750
Report Income	Other Revenue	2,210	2,000	2,000	2,000
Sale of Personal Property	Other Revenue	-	-	360	360
Crime Victims - City	Other Revenue	-	-	-	-
Confinement Fee	Other Revenue	-	-	-	-
Miscellaneous Revenue	Other Revenue	-	-	83	-
Miscellaneous Revenue (#2)	Other Revenue	-	-	-	-
Building Permits	Licenses, Fees, Permits	229,481	169,250	245,153	245,000
Zoning Fees	Licenses, Fees, Permits	22,904	15,000	24,121	20,000
Infrastructure Permits	Licenses, Fees, Permits	-	25,000	25,000	25,000
Miscellaneous Revenue	Other Revenue	-	-	-	-
Credit Card Fees (Finance)	Licenses, Fees, Permits	38,669	37,500	45,838	43,750
NSF (Not Sufficient Funds) Fees	Licenses, Fees, Permits	960	720	930	750
Credit Card Fees (Court)	Licenses, Fees, Permits	-	-	-	-
Court Fines	Fines and Forfeits	144,336	168,980	141,365	111,500
Miscellaneous Revenue	Other Revenue	-	-	-	-
Fireworks Display Revenue	Other Revenue	6,000	6,000	6,000	6,000
Smith's Fork Park Revenue	Charges for Services	4,755	1,620	5,327	4,000
Heritage Park Revenue	Charges for Services	400	200	200	200
Courtyard Park Revenue	Charges for Services	700	520	1,500	800
Movie Night Sponsorships	Other Revenue	400	2,400	2,400	1,270
Athletic Field Revenue	Charges for Services	6,000	4,100	6,130	5,000
Smith's Fork Campground Revenue	Charges for Services	150,904	154,070	184,431	160,000
Shelter Reservation Revenue	Charges for Services	-	-	-	-

General Fund Revenue Summary (Continued)

Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Bike Race Sponsorships	Other Revenue	100	-	5,732	3,000
Athletic Field Sponsorships	Other Revenue	-	-	-	2,000
Youth Recreation Fees	Charges for Services	35,033	40,990	43,289	43,610
Adult Recreation Fees	Charges for Services	8,952	15,800	15,800	9,400
Sale of Personal Property	Other Revenue	-	-	-	-
Miscellaneous Revenue	Other Revenue	23,027	-	4,155	-
Facility Rental Revenue	Other Revenue	1,313	5,850	2,000	2,850
Meals on Wheels	Charges for Services	7,595	13,260	6,217	13,260
Miscellaneous Revenue	Other Revenue	-	-	-	-
Animal Shelter Fees	Licenses, Fees, Permits	5,445	4,250	4,250	6,250
Animal Shelter Donations	Other Revenue	-	4,750	500	4,750
Miscellaneous Revenue	Other Revenue	-	-	-	-
Grand Total		\$4,763,608	\$4,634,040	\$5,182,612	\$4,918,620

Administration Department Summary - General Fund						
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed	
Salaries & Wages	Personnel Services	335,772	332,760	309,597	279,330	
Part-Time Wages	Personnel Services	36,146	28,500	37,006	30,000	
Overtime Wages	Personnel Services	-	-	24	-	
FICA Expense	Personnel Services	26,558	27,640	25,640	23,670	
Employee Benefits	Personnel Services	25,910	51,110	25,690	18,780	
Worker's Compensation	Personnel Services	(2,660)	640	536	550	
Retirement Expense	Personnel Services	30,555	33,240	27,646	27,230	
Unemployment Benefits	Personnel Services	-	-	-	-	
Repairs & Maintenance - Building	Commodities	2,698	3,280	5,511	3,060	
Repairs & Maintenance - Equipment	Commodities	5,885	6,620	6,620	7,560	
Repairs & Maintenance - Vehicles	Commodities	52	-	-	-	
Repairs & Maintenance - Software	Commodities	14,841	12,710	16,384	13,660	
Electricity	Commodities	2,546	1,210	1,210	2,040	
Telephone/Internet	Commodities	2,378	2,300	4,150	2,800	
Mobile Communications	Commodities	1,743	2,000	2,000	2,000	
Capital Expenditures - Equipment	Capital Outlay	(0)	-	15,489	-	
Tools & Supplies	Commodities	1,629	270	916	390	
Fuel	Commodities	1,086	-	-	-	
Professional Services	Contracted Services	118,550	117,990	117,990	25,220	
Insurance Expense	Commodities	5,692	5,750	5,750	6,110	
Training & Travel Expense	Commodities	6,168	8,540	8,540	7,560	
Office Supplies	Commodities	5,281	4,800	7,606	4,800	
Postage	Commodities	2,250	3,000	3,000	3,000	
Advertising	Commodities	-	500	559	500	
Memberships & Subscriptions	Commodities	7,132	7,210	7,420	8,280	
City Events	Commodities	-	-	-	-	
Capital Improvement Projects	Capital Outlay	100,915	441,000	441,000	-	
Miscellaneous Expense	Capital Outlay	2,115	-	1,845	-	
Interest Expense	Capital Outlay	-	-	-	-	
Grand Total		\$733,242	\$1,091,070	\$1,072,128	\$466,540	

Administration Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	452,281	473,890	426,139	379,560
Contracted Services	118,550	117,990	117,990	25,220
Commodities	59,381	58,190	69,666	61,760
Capital Outlay	103,030	441,000	458,334	-
Transfers Out	-	-	-	-
Grand Total	\$733,242	\$1,091,070	\$1,072,128	\$466,540

Streets Department Summary - General Fund						
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed	
Salaries & Wages	Personnel Services	332,127	403,320	414,939	432,180	
Part-Time Wages	Personnel Services	20,552	20,400	20,874	20,550	
Overtime Wages	Personnel Services	8,609	8,000	4,647	8,000	
FICA Expense	Personnel Services	25,819	31,470	30,588	35,250	
Employee Benefits	Personnel Services	36,385	55,080	48,252	64,910	
Worker's Compensation	Personnel Services	20,340	28,900	24,195	30,930	
Retirement Expense	Personnel Services	26,352	37,850	37,622	38,740	
Uniform Expense	Personnel Services	2,886	4,200	3,000	3,000	
Repairs & Maintenance - Building	Commodities	1,689	980	1,000	780	
Repairs & Maintenance - Equipment	Commodities	448	440	360	1,240	
Repairs & Maintenance - Vehicle	Commodities	1,827	1,500	1,500	1,500	
Repairs & Maintenance - Software	Commodities	746	108,600	33,600	61,570	
Electricity	Commodities	90,502	92,780	92,780	94,290	
Propane	Commodities	3,764	6,250	6,250	7,950	
Telephone/Internet	Commodities	6,606	6,450	6,450	6,450	
Mobile Communications	Commodities	2,731	4,420	4,420	2,930	
Capital Expenditures - Equipment	Capital Outlay	-	-	-	5,000	
Capital Expenditures - Vehicle	Capital Outlay	-	-	-	-	
Tools & Supplies	Commodities	-	100	430	1,500	
Fuel	Commodities	-	-	-	-	
Professional Services	Contracted Services	2,564	351,930	351,930	10,480	
Deductibles	Commodities	1,000	-	-	1,000	
Insurance Expense	Commodities	15,840	16,180	16,180	19,310	
Training & Travel Expense	Commodities	774	3,000	3,000	3,000	
Office Supplies	Commodities	2,494	1,500	1,500	2,500	
Memberships & Subscriptions	Commodities	339	660	921	800	
Capital Improvement Projects	Capital Outlay	421,239	-	-	-	
Miscellaneous	Capital Outlay	-	-	-	-	
Transfers Out	Transfers Out	-	40,000	40,000	20,000	
Grand Total		\$1,025,632	\$1,224,010	\$1,144,437	\$873,860	

Streets Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	473,069	589,220	584,116	633,560
Contracted Services	2,564	351,930	351,930	10,480
Commodities	128,760	242,860	168,391	204,820
Capital Outlay	421,239	-	-	5,000
Transfers Out	-	40,000	40,000	20,000
Grand Total	\$1,025,632	\$1,224,010	\$1,144,437	\$873,860

Police Department Summary - General Fund					
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Salaries & Wages	Personnel Services	1,010,456	1,070,310	986,002	1,089,870
Part-Time Wages	Personnel Services	15,832	17,090	15,253	19,300
Overtime Wages	Personnel Services	53,578	42,000	56,283	42,000
FICA Expense	Personnel Services	76,801	83,190	75,212	84,860
Employee Benefits	Personnel Services	156,204	192,510	140,104	207,570
Worker's Compensation	Personnel Services	43,521	46,280	38,746	47,180
Retirement Expense	Personnel Services	114,222	101,230	93,770	103,010
Uniform Expense	Personnel Services	10,467	16,370	16,370	23,020
Repairs & Maintenance - Building	Commodities	5,962	7,670	7,670	7,350
Repairs & Maintenance - Equipment	Commodities	30,428	14,320	14,320	6,620
Repairs & Maintenance - Vehicles	Commodities	16,764	18,970	25,306	18,970
Repairs & Maintenance - Software	Commodities	26,740	30,820	30,820	33,250
Electricity	Commodities	3,628	6,120	6,120	7,130
Telephone/Internet	Commodities	8,440	8,380	8,380	8,440
Mobile Communications	Commodities	7,717	9,030	9,030	9,390
Capital Expenditures - Equipment	Capital Outlay	23,026	105,500	116,540	48,600
Capital Expenditures - Vehicle	Capital Outlay	-	-	-	135,000
Capital Expenditures - Software	Capital Outlay	-	100,000	100,000	-
Tools & Supplies	Commodities	12,143	16,970	16,970	16,970
Fuel	Commodities	24,892	32,500	32,500	35,750
Animal Control	Commodities	259	500	500	500
Animal Shelter	Commodities	-	-	-	-
Professional Services	Contracted Services	28,629	111,460	111,460	40,240
Dispatching	Contracted Services	53,280	68,430	68,430	72,560
Confinement	Contracted Services	3,042	6,000	6,000	6,000
Insurance Deductibles	Contracted Services	3,300	1,000	1,000	1,000
Insurance Expense	Commodities	51,334	54,710	54,710	55,230
Training & Travel Expense	Commodities	10,771	12,500	19,776	27,000
Office Supplies Expense	Commodities	2,303	2,000	2,146	2,000
Postage	Commodities	864	1,000	1,000	1,000
Advertising	Commodities	-	250	250	250
Memberships & Subscriptions	Commodities	4,104	8,330	8,330	15,630
Capital Improvement Projects	Capital Outlay	-	-	-	-
Miscellaneous Expense	Capital Outlay	-	-	-	-
Grand Total		\$1,798,704	\$2,185,440	\$2,062,999	\$2,165,690

Police Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	1,481,081	1,568,980	1,421,740	1,616,810
Contracted Services	88,251	186,890	186,890	119,800
Commodities	206,346	224,070	237,828	245,480
Capital Outlay	23,026	205,500	216,540	183,600
Transfers Out	-	-	-	-
Grand Total	\$1,798,704	\$2,185,440	\$2,062,999	\$2,165,690

Development Department Summary - General Fund					
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Salaries & Wages	Personnel Services	258,647	268,000	262,512	283,500
Overtime Wages	Personnel Services	1,156	500	766	500
FICA Expense	Personnel Services	18,584	20,550	18,970	21,730
Employee Benefits	Personnel Services	31,586	30,260	25,074	29,200
Worker's Compensation	Personnel Services	11,336	9,240	7,736	9,770
Retirement Expense	Personnel Services	22,828	24,710	23,747	25,000
Uniform Expense	Personnel Services	981	1,800	1,800	1,800
Repairs & Maintenance - Building	Commodities	1,774	1,310	1,310	1,230
Repairs & Maintenance - Equipment	Commodities	847	790	989	1,240
Repairs & Maintenance - Vehicles	Commodities	349	1,390	1,390	1,390
Repairs & Maintenance - Software/Maps	Commodities	17,677	17,580	18,334	21,210
Electricity	Commodities	1,154	1,210	1,210	1,400
Telephone/Internet	Commodities	2,688	2,030	2,030	2,030
Mobile Communications	Commodities	2,902	3,520	3,520	2,200
Capital Expenditures - Equipment	Capital Outlay	953	-	1,161	6,000
Capital Expenditures - Vehicle	Capital Outlay	-	-	-	-
Capital Expenditures - Hardware	Capital Outlay	-	-	-	-
Tools & Supplies	Commodities	897	1,020	1,020	1,020
Fuel	Commodities	4,053	5,000	5,000	5,500
Professional Services	Contracted Services	49,215	25,060	30,218	30,610
Insurance Expense	Commodities	6,403	6,950	6,950	7,040
Training & Travel Expense	Commodities	1,513	2,870	2,870	3,000
Office Supplies Expense	Commodities	607	500	862	500
Postage	Commodities	1,308	1,000	1,280	1,400
Advertising	Commodities	5,136	5,000	5,000	5,300
Memberships & Subscriptions	Commodities	83	1,360	1,360	1,360
Miscellaneous Expense	Capital Outlay	115	-	-	-
Grand Total		\$442,795	\$431,650	\$425,107	\$463,930

Development Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	345,119	355,060	340,604	371,500
Contracted Services	49,215	25,060	30,218	30,610
Commodities	47,392	51,530	53,125	55,820
Capital Outlay	1,068	-	1,161	6,000
Transfers Out	-	-	-	-
Grand Total	\$442,795	\$431,650	\$425,107	\$463,930

