**BOARD OF ALDERMEN**
Work Session Agenda
CITY OF PARKVILLE, MISSOURI
Tuesday, November 16, 2021 5:30 PM
City Hall Board Room

## 1. GENERAL AGENDA

A. 2022 City of Parkville Operating and Capital Budget

## 2. ADJOURN

Posted Date & Time: 11/12/21; 1:58 p.m. By: MM

**ITEM 1.A.**
***For 11/16/2021***
***Board of Aldermen - Work Session***

# CITY OF PARKVILLE
# Policy Report

Date: November 11, 2021

Prepared By:
Joe Parente, City Administrator

Reviewed By:
Alysen Abel, Public Works Director

ISSUE:
2022 City of Parkville Operating and Capital Budget

BACKGROUND:
The City operates on a January 1 – December 31 fiscal year and therefore must adopt a 2022 budget before the end of the calendar year. This year the process involved three budget work sessions followed by final adoption of the final budget at a legislative meeting.

At the first budget work session, staff presented preliminary budget sheets for the General Fund, Economic Development Fund, Emergency Reserve Fund, Debt Service Funds, Fewson Fund, Nature Sanctuary Donations Fund, Veterans Memorial Fund, and the Park Donations Fund. This second budget work session focused on the General Fund Capital Improvement Program (CIP), the Parks Sales Tax Fund, and the Transportation Fund.

The third budget work session will focus on the Sewer Fund. The Sewer Fund is a self-sustaining enterprise fund that operates on its own revenues distinct from the City's General Fund. In addition to routine operating expenses, City Administration recommends capital outlay (CIP) expenses for $661,500 in 2022 (see Attachment 2).

The five-year CIP projection includes funding to complete an annual closed-circuit television (CCTV) inspection and sewer cleaning program on a cycle of reviewing the entire sanitary sewer system every 8 years in accordance with industry best management practices. In 2021, the budget includes $40,556 for CCTV.

With the data collected from CCTV and manhole evaluations, staff has developed a program to address priority areas through its annual Sanitary Sewer Repairs Program. The 2022 budget includes $220,000 for the design and construction of the sewer repair program.

In 2020, the City contracted with Baker Tilly, LLC. to update the study for the sewer allocation transfer from the Sewer Fund to the General Fund. The study reviewed the General Fund and personnel costs associated with those who contribute time to sewer-related functions. It also calculated the Sewer Fund's share of citywide overhead. The Allocation Study determined that the City could reasonably transfer up to $449,800 from the Sewer Fund to cover administrative costs provided by the General Fund. Since 2016, the allocation has been increased from $103,530 to $350,000 in 2021. The proposed budget for 2022 includes a sewer allocation transfer of $350,000. At the direction of the Board of Aldermen, staff is presently reviewing the staff time allocations for the 2020 update, and upon completion will work with Baker Tilly in updating the study. Staff will provide an update to the Board during the Work Session.

The following table shows the past and proposed allocation transfer from the Sewer Fund to the General Fund.

| Year | Allocation from Sewer |
|---|---|
| 2016 | $103,530 |
| 2017 | $150,000 |
| 2018 | $190,000 |
| 2019 | $230,000 |
| 2020 | $280,000 |
| 2021 | $350,000 |
| 2022 | $350,000 |

The city's fund balance reserve policy provides a target of maintaining working capital for 90 days of operations, in addition to the current fiscal year debt service payments. Based on the proposed budget, the projected 2022 year-end balance is $494,694, exceeding the target of $429,312.

As the Sewer Fund Forecast sheet shows, it is projected the working capital will remain stable over the next two years. It is currently projected major sewer plant investments will begin in 2024, consistent with the Capital Improvement Plan (CIP). This is contingent on the sewer rate increases projected over the next five years. The projection does not include the issuance of debt from the Missouri Revolving Fund (SRF). It is projected the city will pursue this financial resource to spread out the capital investments over multiple years, similar to the previous major capital investment in the sewer plant. The Sewer Fund Forecast sheet will be updated in the future to account for this financing, once more information is available on the project cost.

