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OFFICE OF THE CITY MANAGER

MEMORANDUM

TO: Mayor/Council
FROM: Lee Gilmour, City Manager *LG*
DATE: April 30, 2020
SUBJECT: FY-2021 Recommended Operating Budget

This document contains the recommended FY-2021 operating budget for the City of Perry. Per standard practice only standard ongoing operating funds are presented. Major factors impacting this budget are:

1. The impact of COVID-19 on the City's revenue streams. Although it is not known the total impact costs are being watched carefully.
2. No new positions are recommended.
3. No capital items are recommended except a needed replacement in the Social Waste System Revenue Fund.
4. Health/dental expenditures are projected to exceed the original FY-2020 allocation by 13.73% increasing from \$2,173,500 to \$2,472,000. The City's cost for a single employee is \$13,500 and the family cost is \$29,900. There is no increase requested from the employee.
5. The Council approved positions in the middle of FY-2020 are recommended for funding.
6. In some funds there are position adjustments, cost centers shifted and contractual services recommended.
7. No pay plan adjustment (cost of living) or merit increases are recommended for funding. They will be restored if the City can financially support it.
8. No part time positions are recommended, except part-time firefighters.

The intention of this budget is to address future needs in a very uncertain environment. If you have any questions or comments, please contact me.

CITY OF PERRY
 FY-2021 RECOMMENDED BUDGET SUMMARY

Fund	Revenue	Expenditures	Other Financing	Gain/(Loss)
General Fund	\$ 17,504,800	\$ 17,860,300	\$ 555,200	\$ 199,700
Fire Protection Utility District				
Special Revenue Fund	2,646,500	2,638,100	34,600	42,500
Hote/Motel Tax Special Revenue Fund	887,300	524,600	(362,600)	-
Water/Swerage System Revenue Fund	8,415,700	9,120,600	(20,900)	(725,800)
Gas System Revenue Fund	5,186,000	5,009,500	(261,700)	(85,200)
Solid Waste Revenue Fund	2,256,100	2,441,800	183,600	(2,100)
Stormwater District Revenue Fund	<u>759,200</u>	<u>759,200</u>	<u>6,000</u>	<u>6,000</u>
Total	\$ 37,655,600	\$ 38,354,100	\$ 134,200	\$ (564,900)

CITY OF PERRY

FUND STATUS

Fund	FY 2019 Actual	FY 2020 Budget Gain/(Loss)	FY2021 Recommended Gain/(Loss)	NET
General	\$ 4,444,326	\$ 549,800	\$ 199,700	\$ 5,193,826
Fire Protection	431,553	(195,700)	42,500	278,853
Hotel / Motel	52,329	(400)	-	51,929
Water / Sewer	1,676,662	829,100	(725,800)	1,779,962
Gas	1,588,727	(99,500)	(85,200)	1,493,577
Solid Waste	319,669	160,700	(2,100)	478,269
Stormwater	\$ 20,953	\$ 149,700	\$ 6,000	\$ 176,653

General Fund

The General Fund accounts for all the activities of the City unless it is designated as a stand alone process, examples are special revenue funds, construction funds and utility type funds.

Important aspects of the recommended FY-2021 General Fund are:

1. No millage rate increase is recommended.
2. Other fees and changes are increased by 2.00%.
3. The Animal Control function is shifted from the Perry Police Department to the Department of Public Works.
4. The parks improvement portion of the fund's debt service is shifted to the SPLOST 18 Construction Fund. This is a cost approved by the voters for that fund.
5. Destination parks maintenance is shifted to the Department of Public Works, from the Department of Leisure Services.