Finance Department Summary - General Fund					
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Salaries & Wages	Personnel Services	170,902	171,100	163,732	216,630
Part-Time Wages	Personnel Services	5,000	-	213	-
Overtime Wages	Personnel Services	579	500	1,074	500
FICA Expense	Personnel Services	12,720	13,130	11,363	16,620
Employee Benefits	Personnel Services	19,267	22,150	14,822	30,380
Worker's Compensation	Personnel Services	299	300	251	380
Retirement Expense	Personnel Services	14,890	15,790	7,306	19,110
Repairs & Maintenance - Building	Commodities	808	950	950	820
Repairs & Maintenance - Equipment	Commodities	981	620	620	620
Repairs & Maintenance - Software	Commodities	12,654	13,870	13,870	14,780
Electricity	Commodities	495	880	880	1,020
Telephone/Internet	Commodities	1,493	1,480	1,480	1,480
Mobile Communications	Commodities	769	520	520	490
Capital Expenditures - Equipment	Capital Outlay	-	-	2,000	-
Tools & Supplies	Commodities	1,019	1,160	1,160	1,160
Professional Services	Contracted Services	21,749	33,740	33,740	38,010
Insurance Expense	Commodities	2,491	3,130	3,130	3,200
Training & Travel Expense	Commodities	348	1,200	1,200	1,200
Office Supplies	Commodities	403	500	500	500
Advertising	Commodities	109	60	200	260
Bank Charges	Commodities	35,630	34,510	34,510	40,880
Memberships & Subscriptions	Commodities	299	270	515	520
Grand Total		\$302,904	\$315,860	\$294,035	\$388,560

Finance Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	223,656	222,970	198,760	283,620
Contracted Services	21,749	33,740	33,740	38,010
Commodities	57,499	59,150	59,535	66,930
Capital Outlay	-	-	2,000	-
Transfers Out	-	-	-	-
Grand Total	\$302,904	\$315,860	\$294,035	\$388,560

Parks & Recreation Department Summary - General Fund

Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Salaries & Wages	Personnel Services	238,484	253,140	265,192	262,280
Part-Time Wages	Personnel Services	4,950	22,170	2,499	21,840
Part-Time Recreation Wages	Personnel Services	6,824	9,580	3,862	9,430
Overtime Wages	Personnel Services	3,269	2,000	1,837	2,000
FICA Expense	Personnel Services	18,868	21,950	20,297	22,610
Employee Benefits	Personnel Services	23,460	31,780	28,375	32,270
Worker's Compensation	Personnel Services	11,040	10,770	9,017	11,100
Retirement Expense	Personnel Services	18,383	23,480	23,738	23,260
Uniform Expense	Personnel Services	2,122	3,250	3,250	3,250
Repairs & Maintenance - Building	Commodities	126	1,000	1,000	1,000
Repairs & Maintenance - Equipment	Commodities	7,300	8,500	9,692	8,500
Repairs & Maintenance - Vehicle	Commodities	1,356	750	750	750
Repairs & Maintenance - Infrastructure	Commodities	20,077	18,000	18,000	18,000
Repairs & Maintenance - Parks	Commodities	10,766	-	8,658	-
Repairs & Maintenance - Software	Commodities	1,849	8,810	8,810	6,540
Repairs & Maintenance - Smith's Fork	Commodities	14,776	45,000	46,843	82,500
Electricity	Commodities	24,592	19,080	19,080	25,500
Propane	Commodities	3,825	5,630	5,630	7,160
Telephone/Internet	Commodities	7,426	7,660	7,660	8,050
Mobile Communications	Commodities	3,369	3,080	3,080	3,120
Capital Expenditures - Equipment	Capital Outlay	741	-	-	-
Capital Expenditures - Vehicle	Capital Outlay	-	-	-	-
Capital Expenditures - Hardware	Capital Outlay	-	-	-	-
Capital Expenditures - Building	Capital Outlay	-	-	-	-
Tools & Supplies	Commodities	6,824	5,000	5,000	5,000
Fuel	Commodities	5,349	7,500	7,500	8,250
Recreation	Commodities	-	-	-	-
Youth Rec League Uniforms	Commodities	4,376	10,900	10,900	16,880
Youth Rec League Umpires	Commodities	6,732	9,140	9,140	11,420
Adult Rec League Uniforms	Commodities	-	-	-	-
Audlt Rec League Officials	Commodities	255	1,000	1,000	1,000
Rec League Background Checks	Commodities	200	720	720	720
Rec League Supplies/Awards	Commodities	7,338	25,320	25,320	27,010
Rec League Advertising	Commodities	553	1,000	1,000	1,000
Mayor's Bike Race	Commodities	5,109	-	14,075	5,000
Professional Services	Contracted Services	3,037	2,990	4,196	3,730
Lease Expense	Contracted Services	35,103	36,860	36,860	38,710
Camp Host Services	Contracted Services	19,300	17,500	17,500	17,500
Fireworks Display	Contracted Services	12,000	12,000	12,000	12,000
Movie Nights	Commodities	422	2,400	2,400	2,400
Insurance Expense	Commodities	13,389	12,960	14,747	15,240
Training & Travel Expense	Commodities	3,210	4,320	4,320	6,640
Office Supplies	Commodities	276	500	500	500
Postage	Commodities	-	-	-	-
Advertising	Commodities	734	500	500	500
Bank Charges	Commodities	-	-	-	-
Memberships	Commodities	155	640	645	670
Capital Improvement Projects	Capital Outlay	-	-	-	-
Miscellaneous Expense	Capital Outlay	-	-	4	-
Grand Total		\$547,966	\$646,880	\$655,598	\$723,330

Parks and Recreation Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	327,400	378,120	358,067	388,040
Contracted Services	69,440	69,350	70,556	71,940
Commodities	150,384	199,410	226,970	263,350
Capital Outlay	741	-	4	-
Transfers Out	-	-	-	-
Grand Total	\$547,966	\$646,880	\$655,598	\$723,330

Senior Center Department Summary - General Fund					
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Repairs & Maintenance - Building	Commodities	2,592	3,070	3,070	2,890
Electricity	Commodities	1,146	1,500	1,500	1,500
Natural Gas	Commodities	797	900	900	1,440
Telephone/Internet	Commodities	2,845	-	2,166	2,400
Tools & Supplies	Commodities	91	500	500	500
Professional Services	Contracted Services	6,026	12,870	12,870	13,270
Insurance	Commodities	2,798	2,780	2,780	3,120
Capital Improvement Projects	Commodities	-	-	-	-
Grand Total		\$16,295	\$21,620	\$23,786	\$25,120

Senior Center Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	-	-	-	-
Contracted Services	6,026	12,870	12,870	13,270
Commodities	10,270	8,750	10,916	11,850
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Grand Total	\$16,295	\$21,620	\$23,786	\$25,120

Elected Officials Department Summary - General Fund					
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Part-Time Wages	Personnel Services	14,550	14,850	14,850	15,150
FICA Expense	Personnel Services	1,113	1,140	1,140	1,160
Worker's Compensation	Personnel Services	26	30	30	30
Unemployment Benefits	Personnel Services	-	-	-	-
Repairs & Maintenance - Building	Commodities	1,887	1,080	1,080	960
Repairs & Maintenance - Software	Commodities	942	1,130	1,130	1,130
Electricity	Commodities	1,154	990	990	1,150
Telephone/Internet	Commodities	1,979	960	1,356	960
Mobile Communications	Commodities	1,470	490	490	-
Tools & Supplies	Commodities	228	220	220	220
Community Relations Allowance	Commodities	-	-	-	-
Professional Services	Contracted Services	1,865	6,700	6,700	20,710
Insurance	Commodities	1,768	2,080	2,080	2,090
Training & Travel Expense	Commodities	971	2,630	2,630	2,880
Office Supplies	Commodities	511	1,000	1,000	1,000
Advertising	Commodities	3,000	4,000	4,000	4,000
Memberships & Subscriptions	Commodities	1,260	2,710	2,710	2,710
Grand Total		\$32,723	\$40,010	\$40,406	\$54,150

Elected Officials Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	15,689	16,020	16,020	16,340
Contracted Services	1,865	6,700	6,700	20,710
Commodities	15,170	17,290	17,686	17,100
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Grand Total	\$32,723	\$40,010	\$40,406	\$54,150

Animal Shelter Department Summary - General Fund					
Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Salaries and Wages	Personnel Services	-	-	-	-
Overtime Wages	Personnel Services	-	-	-	-
FICA Expense	Personnel Services	-	-	-	-
Employee Benefits	Personnel Services	-	-	-	-
Retirement Expense	Personnel Services	-	-	-	-
Repairs & Maintenance - Building	Commodities	14	500	500	500
Tools & Supplies	Commodities	2,379	1,500	1,500	1,500
Professional Services	Contracted Services	6,421	6,000	6,000	6,000
Training & Travel Expense	Commodities	500	1,000	1,000	1,000
Grand Total		\$9,313	\$9,000	\$9,000	\$9,000

Animal Shelter Department Category Subtotals				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	-	-	-	-
Contracted Services	6,421	6,000	6,000	6,000
Commodities	2,892	3,000	3,000	3,000
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Grand Total	\$9,313	\$9,000	\$9,000	\$9,000

CWWS Fund Revenue Summary (No Water or Wastewater Impact Cash)

Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Water Sales	Charges for Services	2,424,799	2,493,650	2,586,756	2,716,094
Water Penalties	Charges for Services	19,321	24,930	25,254	27,620
Disconnect Fees	Charges for Services	16,313	19,200	24,976	21,000
Wastewater Sales	Charges for Services	1,504,701	1,689,910	1,705,397	1,790,666
Wastewater Penalties	Charges for Services	13,898	16,890	28,147	17,700
Contract Revenue	Charges for Services	7,892	-	1,001	-
Bad Debt Recoup	Charges for Services	1,887	2,000	2,000	2,000
Connection Revenue	Charges for Services	52,640	75,000	55,296	75,000
Storm Water Revenue	Charges for Services	65,639	63,600	65,124	63,600
Credit Card Fees	Charges for Services	-	-	-	-
Data Log Requests	Charges for Services	-	-	-	-
Capital Contributions	Charges for Services	-	-	-	-
Sale of Property Revenue	Charges for Services	-	-	-	-
Miscellaneous Revenue	Charges for Services	42	-	15,899	-
Lease Revenue	Other Revenue	38,686	39,700	46,898	25,720
Interest Income	Interest	10,120	5,000	5,000	5,000
Proceeds from Debt Issued	-	-	-	-	-
Grand Total		\$4,155,938	\$4,429,880	\$4,561,749	\$4,744,400

Utilities Department - CWWS Fund (No Impact Water/Wastewater Projects Included)

Line Item Name	Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Salaries & Wages	Personnel Services	736,654	740,470	776,742	771,280
Overtime Wages	Personnel Services	17,236	18,000	18,000	18,000
FICA Expense	Personnel Services	55,907	58,030	58,375	60,380
Employee Benefits	Personnel Services	71,262	86,680	70,595	87,720
Worker's Compensation	Personnel Services	28,622	32,490	32,490	33,810
Retirement Expense	Personnel Services	65,602	69,780	67,194	69,460
Uniform Expense	Personnel Services	5,921	8,400	8,400	8,400
Repairs & Maint - Equip	Commodities	3,143	4,490	4,490	6,990
Repairs & Maint - Vehicles	Commodities	5,414	7,500	7,500	3,000
Repairs & Maint - Water Lines	Commodities	58,487	44,740	49,279	104,740
Repairs & Maint - Sewer Lines	Commodities	70,870	85,000	85,000	150,000
Repairs & Maint - Water Plant	Commodities	46,986	67,500	67,500	245,000
Repairs & Maint - WW Plant	Commodities	20,149	55,000	55,000	420,000
Repairs & Maint - Software	Commodities	11,767	17,870	17,870	18,830
Repairs & Maint - Water Towers	Commodities	70,635	112,150	112,150	123,350
Electricity	Commodities	344,092	292,910	292,910	299,650
Propane	Commodities	5,240	12,500	12,500	15,900
Telephone/Internet	Commodities	15,538	12,680	12,680	15,520
Mobile Communications	Commodities	7,002	9,880	9,880	9,630
Capital Expend - Equipment	Capital Outlay	-	-	-	24,000
Capital Expend - Vehicle	Capital Outlay	-	-	-	-
Capital Expend - Software	Capital Outlay	-	100,000	25,000	50,000
Capital Expend - Hardware	Capital Outlay	-	-	-	-
Capital Expend - Towers	Capital Outlay	-	-	-	-
Capital Expend - Building	Capital Outlay	48,932	-	-	20,000
Capital Expend - Water Plant	Capital Outlay	-	-	-	-
Capital Expend - Wastewater Plant	Capital Outlay	-	-	-	-
Capital Expend - Lines	Capital Outlay	-	-	-	-
Tools & Supplies	Commodities	19,014	25,000	25,000	25,000
Supplies - Connections	Commodities	56,939	75,000	75,000	75,000
Supplies - Lab	Commodities	23,499	20,000	20,000	27,500
Supplies - Chemicals	Commodities	135,805	120,000	120,000	130,000
Supplies - Wastewater Chemicals	Commodities	13,134	13,500	13,500	13,500
Fuel	Commodities	8,417	17,500	17,500	24,500
Professional Services	Contracted Services	622,255	377,740	377,740	738,390
Lease Expense	Contracted Services	395,927	344,380	344,380	363,940
Wastewater Treatment Service	Contracted Services	98,727	129,240	129,240	128,620
Insurance Expense	Commodities	61,135	61,220	69,638	71,750
Training & Travel Expense	Commodities	2,140	3,000	3,095	5,000
Office Supplies	Commodities	3,567	4,500	4,500	4,500
Postage	Commodities	1,602	1,500	1,500	1,500
Advertising	Commodities	-	-	146	-
Bank Charges	Commodities	5,565	2,000	2,000	2,000
Memberships & Subscriptions	Commodities	45	380	380	380
Interest Expense	Commodities	245,433	299,050	299,050	284,350
Capital Improvement Projects	Capital Outlay	978,340	2,986,000	1,306,000	340,000
Amortization Expense	Capital Outlay	-	-	-	-
Depreciation Expense	Capital Outlay	-	-	-	-
Miscellaneous Expense	Capital Outlay	-	-	-	-
Transfers Out	Transfers Out	174,520	209,180	209,180	245,340
Grand Total		\$4,535,523	\$6,525,260	\$4,801,403	\$5,036,930