In 2017, 2018 and 2019, the sewer rates were increased 10% each year, and were stepped back to 5% in 2020 and 6% in 2021. The current proposal is to increase the rates by 3.00% in 2022, which is considered an inflationary increase. Below are the projected rates that would fund the operating expenses and the Capital Improvement Plan as it currently stands.

| Year | Actual/Proposed Rate Increase | Sewer Base Fee | Sewer Consumption Rate | Average Monthly Bill | Monthly Cost Difference |
|---|---|---|---|---|---|
| 2017 | 10.00% | $13.77 | $0.651 | $41.75 | |
| 2018 | 10.00% | $15.14 | $0.716 | $45.92 | $4.17 |
| 2019 | 10.00% | $16.66 | $0.787 | $50.52 | $4.60 |
| 2020 | 5.00% | $17.49 | $0.827 | $53.04 | $2.52 |
| 2021 | 6.00% | $18.54 | $0.876 | $56.22 | $3.18 |
| 2022 | 3.00% | $19.10 | $0.903 | $57.91 | $1.69 |
| 2023 | 3.00% | $19.67 | $0.930 | $59.65 | $1.74 |
| 2024 | 3.00% | $20.26 | $0.958 | $61.44 | $1.79 |
| 2025 | 3.00% | $20.87 | $0.986 | $63.28 | $1.84 |
| 2026 | 3.00% | $21.49 | $1.016 | $65.18 | $1.90 |
| 2027 | 3.00% | $22.14 | $1.046 | $67.13 | $1.95 |
| 2028 | 3.00% | $22.80 | $1.078 | $69.15 | $2.02 |

General Fund Wrap Up

The work session will also include a follow-up to previous work sessions, and a wrap up of the

General Fund. The updated General Fund Forecast Sheet is included in the packet. The revisions reflect the 9/30/2021 financials and projections, including the implementation of the police salary increases approved by the Board of Aldermen on October 19, 2021. Staff will also seek direction from the Board on remaining General Fund budget items prior to preparing a final draft for the budget adoption ordinance.

ARPA Fund Follow-up

The projects presented in the second work session have been incorporated into impacted budgets for Transportation, the Projects Fund, and the General Fund.

Parks Sales Tax Fund Follow-up

Based on feedback from the Board at the 2nd Budget Work Session, the Parks Sales Tax Budget has been revised to reflect a transfer of personnel costs for the new Parks Director position, and an allocation of funds to study alternatives for the Farmer's Market. A copy of the revised budget worksheet is attached.

BUDGET IMPACT:

As this is a work session, there is no budget impact at this time.

ALTERNATIVES:

1. Provide directions to City Administration regarding the 2022-2026 CIP and 2022 Operating Budget, specifically with regard to the Sewer CIP, sewer allocation transfer, and sewer rate increase; and the General Fund.
2. Postpone the discussion.

STAFF RECOMMENDATION:

Provide directions to City Administration regarding the 2022-2026 Sewer Fund CIP and 2022 Operating Budget.

There were several key elements to the development of the staff's recommendation. They include:

- Maintaining an adequate amount of funding for the CIP projects;
- Avoiding deferment of necessary sewer maintenance;
- Respecting the recommendations from the Sewer Allocation Study;
- Providing a stable rate structure;
- Providing a fee structure that is comparable to the market;
- Adhering to the City's standard sewer utility fund balance;
- Maintaining the health and viability of the fund for future years.

Provide directions to City Administration concerning follow-up items from the first two Work Sessions.

ATTACHMENTS:

1. Sewer Fund Forecast
2. Sewer Fund Worksheet
3. General Fund Forecast
4. Parks Sales Tax Worksheet

# Sewer Fund (30)

*Last Updated 9/30/2021*

| | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Budget | 2021 YTD | 2021 Actual | 2022 Budgeted | 2023 Projected | 2024 Projected | 2025 Projected | 2026 Projected |
|---|---|---|---|---|---|---|---|---|---|---|---|
| *Beginning Fund Balance* | **$420,915** | **531,261** | **979,986** | **898,030** | **898,030** | **898,030** | **713,289** | **494,694** | **507,029** | **(161,874)** | **(842,369)** |
| ***Revenues*** | | | | | | | | | | | |
| Projected Rate Increase | *10.00%* | *10.00%* | *5.00%* | *6.00%* | *6.00%* | *6.00%* | *3.00%* | *3.00%* | *3.00%* | *3.00%* | *3.00%* |
| Sewer Charges | 1,320,195 | 1,471,357 | 1,417,807 | 1,464,362 | 1,119,867 | 1,493,155 | 1,508,293 | 1,562,239 | 1,609,106 | 1,657,379 | 1,707,101 |
| Sewer Tap Fees | 41,850 | 36,500 | 49,000 | 59,976 | 17,500 | 23,333 | 50,000 | 30,450 | 30,907 | 31,370 | 31,841 |
| Sewer Impact Fees | 34,650 | 94,076 | 46,200 | 50,000 | 16,500 | 22,000 | 50,000 | 50,750 | 51,511 | 52,284 | 53,068 |
| MOAW Bill Collection Payment | 444 | 442 | 407 | - | - | - | - | 550 | 550 | 550 | 550 |
| Grinder Pump Administrative Fee | 4,620 | 4,620 | 4,620 | 4,712 | 3,465 | 4,620 | 4,712 | 4,620 | 4,620 | 4,620 | 4,620 |
| Interest Income | 4,160 | 4,407 | 2,778 | 3,500 | 1,130 | 1,506 | 2,500 | 5,050 | 5,101 | 5,152 | 5,203 |
| Transfer from Sewer CIP (33) | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 22,317 | 5,880 | - | - | - | - | - | - | - | - |
| **Sewer Fund Revenues:** | **1,405,918** | **1,633,719** | **1,526,692** | **1,582,551** | **1,158,461** | **1,544,615** | **1,615,505** | **1,653,659** | **1,701,795** | **1,751,355** | **1,802,383** |
| **Total Sources:** | **1,826,833** | **2,164,980** | **2,506,678** | **2,480,581** | **2,056,491** | **2,442,645** | **2,328,794** | **2,148,353** | **2,208,824** | **1,589,482** | **960,014** |
| ***Expenditures*** | | | | | | | | | | | |
| Operating Expenses | 540,078 | 548,872 | 583,133 | 606,543 | 474,776 | 645,261 | 641,051 | 622,494 | 634,162 | 646,057 | 658,185 |
| Capital Expenses | 244,753 | 229,426 | 571,251 | 573,800 | 351,809 | 553,218 | 661,500 | 481,700 | 1,188,000 | 1,230,300 | 266,000 |
| Debt Service | 181,267 | 186,746 | 176,987 | 180,877 | 131,764 | 180,877 | 181,549 | 176,629 | 177,221 | 173,039 | 30,416 |
| Transfer to General Fund - Admin Fee | 190,000 | 230,000 | 280,000 | 350,000 | 225,000 | 350,000 | 350,000 | 360,500 | 371,315 | 382,454 | 393,928 |
| Other Transfers | | | | | | | | | | | |
| **Sewer Fund Expenditures:** | **1,156,098** | **1,195,044** | **1,611,371** | **1,711,220** | **1,183,349** | **1,729,356** | **1,834,100** | **1,641,323** | **2,370,698** | **2,431,850** | **1,348,529** |
| **Estimated Working Capital *(deficit)* :** | **670,736** | **969,936** | **895,306** | **769,361** | **873,142** | **713,289** | **494,694** | **507,029** | **(161,874)** | **(842,369)** | **(388,515)** |
| **TARGET*** | $363,786 | $381,464 | $392,770 | $420,013 | $306,708 | $429,692 | $429,312 | $422,378 | $428,590 | $430,167 | $293,444 |