City of Perry
Recommended FY-2021 Operating Budget
General Fund

Fiscal Year	FY 2019 Actual	FY 2020 Original	FY 2020 12/31/18	FY 2021 Request	FY 2021 Recommend
Revenues					
Taxes					
Property	\$ 7,222,346	\$ 7,481,500	\$ 7,407,435	\$ 7,648,100	\$ 7,648,100
Other	3,274,308	3,247,100	1,744,809	3,793,600	3,793,600
Tax Total	\$ 10,497,654	\$ 10,728,600	\$ 9,152,244	\$ 11,441,700	\$ 11,441,700
License / Permits	617,474	514,900	436,621	616,500	616,500
Intergovernmental	159,328	6,100	66,948	5,300	5,300
Administrative Service Charges	1,089,819	1,353,900	643,678	1,270,000	1,270,000
Charge for Sves	2,370,860	2,584,500	1,352,389	3,137,900	3,137,900
Fines/Forfeitures	577,527	504,400	389,909	577,400	577,400
Investment	72,076	45,000	19,462	29,100	29,100
Contributions/Donations	119,186	-	65,399	-	-
Other Charges for Sves	755,433	262,000	167,541	426,900	426,900
Revenue Total	\$ 16,259,057	\$ 15,999,400	\$ 12,293,891	\$ 17,504,800	\$ 17,504,800
Expenditures					
General Government					
Office of the Council	\$ 113,966	\$ 109,900	\$ 57,603	\$ 107,200	\$ 107,900
Office of the Mayor	42,740	24,900	5,276	18,200	16,600
Office of the City Manager	1,360,797	1,447,000	673,470	1,606,788	1,475,300
Policy Education	37,089	37,800	6,711	37,800	37,100
Office of the City Clerk	126,402	121,800	59,434	127,700	120,900
Office of Elections	2,708	1,300	33,060	900	900
Department of Administration	571,703	534,500	221,197	558,400	561,900
Finance Department	363,786	432,700	256,956	585,400	611,900
Peach County Supplement	5,713	-	7,041	-	-
Office of the City Attorney	48,164	34,000	30,320	237,000	222,100
Information Technology	33,268	106,600	78,350	155,600	155,600

Health / Dental Benefits	2,965,176	2,173,500	1,323,480	2,379,500	2,562,600
Office of the City Auditor	40,500	44,300	40,000	52,200	52,200
Perry Municipal Court System	493,493	392,800	286,289	549,300	508,300
Category Total	\$ 6,205,505	\$ 5,461,100	\$ 3,079,287	\$ 6,415,988	\$ 6,463,300
Public Safety					
Perry Police Department	4,112,289	4,205,600	2,136,857	5,022,200	4,509,300
Court Technology	6,500	-	21,744	-	-
Secret Service					
Task Force	7,291	-	15,829	-	-
Bulletproof Vests	7,374	-	-	-	-
Perry Fire and Emergency Service	1,305,208	1,401,800	643,402	1,440,100	1,356,900
Department					
Houston County E-911	166,136	169,500	41,534	172,000	172,000
Hurricane Michael	73,793	-	-	-	-
Police Citizens Academy	-	-	-	1,500	-
Public Safety Total	\$ 5,678,591	\$ 5,776,900	\$ 2,859,366	\$ 6,635,800	\$ 6,038,200
Public Works					
Animal Sterilization Grant	2,950	-	-	-	-
Tree Board	6,750	9,800	4,475	16,800	-
Arbor Program	805	400	-	400	-
Department of Public Works	2,344,512	2,487,700	1,264,878	3,020,241	2,843,100
Category Total	\$ 2,355,017	\$ 2,497,900	\$ 1,269,353	\$ 3,037,441	\$ 2,843,100
Health / Welfare					
Senior / Disabled					
Utility Assist.	83,960	63,000	48,827	84,600	84,600
Perry Volunteer Outreach	-	-	-	9,700	5,500
Category Total	\$ 83,960	\$ 63,000	\$ 48,827	\$ 94,300	\$ 90,100
Recreation / Leisure					
Department of Leisure Services	607,185	500,300	269,428	586,600	498,500
Perry Public Arts Commission	3,091	4,400	23,099	2,800	2,800
Recreation Donation	2,653	-	93	-	-