Utilities Department Category Subtotals (No Water or Wastewater Impact Projects)				
Category	FY20 Actual	FY21 Budget	FY21 Projected	FY22 Proposed
Personnel Services	981,203	1,013,850	1,031,795	1,049,050
Contracted Services	1,116,908	851,360	851,360	1,230,950
Commodities	1,235,620	1,364,870	1,378,067	2,077,590
Capital Outlay	1,027,272	3,086,000	1,331,000	434,000
Transfers Out	174,520	209,180	209,180	245,340
Grand Total	\$4,535,523	\$6,525,260	\$4,801,403	\$5,036,930



Proposed FY22 Operating Budget





General Fund

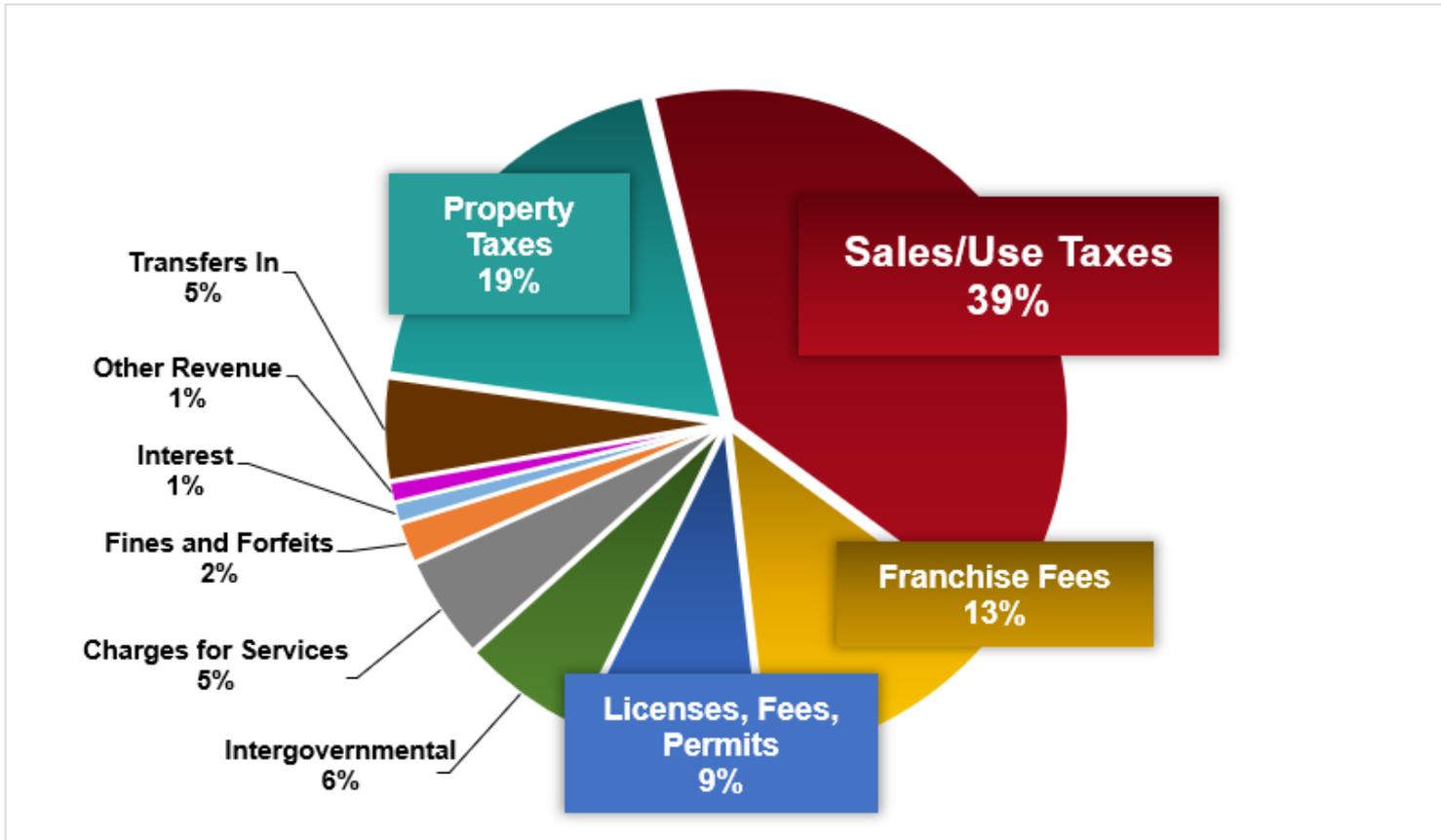
8/17/2021

FY22 PROPOSED GENERAL FUND REVENUE SUMMARY

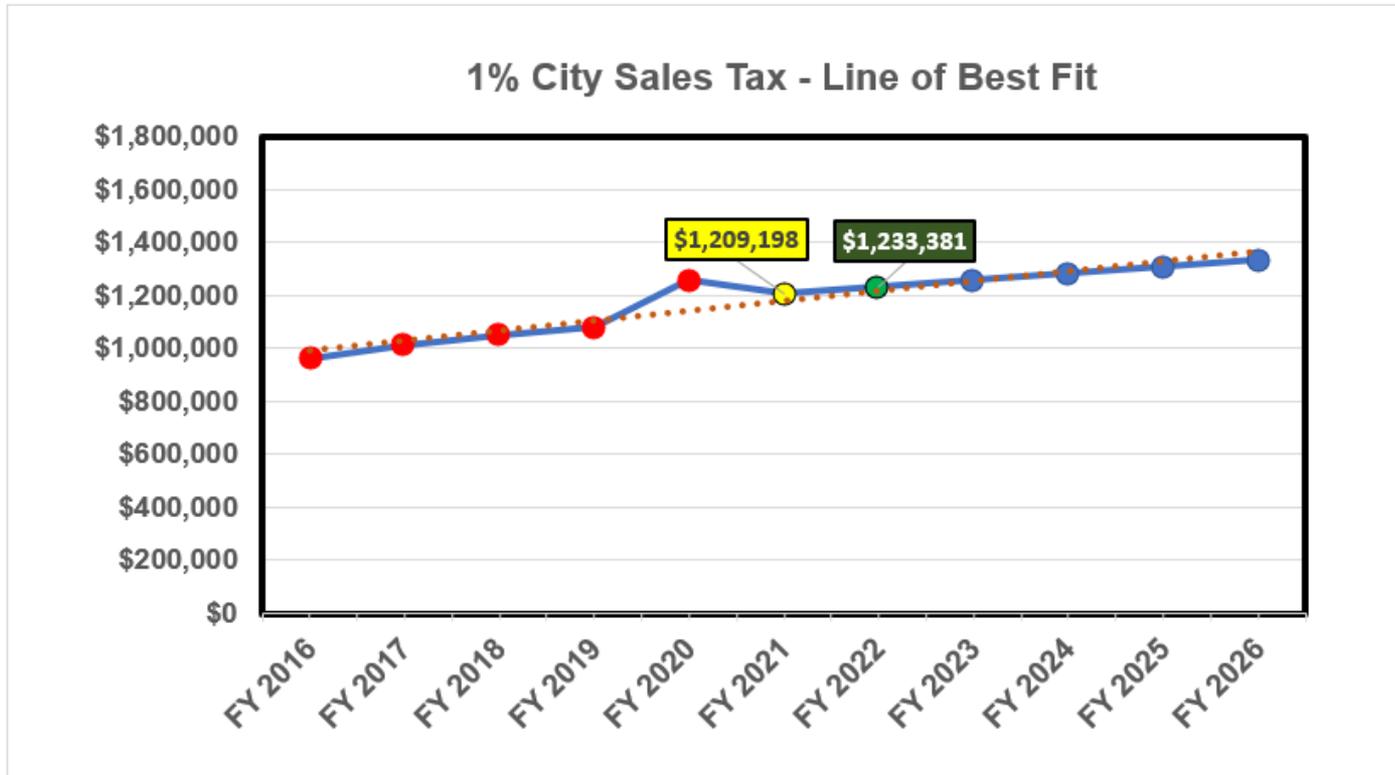
General Fund Revenues	Actual FY20	FY21 Budget	Projected FY21	FY22 Proposed Budget
Property Taxes	895,583	886,950	925,841	935,099
Sales and Use Taxes	1,772,267	1,696,150	1,861,313	1,882,351
Franchise Taxes	710,418	681,430	668,090	648,090
Licenses, Fees, and Permits	390,263	352,940	447,135	447,068
Intergovernmental Revenues	298,712	334,880	325,734	333,892
Charges for Services	214,339	230,560	262,894	236,270
Fines and Forfeits	144,336	168,980	141,365	111,500
Interest	116,770	45,000	45,000	46,800
Other Revenue	46,400	27,980	56,782	29,210
Transfers In	174,520	209,170	448,458	248,340
Total Revenues	4,763,608	4,634,040	5,182,612	4,918,620