| Sewer Fund (30) Revenues and Expenses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Type | Account | Description | Account | 2019 Actual | 2020 Actual | 2021 Budget | YTD 9/30/2021 | 2021 Projected | 2022 Budget |
| Rev: Sewer | Beginning Fund Balance | Projected carryover from prior year. | | 531,261 | 979,986 | 898,030 | 898,030 | 898,030 | 713,289 |
| | Sewer Charges | Charges levied on all utility customers for use of the City's sewer system. | 41501-00 | 1,474,757 | 1,417,254 | 1,464,362 | 1,119,867 | 1,493,155 | 1,508,293 |
| | Sewer Tap Fees | Fees required to connect to the City's sewer system ($1,500/new home). | 41502-00 | 36,500 | 49,000 | 59,976 | 17,500 | 23,333 | 50,000 |
| | Sewer Impact Fees | Fees required to compensate the City for the increased demand on the sewer system ($1,400/new home). | 41502-01 | 94,076 | 46,200 | 50,000 | 16,500 | 22,000 | 50,000 |
| | MOAW Bill Collection Payment | Money received from Missouri American Water for accepting water bills at City Hall. | 41503-00 | 442 | 407 | | | | |
| | Grinder Pump Administration Fee | A fee paid by the Riss Lake Home Owner's Association for collecting and remitting monthly Riss Lake Subdivision grinder pump maintenance fees. | 41504-00 | 4,620 | 4,620 | 4,712 | 3,465 | 4,620 | 4,712 |
| | | **Revenues: Sewer** | | 1,610,395 | 1,517,481 | 1,579,051 | 1,157,332 | 1,543,109 | 1,613,005 |
| Rev: Interest | Interest Income | Interest earned from sewer fund investments. | 41701-00 | 4,407 | 2,778 | 3,500 | 1,130 | 1,506 | 2,500 |
| | **Revenues: Interest Income** | | | 4,407 | 2,778 | 3,500 | 1,130 | 1,506 | 2,500 |
| Rev: Misc | Miscellaneous | Includes reimbursements from entities for sewer related expenses. | 41804-00 | 22,317 | 5,880 | | | 0 | |
| | | | **Revenues: Misc** | 22,317 | 5,880 | 0 | 0 | 0 | 0 |
| | | | **Sewer Fund (30) Revenues** | 1,637,119 | 1,526,139 | 1,582,551 | 1,158,461 | 1,544,615 | 1,615,505 |
| | | | **Total Sources** | 2,168,380 | 2,506,125 | 2,480,581 | 2,056,491 | 2,442,645 | 2,328,794 |
| | | | | | | | | | |
| Exp: Personnel | Salaries | The total salaries for sewer billing duties. A portion of staff salaries are covered by the Sewer Administrative Fee, as related to sewer work performed. | 01-01-00 | 20,367 | 21,262 | 29,137 | 28,705 | 37,317 | 38,437 |
| | FICA & Medicare | This is the City's share of FICA & Medicare cost for its employees. | 01-21-00 | 1,555 | 1,623 | 2,229 | 131 | 2,840 | 2,940 |
| | Professional Development | Cost of educational seminars and conferences attended by Sewer employees. | 01-41-00 | 358 | 0 | 500 | 2,185 | 2,185 | 500 |
| | Retirement | The City's LAGERS contribution for 2020 is 11.3% of general employee salaries. | 01-22-00 | 0 | 0 | 3,292 | | 0 | 4,228 |
| | | **Expenses: Personnel** | | 22,280 | 22,885 | 35,158 | 31,021 | 42,342 | 46,105 |

| Sewer Fund (30) Revenues and Expenses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Type | Account | Description | Account | 2019 Actual | 2020 Actual | 2021 Budget | YTD 9/30/2021 | 2021 Projected | 2022 Budget |
| Exp: Insurance | Health, Life, & Dental | The City offers health, dental, and life insurance to its employees and subsidizes a portion of the premium. Reflects premium increases for employees. | 02-02-00 | 3,183 | 3,131 | 3,673 | 4,079 | 5,438 | 5,980 |
| | | **Expenses: Insurance** | | 3,183 | 3,131 | 3,673 | 4,079 | 5,438 | 5,980 |
| Exp: Utilities | Telephone & Voicemail | The charges for local and long distance telephone service for the sewer plant and lift station dialers. | 03-01-00 | 0 | 1,593 | 0 | 1,058 | 1,410 | 1,500 |
| Exp: Utilities | Electricity | Electric utility charges for the sewer plant and pump stations. | 03-02-00 | 43,458 | 43,226 | 46,000 | 32,345 | 43,126 | 46,000 |
| Exp: Utilities | Water | Water utility charges for the sewer plant. | 03-04-00 | 1,016 | 960 | 1,500 | 225 | 1,500 | 2,000 |
| Exp: Utilities | Trash Hauling | The charges for trash hauling at the sewer plant ($70/year for Main Lift Station dumpster and $356.52/year for Sewer Plant dumpster). | 03-09-00 | 160 | 160 | 400 | 160 | 500 | 600 |
| | | **Expenses: Utilities** | | 44,634 | 45,939 | 47,900 | 33,787 | 46,536 | 50,100 |
| Exp: Office Expenses | Office Supplies | This includes items such as stationery, pens/pencils, folders, etc. as well as computer accessories, meeting supplies and general consumables. | 05-01-00 | 331 | 236 | 150 | | 0 | 250 |
| Exp: Office Expenses | Postage | All postage and shipping costs, along with any incidental charges. | 05-02-00 | 6,145 | 5,838 | 7,000 | 6,044 | 6,800 | 7,000 |
| Exp: Office Expenses | Delinquencies | Administrative costs related to delinquency collections such as water shut off costs, filing property liens, and certified letters. | 05-06-00 | 1,253 | 314 | 100 | 425 | 566 | 2,000 |
| Exp: Office Expenses | Printing | Expenses for printing work not performed by City personnel. This includes items such as business cards, forms, letterhead, and books. | 05-04-00 | 1,796 | 1,393 | 2,000 | 1,511 | 2,000 | 1,500 |
| | | **Expenses: Office Expenses** | | 9,524 | 7,780 | 9,250 | 7,979 | 9,366 | 10,750 |