Category	6,209	6,000	3,986	6,200	6,200
Youth Subsidy Program	6,209	6,000	3,986	6,200	6,200
Disc Golf	-	-	-	1,000	-
Category Total	\$ 619,138	\$ 510,700	\$ 296,606	\$ 596,600	\$ 507,500
Housing / Economic Development					
Buzzard Drop Restricted	21,585	-	7,750	-	-
Perry Musical Festival Restricted	20,514	-	11,313	-	-
Perry Housing Team	4,799	3,000	1,529	4,900	2,500
Housing Improvement	4,488	-	1,403	113,900	-
Houston County Land Bank	5,174	4,000	-	4,400	4,300
Brownfield Grant	79,334	-	58,336	-	-
Houston County Campus	6,067	-	58,370	-	-
Perry Area Chamber of Commerce	20,464	4,800	5,519	-	20,100
Middle Georgia Clear Air Coalition	3,504	3,500	1,752	-	3,500
21st Century Partnership	10,400	10,400	5,202	12,385	10,400
Community Promotions	6,677	4,200	90	4,200	4,200
Community Assistance	19,008	7000	1,810	5,000	5,000
Georgia National Fairgrounds	47,392	58,900	31,932	34,400	34,400
Downtown Development Authority of the City of Perry	17,651	9,600	4,832	50,000	11,700
Main Street	7,695	6,900	8,562	38,500	1,100
Perry-Houston County Airport Authority	95,667	44,600	22,200	44,600	44,600
Department of Community Development	840,274	966,900	472,004	1,216,500	1,001,400
Planning Commission	7,229	6,500	2,805	7,000	5,900
CD System Upgrade	51,242	-	-	-	-
UGA Tailgate	-	-	1,000	-	-
Food Truck Friday	-	-	2,000	-	-
Oktoberfest	-	-	1,500	-	-
Perry	-	-	800	-	-
Category Total	\$ 1,269,165	\$ 1,130,300	\$ 700,709	\$ 1,535,785	\$ 1,149,100

Capital									
Fixed Assets									
Administration	\$	19,907	\$	25,000	\$	-	\$	-	\$
Community Development		59,721		30,000		-		-	
Fire		86,465		-		60,000		-	
Police		232,011		419,500		143,684		386,900	
Public Work		160,941		25,000		116,453		-	
Leisure Services		19,907		15,000		-		-	
City Manager		19,496		-		-		32,000	
Fixed Assets Total	\$	598,448	\$	514,500	\$	260,137	\$	480,900	\$
Community Facilities									
Police	\$	-	\$	-	\$	-	\$	58,000	\$
Category Total	\$	598,448	\$	514,500	\$	260,137	\$	538,900	\$
Debt Service									
Administration	\$	1,766	\$	7,000	\$	3,533	\$	6,400	\$
Tax Note		629,088		-		-		-	
Perry Public Facilities Authority		155,337		311,000		97,087		22,500	
Police		497,642		487,200		244,061		446,200	
Fire		155,428		181,000		90,541		145,700	
Public Works		55,724		95,400		47,664		92,300	
City Manager		2,049		8,200		4,099		8,200	
Leisure Services		21,782		19,900		9,941		15,500	
Community Development		14,710		25,100		12,549		25,100	
Finance		-		-		-		7,100	
Category Total	\$	1,533,526	\$	1,134,800	\$	509,475	\$	761,900	\$
Expenditures Total	\$	18,343,710	\$	17,089,200	\$	9,023,720	\$	19,624,167	\$
Other Finance Transfers									
Hotel / Motel	\$	425,603	\$	367,400	\$	99,117	\$	362,600	\$
General Capital		500,000		-		-		-	

Water / Sewer	285,270	-	200,000	26,400	26,400
Gas	424,981	520,200	124,800	166,200	166,200
Stormwater	(175,992)	-	-	-	-
PPFA	-	-	(9,275)	-	-
Subtotal	\$ 959,862	\$ 887,600	\$ 414,672	\$ 555,200	\$ 555,200
Sale of Asset	\$ 625	\$ -	\$ 15,672	\$ -	\$ -
Capital Lensus	<u>885,588</u>	<u>514,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Total	\$ 2,346,075	\$ 1,402,100	\$ 430,319	\$ 555,200	\$ 555,200
Annual Gain / (Loss)	\$ 253,422	\$ 312,200	\$ 37,000,490	\$ 1,564,167	\$ 199,700

Fire Protection Utility District

Special Revenue Fund

The purpose of this fund is to pay for fire protection upgrade required by the insurance carriers. The fee option was determined by Council to be more equitable thru a millage increase. The non-Residential customers also pay for the Fire Marshall section.