“Sales and Use Taxes” Category also includes Motor Vehicle Sales Taxes

FY22 PROPOSED GENERAL FUND REVENUES BY TYPE

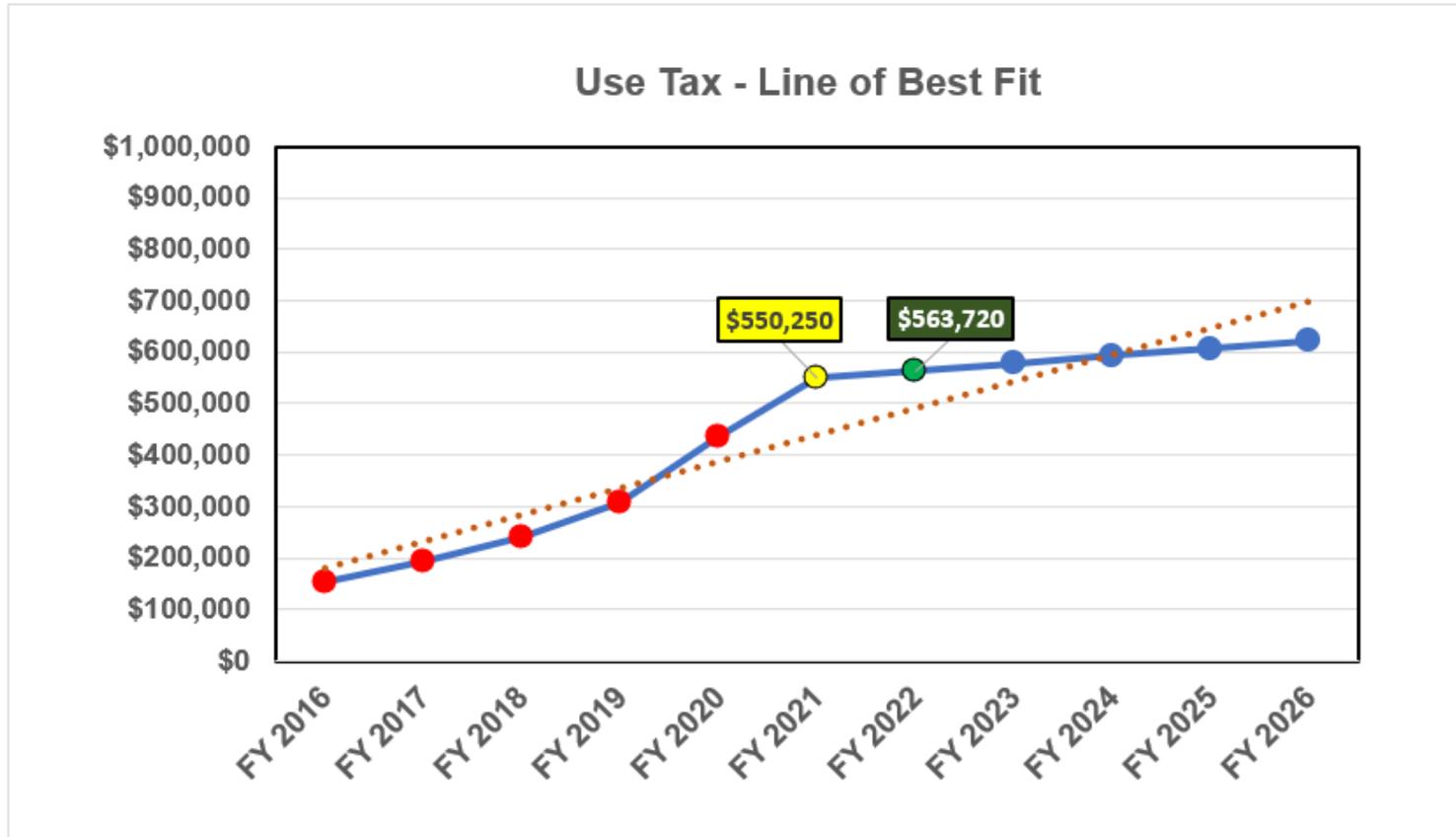


FY22 PROPOSED GENERAL FUND CITY SALES TAX



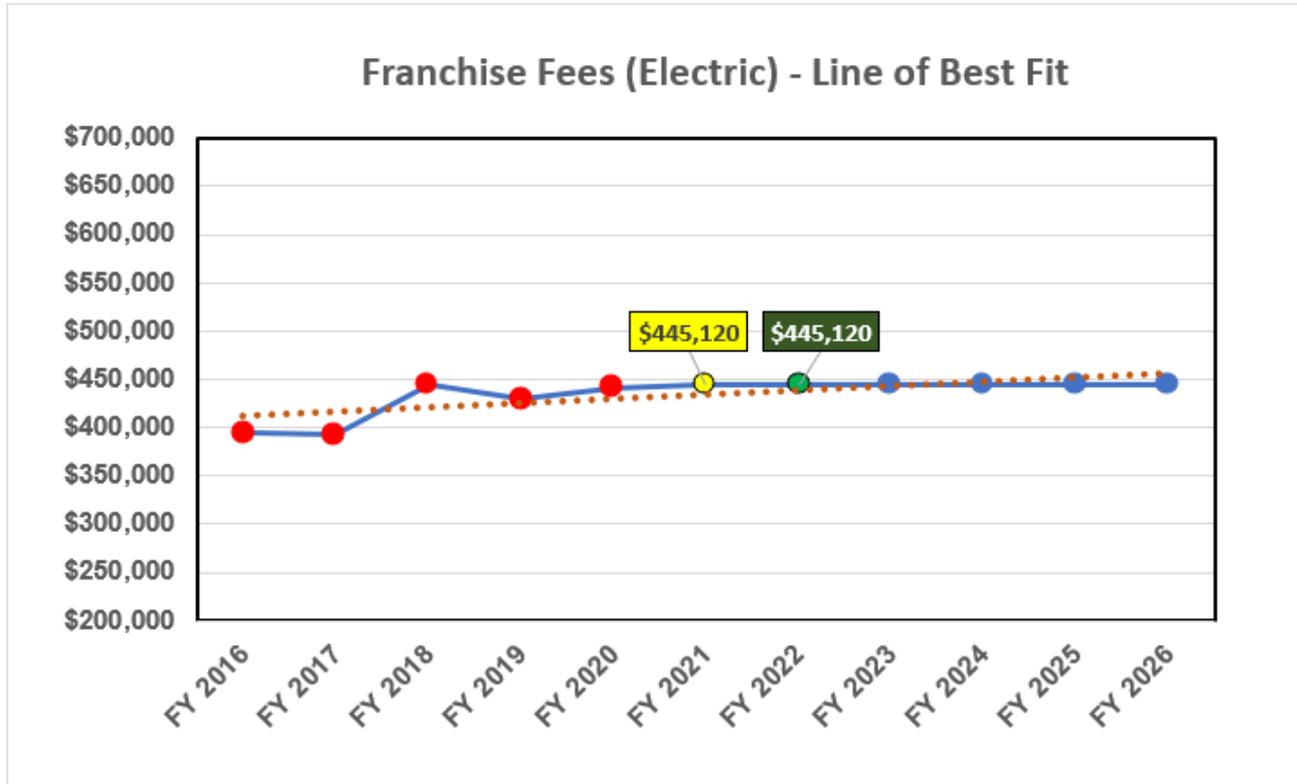
Red	Actuals
Yellow	FY21 Projected
Green	FY22 Proposed
Blue	Projected Out Years

FY22 PROPOSED GENERAL FUND USE TAX



Red	Actuals
Yellow	FY21 Projected
Green	FY22 Proposed
Blue	Projected Out Years

FY22 PROPOSED GENERAL FUND FRANCHISE FEES - ELECTRIC



Red	Actuals
Yellow	FY21 Projected
Green	FY22 Proposed
Blue	Projected Out Years

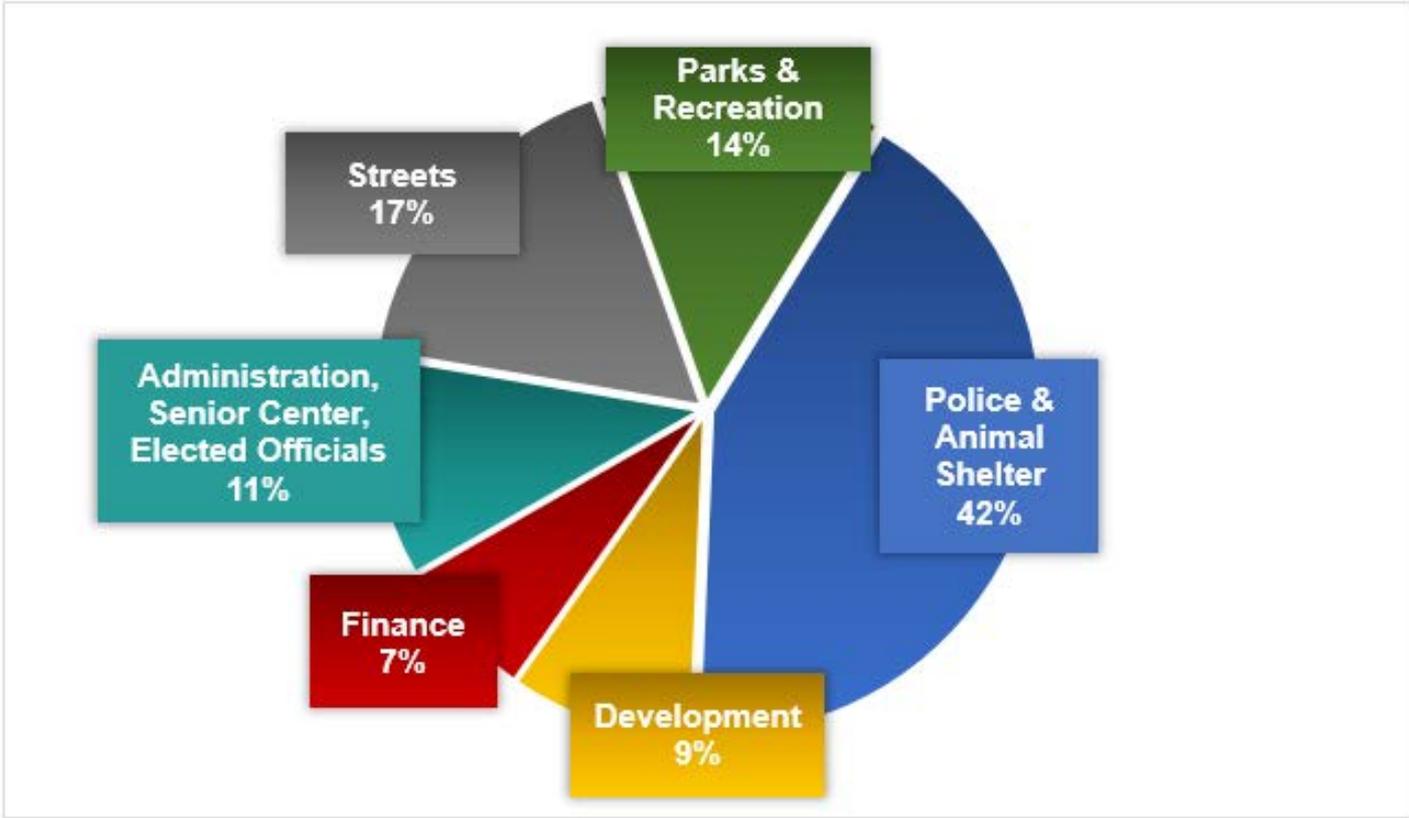
FY22 PROPOSED GENERAL FUND KEY OPERATING ASSUMPTIONS

Assumption	Operating Expenditure
3% Increase	Average Salary Merit Pool (May 2022)
10% Increase	Healthcare/Insurance Employer Expense
3% Increase	Electric Utility (Evergy) Expense
3% Increase	Gas Utility (Spire) Expense
\$2.75 / Gallon	Automotive Fuel Per Gallon (Up from \$2.50 / Gallon)
\$1.59 / Gallon	Propane Costs Per Gallon (Up from \$1.25 / Gallon)
3% Increase	Dispatching Costs

FY22 PROPOSED GENERAL FUND EXPENDITURE SUMMARY

General Fund Expenditures	Actual FY20	FY21 Budget	Projected FY21	FY22 Proposed Budget
Personnel Services	3,318,297	3,604,260	3,345,446	3,689,430
Contractual Services	388,535	810,530	816,894	336,040
Commodities	678,094	864,250	847,117	930,110
Capital Outlay	549,103	646,500	678,040	194,600
Transfers Out	-	40,000	40,000	20,000
Total Expenditures	4,934,029	5,965,540	5,727,496	5,170,180

FY22 PROPOSED GENERAL FUND EXPENDITURES BY DEPARTMENT



FY22 PROPOSED GENERAL FUND EXPENDITURE HIGHLIGHTS

Amount	Highlighted Expenditure
\$135,000	Replacement of 3 Police Vehicles (One-Time) (Vehicles leased through Enterprise or purchased via cooperative bid)
\$20,000	Annual VERF Support (with \$20,000 coming from the General Fund and \$20,000 from the CWWS Fund, for a total of \$40,000 in support)
\$14,000	DirectionFinder Citizen Survey (One-Time)
\$10,000	Wide Format Plotter/Printer to print maps/scan large planning documents (\$10,000 budgeted in General Fund and \$10,000 budgeted in CWWS Fund). (One-Time)
\$50,000	GIS/Asset Management (\$100,000 Total: \$50,000 coming from General Fund and \$50,000 from CWWS Fund) (One-Time)

FY22 PROPOSED GENERAL FUND EXPENDITURE HIGHLIGHTS (Continued)

Amount	Highlighted Expenditure
\$75,000	Campground Electrical Upgrades (Phase II and Phase III) Capital Improvement Project. This is supported through the CAREs Funding Transfer into General Fund (One-Time)
\$20,000	Purchase of 10 Patrol Rifles (One-Time)
\$8,000	Contracted Snow Removal for Servicing an Additional Neighborhood
\$2,000	Additional Newsletter Postings and Improved Formatting
\$3,300	Ongoing/Annual Expense for INCODE Development Module (to bring efficiency in software operations and coordination to department)
\$540	Janitorial Services Renewal with City Wide Maintenance

FY22 PROPOSED GENERAL FUND UNFUNDED REQUESTS

Unfunded Requests

Implementation of Classification and Compensation Study
Recommendations

Neighborhood Grant for Neighborhood Beautification and Improvements

1 Parks Maintenance Worker Position

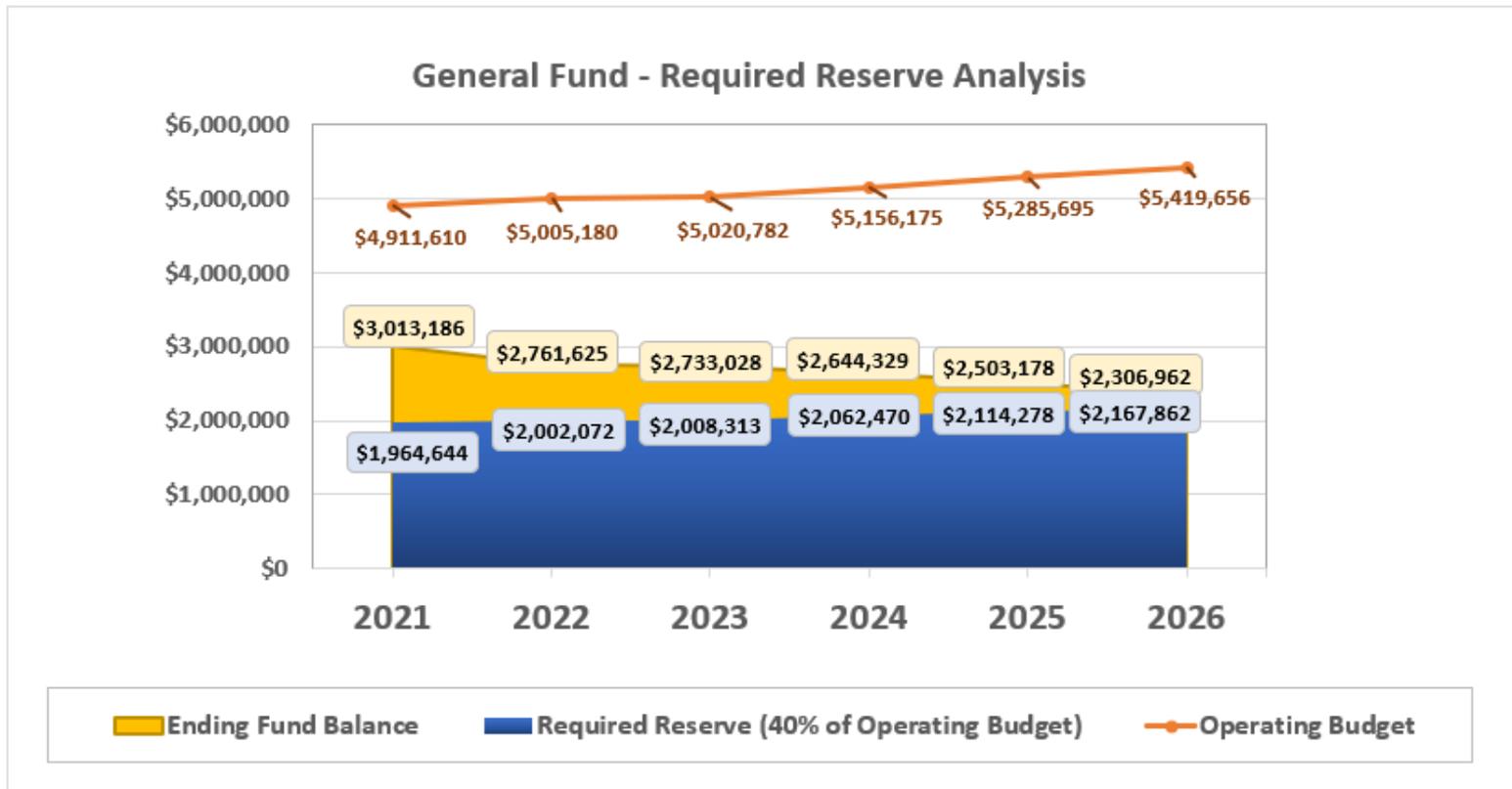
1 Communications/Marketing/Event Coordinator Position