| Sewer Fund (30) Revenues and Expenses | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Type | Account | Description | Account | 2019 Actual | 2020 Actual | 2021 Budget | YTD 9/30/2021 | 2021 Projected | 2022 Budget |
| Exp: Maintenance | Building Maintenance & Repair | General maintenance for the sewer plant. Includes crane for the new storage building, containment for diesel storage, soffit on sewer building, flashing on storage building, and new garage door. | 06-01-00 | 3,429 | 32,786 | 25,000 | 57,166 | 57,166 | 30,000 |
| | Pump Stations Maintenance | General maintenance for six pump stations in the City. Includes valves on FF Hwy pump station. | 06-12-00 | 20,071 | 13,962 | 25,000 | 21,231 | 25,000 | 25,000 |
| | Vehicle Repair & Maintenance | Maintenance for sewer vehicles. Include new tires for sewer truck. | 06-21-00 | 213 | 0 | 250 | 1,678 | 1,800 | 500 |
| | Tractor / Lawn Mowing Equipment | Maintenance for the sewer plant tractor and lawn equipment. | 06-21-02 | 800 | 701 | 1,000 | 11 | 200 | 1,000 |
| | Vehicle Gas & Oil | Fuel for sewer division vehicles. | 06-22-00 | 754 | 750 | 1,000 | 616 | 1,000 | 1,000 |
| | Equipment Gas & Oil | Fuel for sewer equipment, including the tractor, mower, and generator. | 06-22-01 | 1,202 | 786 | 1,500 | 24 | 1,000 | 1,500 |
| | Software Support Agreement | Annual software maintenance for Data Tech Summit sewer billing software. | 06-33-00 | 2,867 | 2,924 | | | 0 | |
| | | **Expenses: Maintenance** | | 29,336 | 51,909 | 53,750 | 80,725 | 86,166 | 59,000 |
| Exp: City Services | Line Repairs | This covers emergency repairs to sewer lines and manholes. Root control and unexpected clogs. It does not cover repairs budgeted in the sewer CIP. | 07-34-00 | 38,132 | 39,203 | 40,000 | 23,887 | 35,000 | 40,000 |
| | One Call Utility Locating | This is a fee charged to the City for every One Call sewer utility locate requested in the City limits. | 07-42-00 | 340 | 85 | 2,500 | 1,895 | 3,000 | 3,000 |
| | KC Water Dept. | Fees paid to the KCMO Water Department for sewer service provided to some Parkville residents. | 07-82-00 | 30,728 | 40,126 | $ 32,000.00 | 16,533 | 32,000 | 32,000 |
| | Platte County Regional Sewer District | Fees paid to the PCRSD for wastewater treatment for Parkville residents formerly served by Eastside station. | | 21,040 | 17,759 | 17,600 | 8,879 | 17,600 | 17,600 |
| | Odor Control | Chemical used to mitigate odors from sewer lines. | 07-91-00 | 18,789 | 19,701 | 29,000 | 19,563 | 30,000 | 31,000 |
| | | **Expenses: City Services** | | 109,029 | 116,875 | 121,100 | 70,758 | 117,600 | 123,600 |
| Exp: Professional | Engineering Fees | This covers the fees for work performed by the City Contract Engineer for the sewer system, including SSES Program engineering and management. | 08-03-00 | 14,755 | 12,667 | 16,000 | 15,392 | 20,000 | 20,000 |
| | Management Contract | Contract with Alliance Water Resources to operate the sewer plant. | 08-04-00 | 305,310 | 305,712 | 305,712 | 228,122 | 305,712 | 311,916 |
| | Credit Card Fees | Costs associated with processing credit card transactions. | 08-07-00 | 8,071 | 9,762 | 10,000 | 913 | 10,000 | 10,000 |
| | Sewer Refunds | Refunds for bill over payments | 08-08-00 | 330 | 2,013 | 500 | | 0 | |
| | | **Expenses: Professional Fees** | | 328,466 | 330,154 | 332,212 | 244,427 | 335,712 | 341,916 |