The basic of the fire fee is the number of the fire calls responded to. The actual charge for non-Residential is based on HVAC controlled square footage and rick factor.

Chart A Fire Call Distribution

<u>Year</u>	<u>Residential</u>	<u>Non-residential</u>	<u>Total</u>
2014	33	7	40
2015	32	10	42
2016	24	3	27
2017	30	4	34
2018	20	4	24
2019	23	9	32
Average calls	27.0	6.2	33.2
Percentage	81.33	18.67	100.00%

The fire fee is recommended to increase 5%. The impact is shown on Chart B.

Chart B Fire Protection District Fee

ERU value	From	To
Residential	\$ 21.00/ERU	\$ 22.0/ERU
Non-residential	12.90/ERU	13.50/ERU

FIRE PROTECTION UTILITY DISTRICT SPECIAL REVENUE FUND

FISCAL YEAR	2019 Actual	2020 Original	2020 12/31/2019	2021 Requested	2021 Recommended
Revenues					
Licenses/Permits	\$ 6,916	\$ 6,700	\$ 3,459	\$ 4,600	\$ 4,600
Charge for Services	2,088,747	2,086,300	1,075,281	2,197,900	2,717,400
Investment	<u>463</u>	<u>300</u>	<u>360</u>	-	-
Revenue Total	\$ 2,096,126	\$ 2,093,300	\$ 1,079,100	\$ 2,197,900	\$ 2,722,000
Expenditures					
Public Safety					
Support Service	\$ 141,540	\$ 138,800	\$ 64,914	\$ 158,500	\$ 158,500
Perry Fire and Emergency					
Svs Dept.	<u>1,904,791</u>	<u>2,116,200</u>	<u>996,767</u>	<u>2,132,700</u>	<u>2,377,200</u>
Category Total	\$ 2,046,331	\$ 2,255,000	\$ 1,061,681	\$ 2,291,200	\$ 2,535,700
Capital					
Fixed Assets	\$ <u>48,332</u>	\$ -	\$ -	\$ <u>1,135,000</u>	\$ -
Category Total	\$ 48,332	-	-	\$ 1,135,000	-
Debt Service					
Fire	\$ <u>101,751</u>	\$ <u>110,400</u>	\$ <u>552,222</u>	\$ <u>102,900</u>	\$ <u>102,900</u>
Category Total	101,751	110,400	55,222	102,900	102,900
Expenditures Total	\$ 2,194,414	\$ 2,365,400	\$ 1,116,903	\$ 3,529,100	\$ 2,638,600
Other Financing					
Transfer					
General-SDA	\$ 35,184	\$ 37,000	\$ 20,052	\$ 34,600	\$ 34,600
Lease	<u>32,797</u>	-	-	-	-
Other Financing Total	\$ 67,981	\$ 37,000	\$ 20,052	\$ 34,600	\$ 34,600
Annual Gain/(Loss)	\$ (30,307)	\$ (235,100)	\$ (17,751)	\$ (1,292,000)	\$ 42,500

Hotel/Motel Tax Special Revenue Fund

The Hotel / Motel Tax Special Revenue Found accounts for the revenues collected from the City's accommodations excise tax. By law, distribution of projected tax income is show in Exhibit "A".

The Council in FY-2020 increased the tax rate from seven (7) percent to eight (8) percent.