1 Street Maintenance Worker Position

FY22 PROPOSED GENERAL FUND NET CHANGE IN FUND BALANCE

	Actual FY20	Projected FY21	Proposed FY22
Beginning Fund Balance	\$3,728,491	\$3,558,070	\$3,013,186
Total Proposed Revenues	\$4,763,608	\$5,182,612	\$4,918,620
Total Proposed Expenses	\$4,934,029	\$5,727,496	\$5,170,180
Net Change in Fund Balance	(170,421)	(544,884)	(251,560)
Ending Fund Balance	\$3,558,070	\$3,013,186	\$2,761,625

FY22 PROPOSED GENERAL FUND 5 Year Cashflow Summary





Transportation Sales Tax Fund

8/17/2021

TRANSPORTATION SALES TAX FUND

Proposed 5 Year CIP

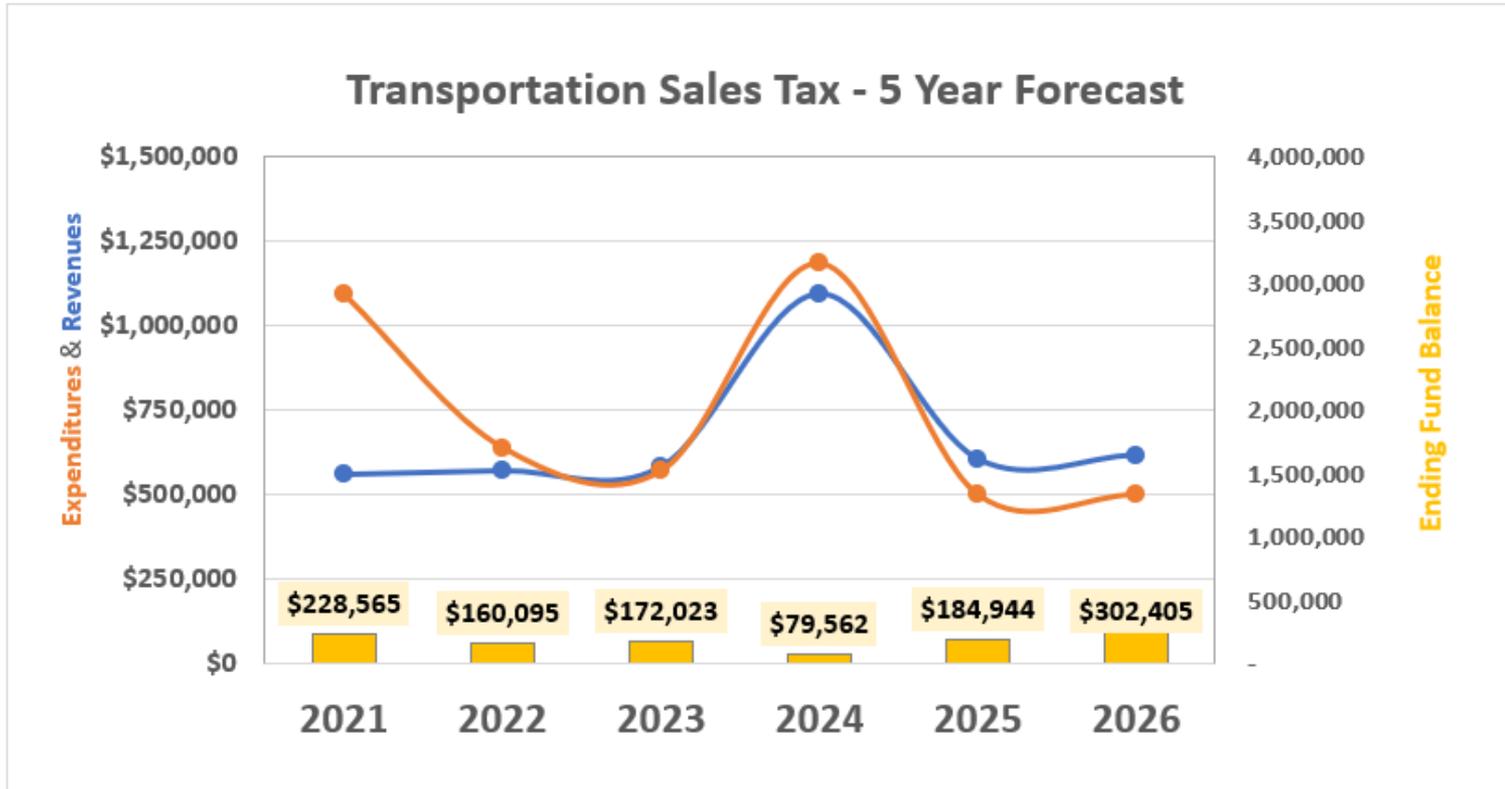
Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Asphalt Overlay Program	-	\$300,000	\$300,000	\$300,000	\$300,000
Asphalt Overlay - Tillman Road (Highway 92 to 144th Street)	\$250,000	-	-	-	-
Asphalt Overlay - Hospital Drive	\$50,000	-	-	-	-
4th Street Terrace Road Repairs (After Utility Improvements)	\$100,000	-	-	-	-
Commercial Street Sidewalks (Engineering)	-	\$70,000	-	-	-
Commercial Street Sidewalks (MARC Reimbursement)	-	-	(500,000)	-	-
Commercial Street Sidewalks (Construction)	-	-	\$686,000	-	-
Grand Total (Net Cost)	\$400,000	\$370,000	\$486,000	\$300,000	\$300,000

TRANSPORTATION SALES TAX FUND

Pending Projects (Outside 5 Year CIP)

Pending Capital Improvement Projects	Cost Estimate
2nd Street Asphalt Overlay (169 to Bridge)	\$25,000
Diamond Crest Asphalt Overlay	\$175,000
Harborview Asphalt (Newport/Harborview/Fletcher/Mesa)	\$222,000
180th Street Asphalt Overlay (169 Hwy to Old Jefferson)	\$332,000
Harborview Asphalt Overlay (Remaining Roads)	\$725,000
Highland Avenue Asphalt Overlay (Halfway Up Hill)	\$30,000
North Main Street Asphalt Overlay	\$200,000
134th Street Asphalt Overlay (Road Agreement with County)	\$155,000
176th Street Asphalt Overlay (Road Agreement with County)	\$80,000
South Bridge Street - Asphalt, Curbs, Stormwater	\$144,000
South Mill Street (Curbs & Stormwater)	\$30,000
Seal Coating/Micro-Surfacing Downtown City Parking Lots	TBD
Pope Lane Connection	TBD
Grand Total (Net Cost)	\$2,118,000

TRANSPORTATION SALES TAX FUND 5 Year Fund Balance Forecast





Capital Improvement Sales Tax Fund

8/17/2021

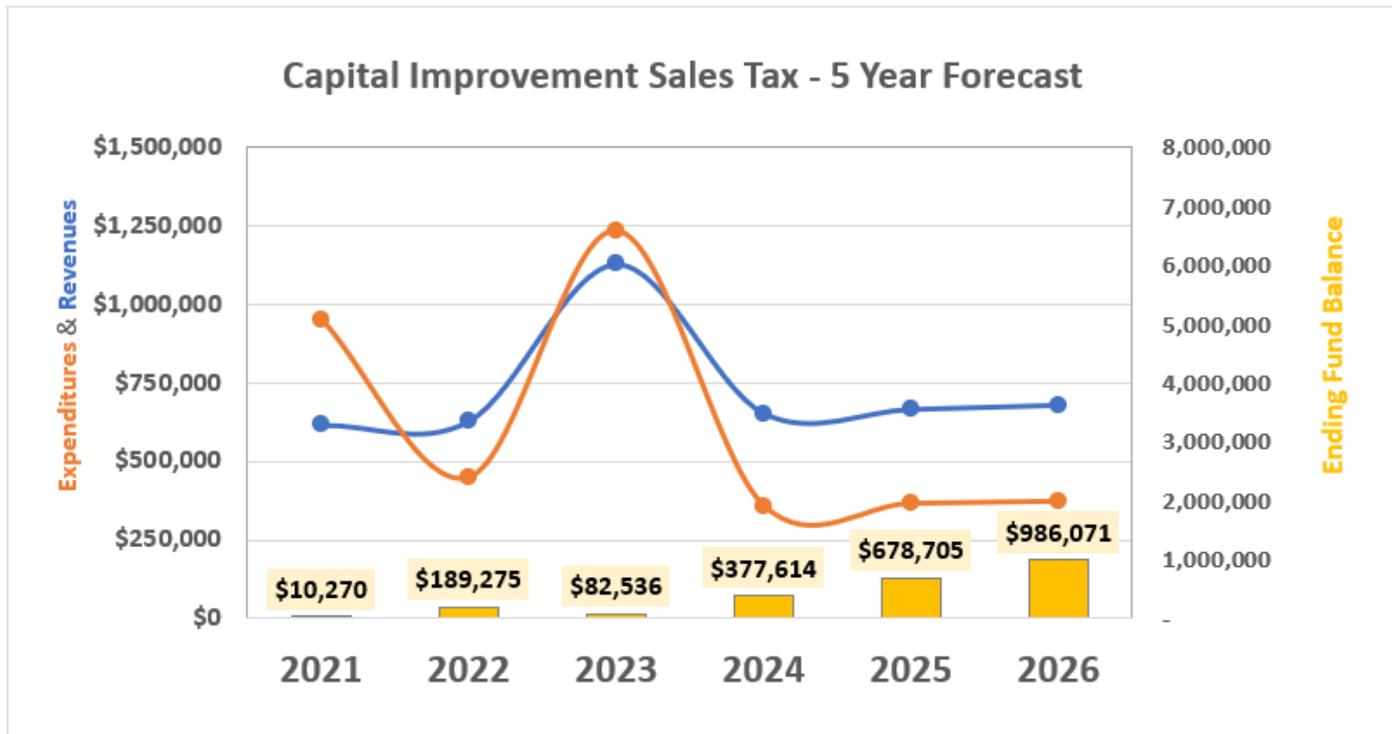
CAPITAL IMPROVEMENT SALES TAX FUND

Proposed 5 Year CIP

Capital Improvement Project & Debt Service	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Annual Transfer to Debt Service	\$351,550	\$354,845	\$357,830	\$364,875	\$371,920
Downtown Streetscape North (Bridge Street) Engineering	\$97,000	-	-	-	-
Downtown Streetscape North (Bridge Street) Construction	-	\$610,000	-	-	-
MARC Reimbursement (Downtown Streetscape)	-	(488,000)	-	-	-
Downtown Gateway Sign (Engineering)	-	\$70,000	-	-	-
Downtown Gateway Sign (Construction)	-	\$200,000	-	-	-
Grand Total (Net Cost)	\$448,550	\$746,845	\$357,830	\$364,875	\$371,920