| Sewer Fund (30) Revenues and Expenses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Type | Account | Description | Account | 2019 Actual | 2020 Actual | 2021 Budget | YTD 9/30/2021 | 2021 Projected | 2022 Budget |
| Exp: Other Exp. | Miscellaneous | Miscellaneous includes uncategorized expenses. | 09-21-00 | 493 | 2,508 | 1,500 | | 100 | 1,500 |
| | DNR Fees | Annual fee to the Missouri Department of Natural Resources based on the number of sewer connections in the City. | 09-22-00 | 1,927 | 1,954 | 2,000 | 2,001 | 2,001 | 2,100 |
| | | **Expenditures: Other Expenditures** | | 2,420 | 4,461 | 3,500 | 2,001 | 2,101 | 3,600 |
| Exp: Capital Outlay | Equipment & Machinery | Includes purchase of Sludge Wagon ($10,000) | 04-31-00 | 26,638 | 36,026 | 37,500 | 14,628 | 25,669 | 10,000 |
| | Sewer Plant Improvements | Improvements to the sewer plant operations. Aeration blower ($14,000), Aeration mixer ($13,000), Stair replacement ($30,000), Aeration basin diffusers ($45,000), SCADA System ($54,000). 2021 Carryover: Clarifier Drive ($17,000). | 04-51-00 | | 5,806 | 96,000 | 21,215 | 21,215 | 173,000 |
| | Pump Station Improvements | Improvements to pump stations. Includes McAfee Pump Replacement ($30,000) | 04-61-00 | | | 140,000 | 8,085 | 156,154 | 30,000 |
| | Line Maintenance | Includes 2022 CCTV & Cleaning ($61,500); Riss Lake structure survey ($17,000), Sanitary Sewer Repairs ($220,000). | 06-42-00 | 202,788 | 529,419 | 300,300 | 307,881 | 350,180 | 298,500 |
| | Other | Consulting fees for Sewer System Appraisal and Rate Study | 06-99-00 | | | 0 | | 0 | 150,000 |
| | | **Expenditures: Capital Outlay** | | 229,426 | 571,251 | 573,800 | 351,809 | 553,218 | 661,500 |
| Exp: Transfers | Administration Transfer to General Fund | Administrative salaries for sewer related work, Missouri One Call services, and other sewer related administrative functions. | 08-06-00 | 230,000 | 280,000 | 350,000 | 225,000 | 350,000 | 350,000 |
| | SRF Principal Transfer | Funds are transferred to Debt Service for SRF payments. | 12-11-00 | 160,000 | 160,000 | 160,000 | 123,750 | 160,000 | 165,000 |
| | SRF Interest Transfer | Funds are transferred to Debt Service for SRF payments. | 12-11-01 | 16,267 | 13,113 | 15,957 | 7,890 | 15,957 | 11,629 |
| | SRF Admin Fee Transfer | Funds are transferred to Debt Service for SRF payments. | 12-11-02 | 10,479 | 3,874 | 4,920 | 124 | 4,920 | 4,920 |
| | | **Expenditures: Transfers** | | 416,746 | 456,987 | 530,877 | 356,764 | 530,877 | 531,549 |
| | | **Total Sewer Fund (30) Expenditures** | | 1,195,044 | 1,611,371 | 1,711,220 | 1,183,349 | 1,729,356 | 1,834,100 |
| | | **Ending Fund Balance Sewer Fund (30)** | | 973,336 | 894,754 | 769,361 | 873,142 | 713,289 | 494,694 |