Exhibit "A"

Accommodations Excise Tax Allocation

General Purpose	\$ 380,300
Tourism Promotion	380,300
Tourism Development	<u>126,700</u>
Total	\$ 887,300

HOTEL / MOTEL TAX SPECIAL REVENUE FUND

FISCAL YEAR	2019 Actual	2020 Original	2020 12/31/2019	2021 Request	2021 Recommend
Revenue					
Taxes					
Other	\$ 966,800	\$ 929,400	\$ 445,043	\$ 887,300	\$ 887,300
Investment	<u>10</u>	<u>100</u>	<u>39</u>	<u>-</u>	<u>-</u>
Revenue Total	\$ 966,810	\$ 929,500	\$ 445,082	\$ 887,300	\$ 887,300
Expenditures					
Housing / Economic Development					
General Purpose					
Support Service	\$ 28,647	\$ 30,900	\$ 14,784	\$ 17,700	\$ 17,700
Group Total	\$ 28,647	\$ 30,900	\$ 14,784	\$ 17,700	\$ 17,000
Tourism Promotion					
Christmas Decorations	\$ 2,144	\$ 10,300	\$ 3,744	\$ 1,200	\$ 1,200
Perry Area Chamber of Commerce	21,833	14,000	7,002	-	-
Perry Area Convention and Visitors					
Bureau Authority	400,370	384,300	190,546	415,274	369,100
Perry Area Historical Society		<u>10,000</u>	<u>222</u>	<u>10,000</u>	<u>10,000</u>
Group Total	\$ 424,347	\$ 418,600	\$ 201,514	\$ 426,474	\$ 380,300
Tourism Development					
Group Total	\$ 223,858	\$ 122,800	\$ 41,862	\$ 126,700	\$ 126,700
Expenditure Total	\$ 223,858	\$ 122,800	\$ 41,862	\$ 126,700	\$ 126,700
Expenditure Total	\$ 676,852	\$ 572,300	\$ 258,160	\$ 570,874	\$ 524,700
Other Financing					
Transfer					
General	\$ (425,603)	\$ (367,400)	\$ (99,117)	\$ (362,600)	\$ (362,600)
Other Finance Total	\$ (425,603)	\$ (367,400)	\$ (99,117)	\$ (362,600)	\$ (362,600)
Annual Gain / (Loss)	\$ (135,675)	\$ (10,300)	\$ 87,805	\$ (46,174)	\$ -

Water and Sewerage System Revenue Fund

The Water and Sewerage System Revenue Fund accounts for all income and expenses associated with the provision of drinking water and the treatment of wastewater for the City customers.

Fee	Current	Recommended
Base Charge	\$3.40/mo	\$3.00/mo
Water Consumption		
Residential	.3678/unit	.3935/unit
Non-residential	.3762/unit	.4025/unit
Wastewater		
Residential		
1-80 Units	.8040/unit	.8442/unit
81+ units	.6547/unit	.6824/unit
Non-residential	.8040/unit	.8442/unit
1-180 Units	\$.8040/unit	\$.8442/unit
181 + Units	.6547/unit	.6874/unit
New-meter fee	\$ 3.70/billing	\$ 3.00/ billing

Due to an increase in the water supplied by the Houston County Board of Commissioners, increased debt for new water treatment plant and need to replace meters the water consumption rate is recommended to increase 7% and the wastewater consumption rate is recommended to increase 5%.