CAPITAL IMPROVEMENT SALES TAX FUND

5 Year Fund Balance Forecast





Park and Stormwater Sales Tax Fund

8/17/2021

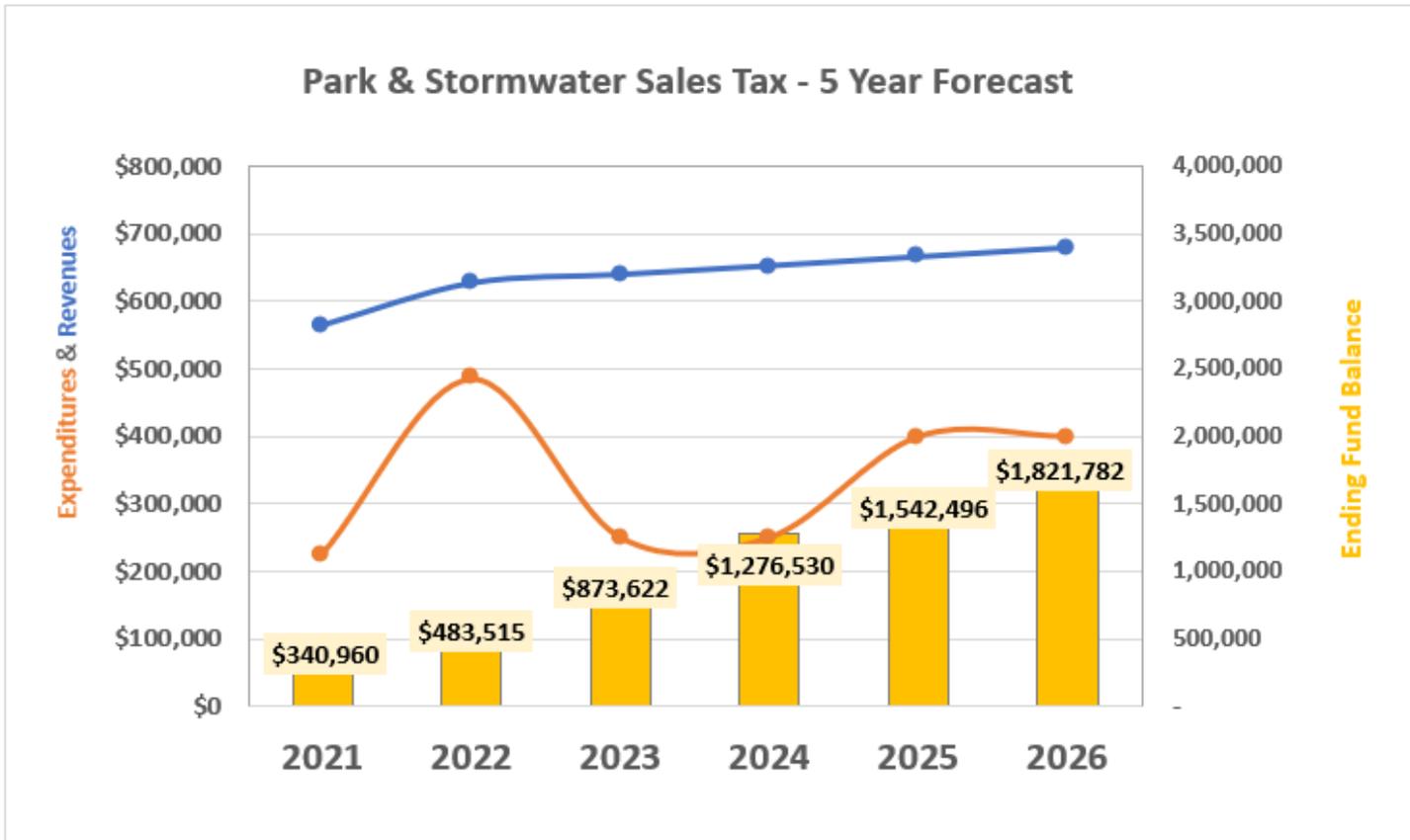
PARK & STORMWATER SALES TAX FUND

Proposed 5 Year CIP

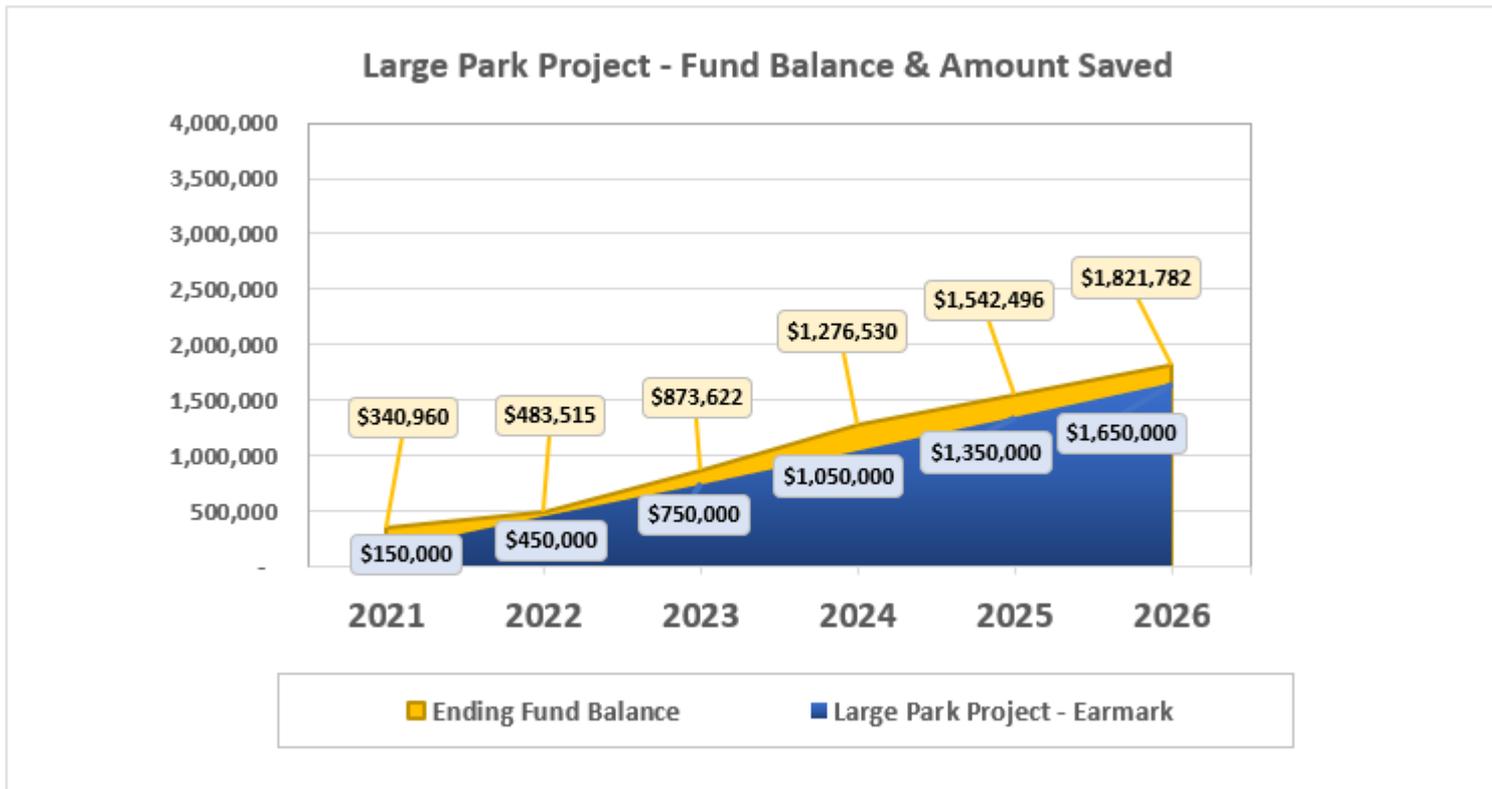
Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Diamond Crest Neighborhood Park	\$275,000	-	-	-	-
Stormwater Master Plan	\$150,000	-	-	-	-
Quincy/Owens Curb and Stormwater (Engineering)	\$60,000	-	-	-	-
Emerald Ridge Neighborhood Park & Signage	-	\$150,000	-	-	-
Quincy/Owens Curb and Stormwater (Construction)	-	\$100,000	-	-	-
Heritage Park - 2 Shelter Houses & Signage	-	-	\$150,000	-	-
Annual Stormwater Program (Projects TBD)	-	-	\$100,000	\$100,000	\$100,000
Smith's Fork Park - Sport Courts	-	-	-	\$300,000	\$300,000
Grand Total (Net Cost)	\$485,000	\$250,000	\$250,000	\$400,000	\$400,000

Board of Alderman formally approved the Parks and Recreation Master Plan on **July 19, 2021** (Resolution 938). Staff has integrated the master plan recommendations into the 5 Year CIP.

PARK & STORMWATER SALES TAX 5 Year Fund Balance Forecast



PARK & STORMWATER SALES TAX 5 Year Strategy





Combined Water and Wastewater Fund

COMBINED WATER & WASTEWATER SYSTEM FUND

Proposed 5 Year CIP

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Vehicle & Equipment Replacement Fund Transfer	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Finish Raw Water Pump & Campground Station (Engineering)	\$100,000	-	-	-	-
4th Street and 4th Terrace (Engineering)	\$60,000	-	-	-	-
4th Street and 4th Terrace (Construction)	\$300,000	-	-	-	-
Floating Aerator	\$200,000	-	-	-	-
Water Plant Lagoon Cleaning	\$150,000	-	-	-	-
HVAC System (Wastewater Plant)	\$20,000	-	-	-	-
GIS/Asset Management (Cost Split 50/50 With CWWS)	\$50,000	-	-	-	-
UV Lights (Wastewater Plant)	\$40,000	-	-	-	-
Utility Rate Study Update (Impact fees/User Charges)	\$25,000	-	-	-	-
Woods Court Lift Station Rehab	\$40,000	-	-	-	-
West Bypass 144th Street Lift Station (Engineering & Right of Way)	\$500,000	-	-	-	-

COMBINED WATER & WASTEWATER SYSTEM FUND

Proposed 5 Year CIP (Continued)

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
144th Street Lift Station (Construction)	-	\$1,500,000	-	-	-
West Bypass 144th Street Lift Station (Construction)	-	\$2,000,000	-	-	-
River Crossing (12" Waterline) (Engineering)	-	\$100,000	-	-	-
Tower Interconnect at Amory/169	-	\$20,000	-	-	-
Water Plant Expansion (Engineering)	-	\$1,000,000	\$1,000,000	-	-
River Crossing (12" Waterline) (Construction)	-	-	\$500,000	-	-
Interconnect Mains at 144th/169 Highway	-	-	\$20,000	-	-
Maple Lane (12" Waterline) (Engineering)	-	-	\$50,000	-	-
Highway 92 & Commercial Waterline (Engineering)	-	-	\$50,000	-	-
Maple Lane (12" Waterline) (Construction)	-	-	-	\$250,000	-
Highway 92 & Commercial Waterline (Construction)	-	-	-	\$200,000	-
144th Street to Forest Oaks Gravity Line (Construction)	-	-	-	\$3,000,000	-
Water Plant Expansion (Construction)	-	-	-	\$5,000,000	\$5,000,000
Wastewater Treatment Plant Expansion (Phase I & II Engineering)	-	-	-	-	\$800,000
Grand Total (Net Cost)	\$1,505,000	\$4,640,000	\$1,640,000	\$8,470,000	\$5,820,000

COMBINED WATER & WASTEWATER SYSTEM FUND

Pending 5 Year CIP

Capital Improvement Project	Cost Estimate
F Highway Water Line Replacement	\$300,000
Quincy Waterline Replacement (Engineering & Construction)	\$600,000
Main Street Waterline (River Crossing to Liberty) (Engineering & Construction)	\$250,000
Helvey Park 12" Waterline (Engineering & Construction)	\$700,000
169 Waterline (Commercial to SW Tower) (Engineering & Construction)	\$700,000
Owens Branch Gravity Line #1*	\$2,000,000
Owens Branch Gravity Line #2*	\$2,000,000
Owens Branch Gravity Line #3*	\$2,500,000
Wastewater Treatment Plant Expansion (Construction)	\$4,000,000
Grand Total (Net Cost)	\$13,050,000

*CIP need is necessitated by population growth/expansion

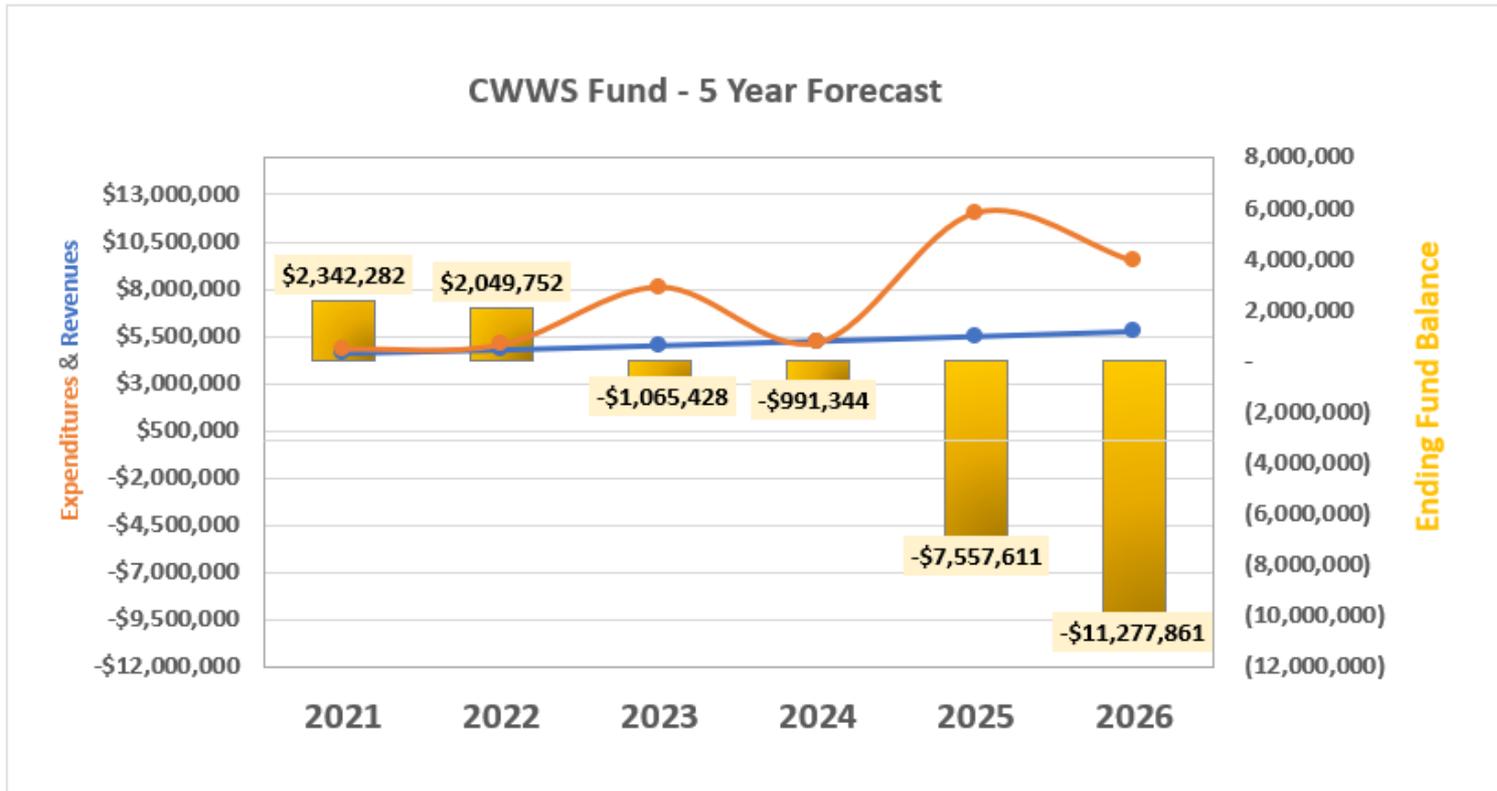
FY22 PROPOSED CWWS FUND UNFUNDED REQUESTS