# General Fund (10)

*Last Updated 10/28/2021*

| | 2019 Actual | 2020 Actual | 2021 Budgeted | 2021 YTD | 2021 Projected | 2022 Budgeted | 2023 Projected | 2024 Projected | 2025 Projected | 2026 Projected |
|---|---|---|---|---|---|---|---|---|---|---|
| *Beginning Fund Balance* | **1,747,951** | **1,801,183** | **990,919** | **990,919** | **990,919** | **1,247,036** | **1,265,812** | **508,637** | **(36,031)** | **(563,495)** |
| ***Revenues*** | | | | | | | | | | |
| Taxes | 2,434,183 | 2,369,979 | 2,538,198 | 2,266,968 | 2,557,953 | 2,646,459 | 2,699,388 | 2,727,655 | 2,782,208 | 2,837,853 |
| Licenses | 61,510 | 56,621 | 62,700 | 65,553 | 70,334 | 70,334 | 71,010 | 71,693 | 72,383 | 73,080 |
| Permits | 509,382 | 504,098 | 389,100 | 375,482 | 458,914 | 394,592 | 400,967 | 407,466 | 414,091 | 420,844 |
| Franchise Fees | 803,146 | 792,513 | 859,000 | 470,732 | 852,687 | 858,000 | 875,160 | 892,663 | 910,516 | 928,727 |
| Other Revenue | 16,169 | 15,188 | 34,194 | 27,755 | 29,370 | 30,070 | 30,599 | 31,139 | 31,691 | 32,254 |
| Court Revenue | 130,597 | 61,118 | 130,000 | 54,629 | 72,839 | 77,500 | 78,625 | 77,267 | 78,426 | 79,602 |
| Interest Income | 7,121 | 6,755 | 7,500 | 4,667 | 6,763 | 6,763 | 6,879 | 6,041 | 6,162 | 6,285 |
| Miscellanous Revenue | 671,716 | 835,758 | 506,500 | 279,124 | 846,258 | 539,907 | 543,309 | 551,799 | 555,377 | 554,951 |
| Grant Revenue | 430,406 | - | 7,320 | 60,881 | 60,881 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Transfers | 415,000 | 289,221 | 566,200 | 356,250 | 566,200 | 1,037,936 | 691,524 | 705,520 | 719,935 | 734,783 |
| **Total - General Fund Revenues:** | **5,479,230** | **4,931,250** | **5,100,712** | **3,962,042** | **5,522,199** | **5,671,561** | **5,407,463** | **5,481,244** | **5,580,790** | **5,678,380** |
| **Total Sources** | **7,227,181** | **6,732,433** | **6,091,631** | **4,952,961** | **6,513,118** | **6,918,597** | **6,673,275** | **5,989,881** | **5,544,759** | **5,114,885** |
| ***Expenditures*** | | | | | | | | | | |
| Administration | 1,520,659 | 1,358,080 | 1,388,266 | 1,035,800 | 1,314,275 | 1,282,122 | 1,309,122 | 1,336,932 | 1,365,581 | 1,395,098 |
| Police | 1,286,838 | 1,334,469 | 1,660,412 | 1,126,392 | 1,493,325 | 1,861,185 | 1,903,218 | 1,946,372 | 1,990,684 | 2,036,190 |
| Municipal Court | 155,778 | 150,061 | 172,700 | 99,221 | 137,085 | 140,444 | 143,256 | 146,138 | 149,092 | 152,121 |
| Public Works | 277,370 | 282,824 | 313,199 | 217,807 | 304,160 | 318,399 | 325,001 | 331,772 | 338,719 | 345,848 |
| Community Development | 292,943 | 301,398 | 359,311 | 265,224 | 347,607 | 369,214 | 377,068 | 385,112 | 393,353 | 401,795 |
| Streets | 399,253 | 416,669 | 486,779 | 385,692 | 504,583 | 516,885 | 529,426 | 542,338 | 555,635 | 569,329 |
| Parks | 350,375 | 423,476 | 450,654 | 321,476 | 441,479 | 513,309 | 523,384 | 533,732 | 544,364 | 555,288 |
| Nature Sanctuary | 46,583 | 51,679 | 61,898 | 41,818 | 55,758 | 62,634 | 63,339 | 64,057 | 64,789 | 65,534 |
| Information Technology | 48,796 | 63,049 | 60,745 | 39,090 | 56,015 | 64,136 | 64,457 | 64,779 | 65,103 | 65,428 |
| Public Information | 19,602 | 23,753 | 30,410 | 14,886 | 29,727 | 29,560 | 29,708 | 29,856 | 30,006 | 30,156 |
| **Total Operating Expenses** | **4,398,198** | **4,405,458** | **4,984,374** | **3,547,406** | **4,684,013** | **5,157,888** | **5,267,977** | **5,381,090** | **5,497,326** | **5,616,787** |
| Capital Outlay (CIP) | 710,300 | 366,550 | 323,975 | 76,912 | 222,650 | 198,335 | 553,741 | 301,902 | 268,009 | 148,992 |
| Transfers | 317,500 | 972,618 | 359,420 | - | 359,420 | 296,562 | 342,920 | 342,920 | 342,920 | 342,920 |
| **Total - General Fund Expenditures:** | **5,425,997** | **5,744,625** | **5,667,769** | **3,624,318** | **5,266,082** | **5,652,785** | **6,164,638** | **6,025,912** | **6,108,254** | **$ 6,108,700** |
| **Estimated Ending Balance *(deficit)* :** | **1,801,183** | **987,808** | **423,862** | **1,328,643** | **1,247,036** | **1,265,812** | **508,637** | **(36,031)** | **(563,495)** | **$ (993,815)** |