WATER AND WASTEWATER SYSTEM REVENUE FUND

FISCAL YEAR	2019 Actual	2020 Original	2020 12/31/2019	2021 Request	2021 Recommended
Revenue					
Charge for Services	\$ 7,470,370	\$ 7,122,000	\$ 4,310,852	\$ 7,970,900	\$ 8,362,300
Investment	50,218	25,600	23,681	50,100	50,100
Other Charge for Service	<u>27,225</u>	<u>3,300</u>	<u>11,572</u>	<u>3,300</u>	<u>3,300</u>
Revenue Total	\$ 7,547,813	\$ 7,150,900	\$ 4,346,105	\$ 8,024,300	\$ 8,415,700
Expenditures					
Public Works					
Support Services	\$ 513,889	\$ 460,500	\$ 208,610	\$ 625,200	\$ 625,200
Administration	38,470	29,100	-	64,100	64,100
Meters	741,802	621,900	390,030	874,135	874,100
Water Provision	1,252,404	1,153,800	654,176	1,508,166	1,486,300
Wastewater Treatment	1,632,008	1,670,100	753,662	1,661,109	1,643,900
Collect Distribution	<u>1,262,448</u>	<u>1,170,400</u>	<u>596,085</u>	<u>1,186,983</u>	<u>1,183,400</u>
Category Total	\$ 5,441,021	\$ 5,105,800	\$ 2,602,569	\$ 5,919,693	\$ 5,877,000
Capital					
Fixed Assts	\$ 41,598	\$ 65,700	\$ 124,318	\$ 341,381	\$ 17,000
Community Facilities					
Redundant operation	29,671	-	-	-	-
Well 1 Upgrade	207,850	-	-	-	-
Inspections	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Category Total	\$ 279,119	\$ 65,700	\$ 124,318	\$ 441,381	\$ 17,000

Depreciation	\$	1,571,740	\$	1,573,400	\$	655,476	\$	1,579,200	\$	1,579,200
Category Total	\$	1,571,740	\$	1,573,400	\$	655,476	\$	1,579,200	\$	1,579,200
Debt Service	\$	1,036,427		1,061,000	\$	882,144	\$	1,647,400	\$	1,647,400
Category Total	\$	1,036,427	\$	1,061,000	\$	882,144	\$	1,647,400	\$	1,647,400
Expenditure Total	\$	8,328,307	\$	7,805,900	\$	4,264,507	\$	9,587,674	\$	9,120,600
Other Financing										
Transfer										
General SDA	\$	7,647	\$	-	\$	4,405	\$	5,100	\$	5,100
General		(477,370)		-		(200,000)		(26,000)		(26,000)
Lease		167,377		65,700		-		-		-
Other Financing Total	\$	(302,346)	\$	65,700	\$	(195,595)	\$	(20,900)	\$	(20,900)
Annual Gain / (Loss)	\$	(1,082,840)	\$	(589,300)	\$	(113,997)	\$	(1,584,274)	\$	(725,800)
Depreciation	\$	1,571,740	\$	1,573,400	\$	655,476	\$	1,579,200	\$	1,579,200
Cash	\$	488,900	\$	984,100	\$	541,479	\$	(5,074)	\$	853,400

Gas System Revenue Fund

The Gas System Revenue Fund accounts for two major activities. The first is the City's natural gas system operations. The second is the City's participation on the Mid State Energy Commission (JONG).

The City's natural gas product rates are set by the market through its broker the Municipal Gas Authority of Georgia.

The rate structure is recommended to be adjusted as shown in Exhibit "A".

Exhibit "A"

Recommended Rate Adjustment		
Rate	Current	Recommended
Base Charge	\$4.40/billing	\$4.00/billing
City Distribution Charge	.4161/ccf	.4369/ccf

This averages to an increase per unit of 1.75%.