Unfunded Requests

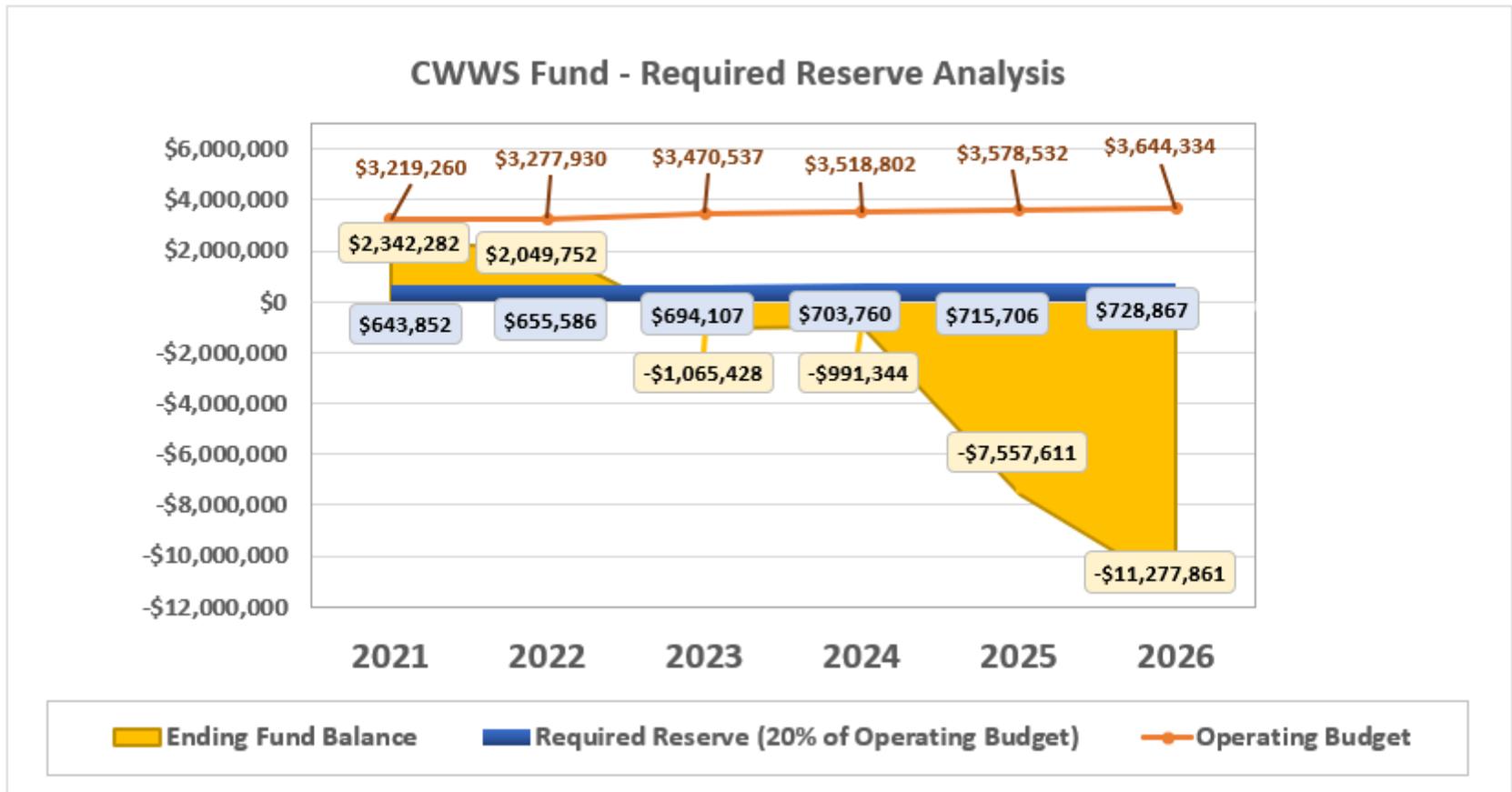
1 Utility Maintenance Worker Position (Funded from CWWS Fund)

CWWS FUND (CWWS Cash)

CWWS Cash – 5 Year Forecast



CWWS Fund (CWWS Cash) 5 Year Required Reserve Analysis



CWWS Fund

Proposed Changes – Utility Rates



- In August 2018, the Board of Alderman approved a resolution to Rafetelis Financial Consultants to conduct a utility rate study.
- The following proposed rate increases follow the Rafetelis Utility Rate Study implemented options
- **Year 4** of implementing the recommendations provided through the rate study.
- Staff also received forecast from Piper Sandler illustrating COP Issuance/Debt Service costs for plant expansion projects in CIP outyears.

CWWS Fund

Proposed Changes – Water Rates

Monthly Water Fixed Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$11.21	\$11.77

Proposed **5.00%** increase to the monthly water fixed charge

Monthly Water Volume Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$7.89 Per 1,000 Gallons Used	\$8.33 Per 1,000 Gallons Used

Proposed **5.58%** increase to the monthly water volume charge

CWWS Fund

Proposed Changes – Wastewater Rates

Monthly Wastewater Fixed Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$14.56 / Month	\$16.02 / Month

Proposed **10.03%** increase to the monthly wastewater fixed charge

Monthly Wastewater Volume Charge (3/4" Residential)	
FY21 (Current)	FY22 (Proposed)
\$5.84 Per 1,000 Gallons Used / Month	\$6.68 Per 1,000 Gallons Used / Month

Proposed **14.38%** increase to the monthly wastewater volume charge

CWWS Fund

Average Utility Bill Impact - Water

Monthly Water Bill for 5,000 Gallon User	
FY21 (Current)	FY22 (Proposed)
Fixed Charge: \$11.21	Fixed Charge: \$11.77
Volume Charge: \$39.45	Volume Charge: \$41.65
Total Charge: \$50.66	Total Charge: \$53.42

Proposed increase of **\$2.76** to monthly water portion of bill

CWWS Fund

Average Utility Bill Impact - Sewer

Monthly Wastewater Bill for 5,000 Gallon User	
FY21 (Current)	FY22 (Proposed)
Fixed Charge: \$14.56	Fixed Charge: \$16.02
Volume Charge: \$29.20	Volume Charge: \$33.40
Total Charge: \$43.76	Total Charge: \$49.42

Proposed increase of \$5.66 to monthly wastewater portion of bill

CWWS Fund

Average Utility Bill Impact – Combined With Trash

Total Monthly Utilities Bill for 5,000 Gallon User With Monthly Trash Service	
FY21 (Current)	FY22 (Proposed)
Total Water: \$50.66	Total Charge: \$53.42
Total Sewer: \$43.76	Total Sewer: \$49.42
Total Trash: \$19.90	Total Trash: \$18.37
Grand Total: \$114.32	Grand Total: \$121.21

Proposed increase of **\$6.89** to monthly utility bill



American Rescue Plan Act of 2021

AMERICAN RECOVERY PLAN ACT 5 Year CIP



ARPA Revenues	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ARPA Funds	\$2,178,000	-	-	-	-
Grand Total	\$2,178,000	-	-	-	-

Capital Improvement Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Raw Water Pump Station, Valve Vault, and Zebra Mussel Control	\$2,994,545	-	-	-	-
Grand Total	\$2,994,545	-	-	-	-

The project delta (difference between ARPA Funds and project cost) will be paid for using Water Impact Fees in FY21, which was budgeted for \$1,000,000. Staff is planning to utilize ARPA funds initially if funds are available by the time project costs are incurred.