| Type | Account | Description | Account | 2019 Actual | 2020 Actual | 2021 Budget | YTD 09/30/2021 | 2021 Projected | 2022 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | **Parks Sales Tax Fund (41) Revenues and Expenses** | | | | | | | | |
| Rev: Parks Sales Tax | Beginning Fund Balance | Projected carryover from prior year. | | 0 | 118,513 | 326,940 | 326,940 | 326,940 | 489,160 |
| | Parks Sales Tax Fund | The City levies a 0.5% sales tax to fund parks projects. | 41404-00 | 118,513 | 566,526 | 587,108 | 461,770 | 612,527 | 624,778 |
| | Platte County Outreach Grant | Capital Project Grant from Platte County for the Sports Field Project | | | | | | | 1,000,000 |
| | Loan Proceeds | Short term financing to advance fund parks projects. | | | | | | | 1,500,000 |
| | Loan Proceeds | Interfund Loans from the Fewson Fund and the Projects Fund PLP Capital Contribution for Park Improvements. | | | | 650,000 | 0 | 0 | 400,000 |
| | | **Parks Sales Tax Fund (41) Revenues** | | 118,513 | 566,526 | 1,237,108 | 461,770 | 612,527 | 3,524,778 |
| | | **Total Sources** | | 118,513 | 685,039 | 1,564,048 | 788,710 | 939,467 | 4,013,938 |
| Professional Fees | Engineer & Planning Fees | Professional Fees for architectural, engineering, and planning services for parks capital projects. | 08-03-00 | | 75,171 | 50,000 | 89,107 | 89,107 | 20,000 |
| | | **Total Professional Services** | | 0 | 75,171 | 50,000 | 89,107 | 89,107 | 20,000 |
| Capital Outlay | Parks Projects | The funding of capital projects from the five year capital improvement plan. PLP Community Fields (3,500,000); Tractor Lease (7,000); Zero Turn Mower (18,500); Busch Drive Improvments (72,000); Park Entry Signs (100,000); Watkins Park Improvements-PHASE II (20,000); Watkins Streambank Stabilization (42,000); Electrical Upgrades in ELP (20,000); Bike Equipment (5,000); Southern Platte Pass Trail Maintenance (70,000); ELP Brush Clearing along Route 9 (15,000), Farmer's Market Relocation Feasibility (20,000). Carryover from 2021: Wetland Educational Area (15,000). | 52-50-00 | | 192,405 | 1,380,000 | 90,814 | 320,000 | 3,904,500 |
| | | **Total Capital Outlay (560)** | | | 192,405 | 1,380,000 | 90,814 | 320,000 | 3,904,500 |
| Exp: Transfers | Transfer to General Fund | Fund transfer to reimburse Parks Budget for related expenses (Project Manager and Parks Director - partial year) | 20-10-00 | | 40,000 | 41,200 | 41,200 | 41,200 | 92,436 |
| | Transfer to Projects Fund for Grant Projects | Funds are transferred to Projects Fund for Grant projects from Platte County or any other grant entity. | 20-22-00 | | 50,523 | 0 | | | |
| | | **Expenses: Transfers (550)** | | 0 | 90,523 | 41,200 | 41,200 | 41,200 | 92,436 |
| | | **Total Parks Sales Tax Fund (41) Expenses** | | 0 | 358,099 | 1,471,200 | 221,121 | 450,307 | 4,016,936 |
| | | **Ending Fund Balance Parks Sales Tax Fund (41)** | | 118,513 | 326,940 | 92,848 | 567,589 | 489,160 | -2,998 |