GAS SYSTEM REVENUE FUND

Fiscal Year	2019	2020	2020	2021	2021
	Actual	Original	12/31/2019	Request	Recommended
Revenues					
Charge for Services	\$ 4,981,748	\$ 4,711,900	\$ 1,887,765	\$ 5,172,300	\$ 5,176,000
Investment	13,329	5,000	6,073	10,000	10,000
Other Charges for Service	<u>166,086</u>	<u>163,000</u>	<u>3,142</u>	-	-
Revenue Total	\$ 5,161,163	\$ 4,879,900	\$ 1,896,980	\$ 5,182,300	\$ 5,186,000
Expenditures					
Public Works					
Support Services	\$ 214,804	\$ 220,100	\$ 108,577	\$ 270,000	\$ 270,000
Franchise Fee	169,995	151,800	47,847	169,900	169,900
Rebate	580	-	235	500	500
Public Awareness	5,011	1,200	-	5,100	5,100
Operations	508,516	483,700	270,939	481,331	481,300
Supply	2,467,720	2,148,500	733,082	2,464,000	2,464,000
Jointly Owned Natural Gas	1,113,035	992,900	408,466	1,142,000	1,317,400
Consent Decree	350	-	-	-	-
Gas line Extensions	<u>18,845</u>	-	<u>14,223</u>	-	-
Category Total	\$ 4,490,856	\$ 3,998,200	\$ 1,583,369	\$ 4,532,831	\$ 4,708,200
Capital					
Fixed Asset	\$ -	\$ -	\$ -	\$ 86,150	\$ -
Category Total	\$ -	\$ -	\$ -	\$ 86,150	\$ -
Depreciation					
Category Total	\$ 91,418	\$ 91,700	\$ 35,808	\$ 85,400	\$ 85,400
Debt Service					
Category Total	\$ 18,715	\$ 220,900	\$ 72,983	\$ 215,900	\$ 215,900
Category Total	\$ 18,715	\$ 220,900	\$ 72,983	\$ 215,900	\$ 215,900

Expenditures Total \$ 4,600,989 \$ 4,310,800 \$ 1,692,160 \$ 4,920,281 \$ 5,009,500

Other Financing

Transfer

Genera-SDA \$ 4,506 \$ - \$ 2,427 \$ 4,500 \$ 4,500
General (232,881) (520,200) (124,800) (166,200) (166,200)
General Capital (283,150) (216,600) (207,373) (190,500) (100,000)
Other Financing Total \$ (511,525) \$ (736,800) \$ (329,746) \$ (352,200) \$ (261,700)

Annual Gain / (Loss)

\$ 48,649 \$ (167,700) \$ (124,926) \$ (90,181) \$ (85,200)

Depreciation

\$ 91,418 \$ 91,700 \$ 35,808 \$ 85,400 \$ 85,400

Cash

\$ 140,067 \$ (76,200) \$ (89,118) \$ (4,781) \$ 200

Solid Waste System Revenue Fund

The Solid Waste System Revenue Fund is established to account for all revenues and expenditures associated with the City's solid waste collection process. This includes residential and non-residential collection/disposal, yard and bulk collection, landfill close out costs and recycling.

The projected revenues indicated the totter service needs to increase 3%. The dumpster service rate remains the same. Exhibit "A" shows the monthly impact.

Exhibit "A"

Totter Rate Impact

Service	Current	Recommended
Totter	\$ 22.20/mo	\$ 24.00/mo
Extra Totter	6.40/mo	7.00/mo
Recycle	1.17/mo	1.20/mo

It is also recommended to replace one (1) of the knuckle boom trucks each year.