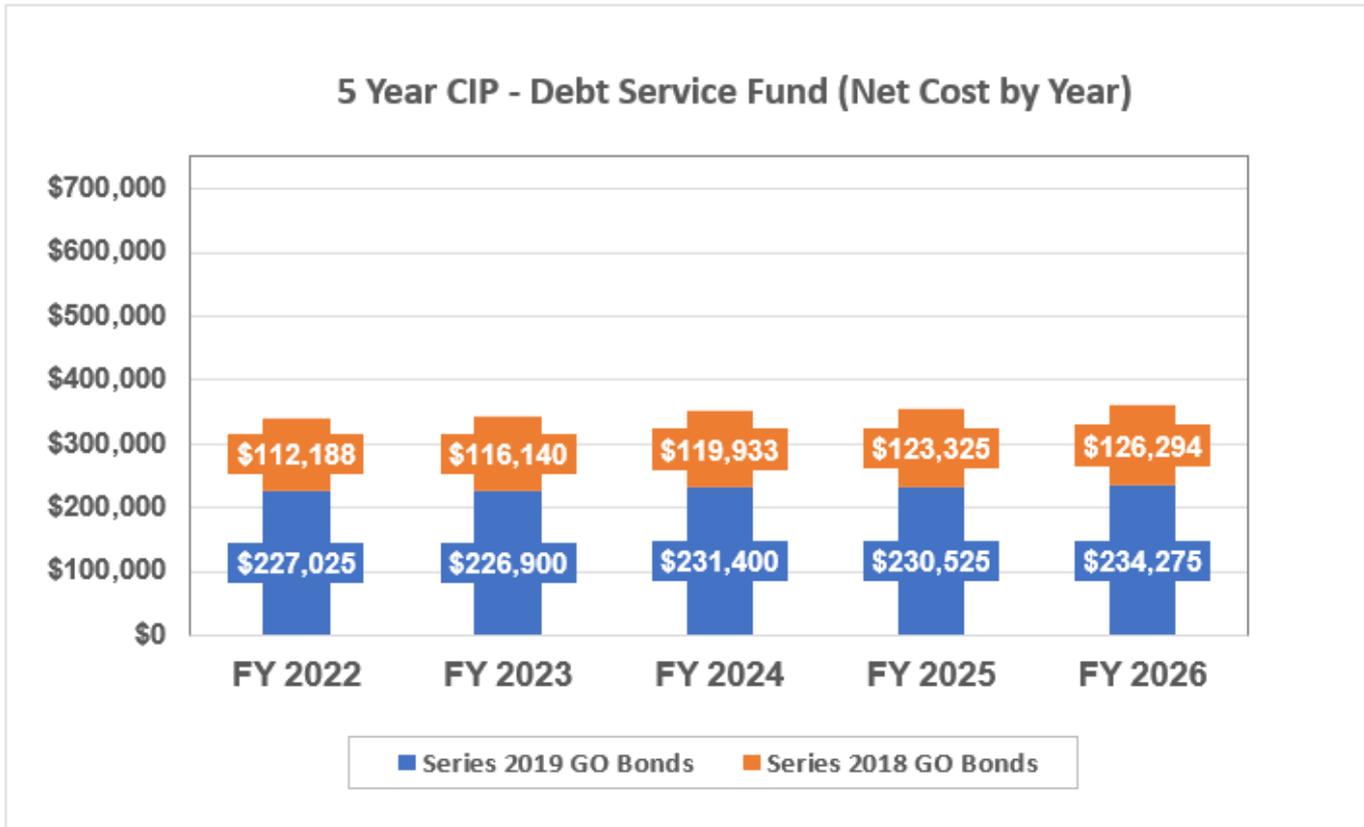


Debt Service Fund

8/17/2021

DEBT SERVICE FUND

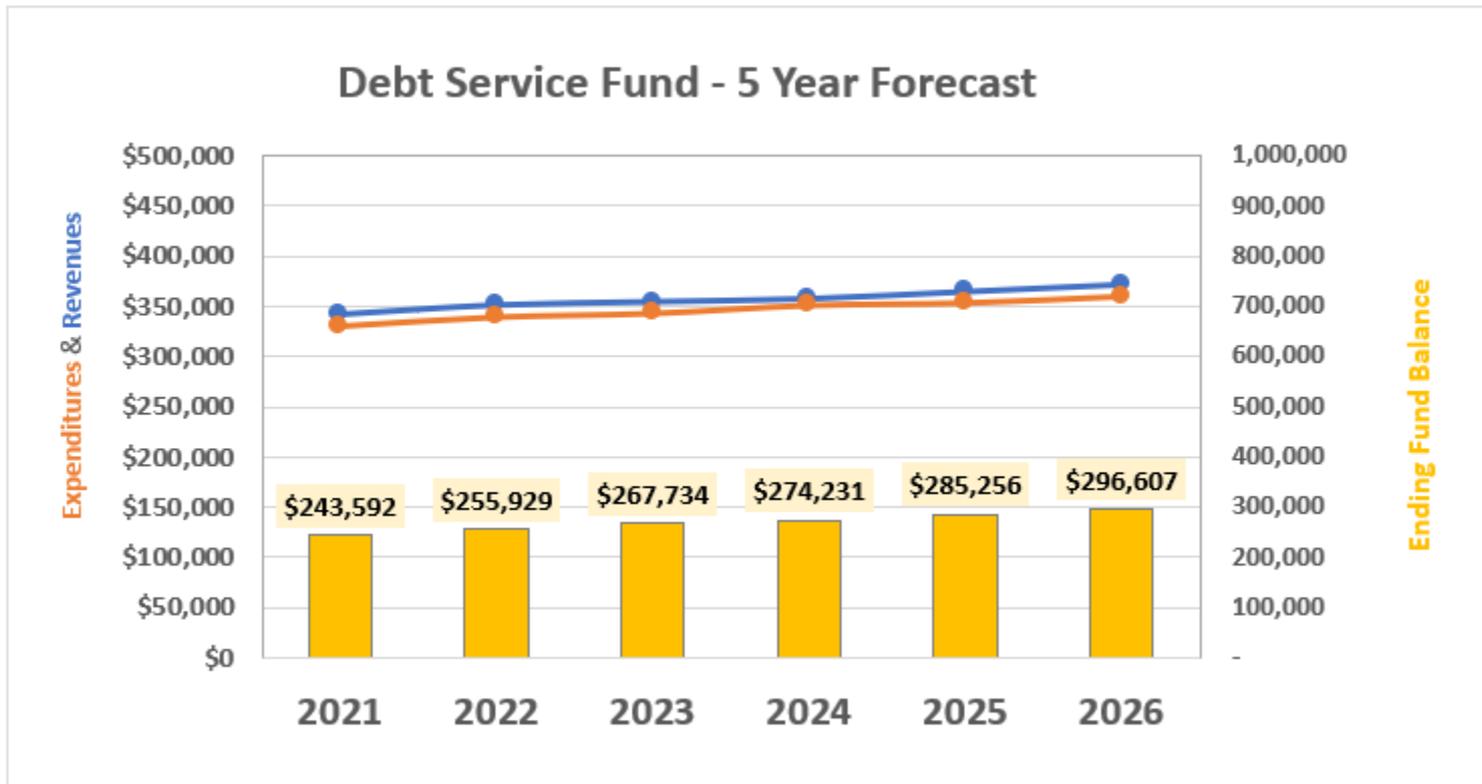
Proposed 5 Year Payment Structure



Series 2018 & Series 2019: Final Payment Scheduled for March 1, 2038

DEBT SERVICE FUND

5 Year Fund Balance Forecast





Vehicle and Equipment Replacement Fund

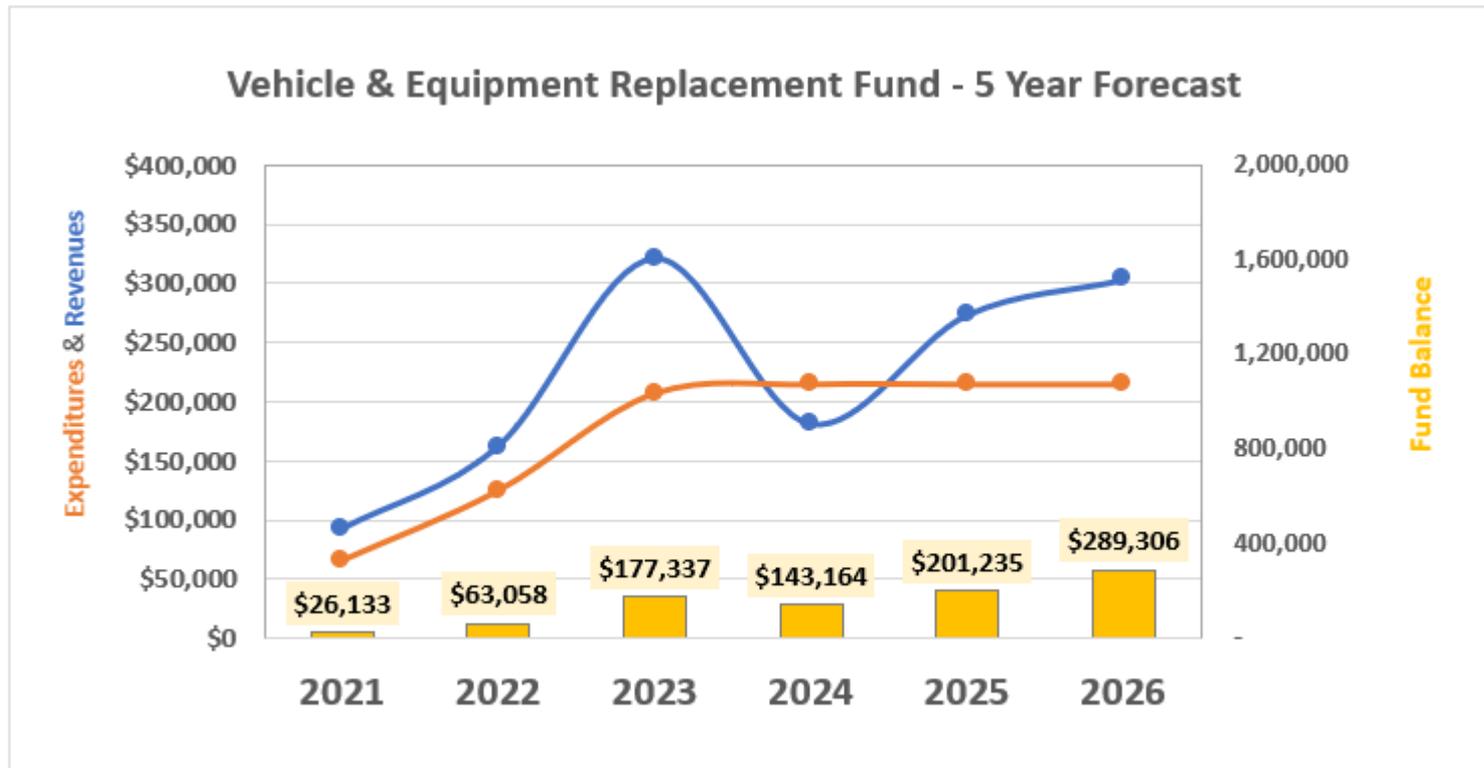
FY22 PROPOSED VEHICLE & EQUIPMENT REPLACEMENT FUND

Revenues	Revenue Detail
\$110,000	Sale of City Owned Fleet
\$12,000	Equity in 4 Enterprise Vehicles (Trade Back to Enterprise)
\$40,000	Transfer In From General Fund/CWWS
\$162,000	Grand Total Revenues

\$40,000 transfer is based upon the percentage breakdown of vehicles in service for both funds (**50%** of leased vehicles for water/sewer and **50%** of leased vehicles for General Fund departments).

Expenditures	Expenditure Detail
\$125,075	Vehicle Lease Expense
\$125,075	Grand Total Expenditures

FY22 PROPOSED VEHICLE & EQUIPMENT REPLACEMENT FUND





Sanitation Fund

FY22 PROPOSED SANITATION FUND CHARGES

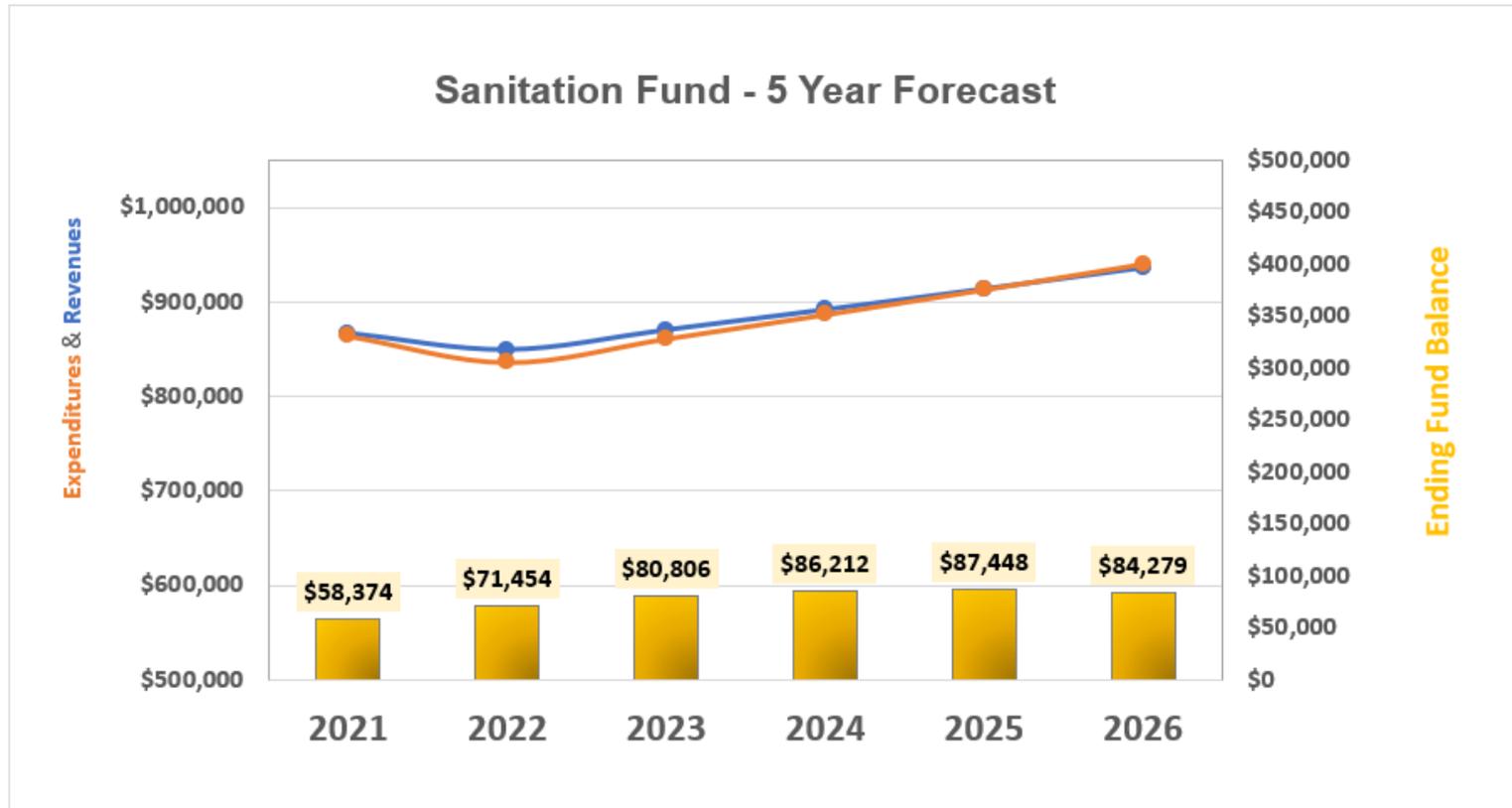
Customer Charge	Monthly Charge Timeline
\$19.90 / Month	Customer charge from January 1, 2021 – October 31, 2021 billing cycles
\$18.37 / Month	Proposed customer charge applicable for November 1, 2021 billing cycle
Senior Discount (15% Off)	Proposed discount available starting November 1, 2021 billing cycle

Monthly City Expense (GFL)	Monthly Expense Timeline
\$19.51 / Month	City expense, per customer account, paid to GFL
\$17.98 / Month	City expense, per customer account, paid to GFL

Difference between customer charge and expense pays for Household Hazardous Waste Event

SANITATION FUND

5 Year Fund Balance Forecast



FY22 PROPOSED BUDGET SUMMARY

	2022 Beginning Balance	2022 Adopted Revenues	2022 Adopted Expenditures	2022 Ending Balance
General Fund	3,013,186	4,918,620	5,170,180	2,761,625
Capital Improvement Sales Tax Fund	10,270	627,555	448,550	189,275
Capital Projects Fund	6,250	10,000	-	16,250
Combined Water/Wastewater Fund	3,522,236	5,119,400	5,186,930	3,454,706
Debt Service Fund	243,592	351,550	339,213	255,929
Park and Stormwater Sales Tax Fund	340,960	627,555	485,000	483,515
Sanitation Fund	58,374	849,530	836,450	71,454
Special Allocation Fund	20,305	520,000	517,000	23,305
Transportation Sales Tax Fund	228,566	569,160	637,630	160,097
Vehicle And Equipment Replacement Fund	26,133	162,000	125,075	63,058
American Rescue Plan Act Fund	-	2,178,000	2,178,000	-
Police Training Fund	12,229	2,000	5,000	9,229
DWI Recovery Fund	11,056	5,000	5,000	11,056
Technology Upgrade Fund	2,707	-	-	2,707
Judicial Education Fund	3,446	-	-	3,446
Appointed Council Fund	2,795	-	-	2,795
Grand Total	7,502,104	15,940,369	15,934,028	7,508,447