Solid Waste System Revenue Fund

FISCAL YEAR	2019 Actual	2020 Original	2020 12/31/19	2021 Requested	2021 Recommended
<u>Revenue</u>					
Charge for Services	\$1,958,449	\$ 1,927,000	\$1,016,289	\$ 2,194,300	\$ 2,255,800
Investment	<u>362</u>	<u>200</u>	<u>156</u>	<u>300</u>	<u>300</u>
Revenue Total	\$1,958,811	\$ 1,927,200	\$1,016,445	\$ 2,194,600	\$ 2,256,100
<u>Expenditures</u>					
Public Works					
Support Services	\$ 149,995	\$ 152,200	\$ 70,536	\$ 198,400	\$ 198,400
Department of Public Works	<u>1,785,317</u>	<u>1,797,700</u>	<u>862,196</u>	<u>2,056,800</u>	<u>1,971,800</u>
Category Total	\$1,935,312	\$ 1,949,900	\$ 932,732	\$ 2,255,200	\$ 2,170,200
<u>Capital</u>					
Fixed Assets	<u>\$ 39,817</u>	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,600</u>
Category Total	\$ 39,817	\$ 130,000	\$ -	\$ -	\$ 149,600
<u>Depreciation</u>					
Category Total	<u>\$ 54,683</u>	<u>\$ 53,300</u>	<u>\$ 25,537</u>	<u>\$ 61,200</u>	<u>\$ 61,200</u>
<u>Debt Service</u>					
Category Total	<u>\$ 68,257</u>	<u>\$ 14,200</u>	<u>\$ 7,067</u>	<u>\$ 60,800</u>	<u>\$ 60,800</u>
Expenditure Total	\$2,098,036	\$ 2,147,400	\$ 965,336	\$ 2,377,200	\$ 2,441,800
<u>Other Financing</u>					
Transfer	\$ 30,430	\$ 27,600	\$ 17,910	\$ 34,000	\$ 34,000
General-SDA Lease	<u>\$ 39,814</u>	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,600</u>
Other Financing Total	\$ 70,244	\$ 157,600	\$ 17,910	\$ 34,000	\$ 183,600
Annual Gain (Loss)	\$ (68,981)	\$ (62,600)	\$ 69,019	\$ (148,600)	\$ (2,100)
Depreciation	\$ 54,653	\$ 53,300	\$ 25,537	\$ 61,200	\$ 61,200
Cash	\$ (14,328)	\$ (9,300)	\$ 94,556	\$ (87,400)	\$ 59,100

STORMWATER UTILITY DISTRICT
REVENUE FUND

The Stormwater Utility District Revenue Fund accounts for the City's responsibilities that are required in the State mandated MS4 permit. Those responsibilities include stormwater system maintenance, capital planning, inspections, system improvements and provision of State required reports.

An equally important function is public education. The City addresses this requirement through social media postings, advertising, education displays and literature.

The fee is based on an average impervious surface for the city's single-family detached houses and the square footage of impervious surface divided by the single house value (ERU).

There is no fee increase planned in the FY-2021 recommended budget.

STORMWATER UTILITY REVENUE FUND

FISCAL YEAR	2019	2020	2020	2021	2021
	Actual	Original	12/31/2019	Request	Recommended
Revenues					
Charge for Services	\$ 643,229	\$ 724,800	\$ 364,022	\$ 759,200	\$ 759,200
Fines/Forfeitures	1,500	-	-	-	-
Investment	3	-	10	-	-
Revenue Total	\$ 644,732	\$ 724,800	\$ 364,032	\$ 759,200	\$ 759,200
Expenditures					
Public Works					
Support Services	\$ 105,685	\$ 106,500	\$ 47,778	\$ 118,000	\$ 118,000
Operations	426,650	286,600	154,835	419,900	233,900
Inspections	91,842	91,800	42,507	100,400	94,600
3rd Steeet Taps	63,979	-	-	-	-
Category Total	\$ 688,979	\$ 378,400	\$ 197,342	\$ 520,300	\$ 446,500
Capital					
Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
System Upgrade	-	-	-	112,900	154,500
Category Total	\$ -	\$ -	\$ -	\$ 112,900	\$ 154,500
Depreciation					
Category Total	\$ 106,117	\$ 98,600	\$ 37,214	\$ 87,200	\$ 87,200
Debt Service					
Category Total	\$ 70,335	\$ 71,100	\$ 60,336	\$ 71,000	\$ 71,000
Expenditures Total					
	\$ 864,608	\$ 654,400	\$ 342,670	\$ 909,400	\$ 759,200
Other Financing					

Transfer												
General -SDA	\$	5,989	\$	3,300	\$	4,030	\$	6,000	\$	6,000	\$	6,000
General		<u>175,992</u>										
Other Financing Total	\$	181,981	\$	3,300	\$	4,030	\$	6,000	\$	6,000	\$	6,000
Annual Gain / (Loss)	\$	(37,895)	\$	73,700	\$	25,392	\$	(144,200)	\$	6,000		
Depreciation	\$	106,117	\$	98,600	\$	37,214	\$	87,200	\$	87,200		
Cash	\$	68,222	\$	172,300	\$	62,606	\$	(57,000)	\$	93,200		