

TO: FINANCE, INSURANCE & PERSONNEL COMMITTEE
FROM: CLERK/TREASURER & DEPUTY CLERK/TREASURER
SUBJECT: 2022 BUDGET DELIBERATIONS SUMMARY MEMO – REVIEW OF POTENTIAL ASSIGNMENT OF DOLLARS
DATE: OCTOBER 3, 2021

COMMITTEE UPDATE MEMO

1. **PARKS.** Parks Department 10/1 resubmittal information, [online](#).
2. **REPORTS.** Recurring reports have also been updated, [online](#).
3. **CAPITAL PLANNING AND ASSIGNMENT OF DOLLARS.**

Assignment of dollars information is presented based on July memo to Finance Committee.

- It is viewable [online](#), but also attached below. Additional background on Fund Balance Policy is found : [Fund Balance Policy](#)
- First, as part of this discussion, Alder Thomas asked what the estimated, projected 12/31/2021 Fund 100 (General Fund) fund balance -- in excess of -- the required balance is? ANS. **\$165,890**. How calculated? See below.
 - a. Audited 2020 unassigned general fund balance: \$852,490
 - b. 2021 budget: Amount applied or transferred: \$0.00
 - c. From 8/21 Treasurer's Report, amount unassigned is projected to grow or (shrink) in 2021. (\$42,000.23)
 - d. Available unassigned general fund balance, as of 12/31/2021 -- to measure against 25% - 33% policy requirement: \$852,490 less \$42,000.23, or \$810,789.77. The 2022 budgeted General Fund expenditure amount is: \$2,186,781.13.
 - i. $\$810,789.77 / \$2,186,781.13 = 37.07\%$. The policy calls for an assignment of between 25% and 33%.
 1. How many unassigned dollars represents a change of 8%? From 37.07% to 29%?
 - a. $\$645,000 / 2,186,781.13 = 29.5\%$
 - b. $810,789.77 - 645,000 = \$165,890$.

Formula.

Current Year Undesignated Fund
Balance

_____ = % of Fund Balance
Current Year General Fund Budget

3. CAPITAL PLANNING AND ASSIGNMENT OF DOLLARS (continued)

Using the July memo example attached here is the current (10/3/2021) capital plan with a companion projection for how to assign dollars. From above we see the working figure for assignable dollars from the General Fund is \$165,890.

Department	Project #	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Fire												
Ambulance Replacement 220008	220008				250,000							250,000
Bay Floor Upgrade 200009	220009			93,000								93,000
Stryker Power Load System and Cot 220012	220012	80,000										80,000
Fire Department - Over Head Doors	f-13		75,000									75,000
Fire Engine 8 Replacement	f-17									1,300,000		1,300,000
Fire Total		80,000	75,000	93,000	250,000					1,300,000		1,798,000
<i>Fire Dept. Fund Balance Applied</i>		80,000	75,000	93,000	250,000					1,300,000		1,798,000
Fire Total		80,000	75,000	93,000	250,000					1,300,000		1,798,000
FIRE/EMS 12/31/21 estimate : 279,735	YR 2022	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031		
Capital Plan Expenditure	80000	75000	93000	250000	0	0	0	0	1300000	0		
Target Assignment Contribution	168697	168697	168697	168697	168697	168697	168697	168697	168697	168697		
Reserve/Assigned Balance (YR END)	368432	462129	537826	456523	625220	793917	962614	1131311	8	168705		
NOTES:												

Department	Project #	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Parks												
Baseball Field Reno 225003	225003		30,000									30,000
Lower Parking Lot Paving 225007	225007		45,000									45,000
Kitchen Reno 225009	225009		40,000									40,000
Banquet Chairs and Tables 225011	225011		30,000									30,000
Air Condition Install (Regional Trailhead)	225012	15,000										15,000
Electrical Update (Pavilion)	225013				15,000							15,000
Upper Pavilion Floor	225014		75,000									75,000
Lower Pavilion Reno 225015	225015			40,000								40,000
Reunion Hall/Shelter Reno 225016	225016			50,000								50,000
Basketball Court Reno 225017	225017			30,000								30,000
Lower Bathroom Reno 225018	225018				50,000							50,000
Stadium Concrete Steps & Seating 225019	225019				750,000							750,000
Field Lighting 225020	225020				400,000							400,000
Firemen's Park Parking Lot	225023				700,000							700,000
203 East Madison Street (proposed to be deleted)	225024	0										0
Disc Golf Course Update	225025		15,000									15,000
Fence Reno (partial)	225026		20,000									20,000
Gator (A)	225027		15,000									15,000
Gator (B)	225028					15,000						15,000
Air Conditioning Update (Pavilion)	225029		15,000									15,000
Firemen's Park Parking area (phase 1)	225030			60,000								60,000
Parks Total		15,000	285,000	180,000	1,915,000	15,000						2,410,000
Computer Aid												
Grant Requiring City Match												
Property Taxes												
		15,000	285,000	180,000	65,000	15,000						560,000
		0										0
					1,850,000							1,850,000
Parks Total		15,000	285,000	180,000	1,915,000	15,000						2,410,000
PARKS 12/31/21 estimate : \$0.00												
Other Funding Sources		15,000	285,000	180,000	65,000	15,000	0	0	0	0	0	
Target Assignment Contribution		462,500	462,500	462,500	462,500	0	0	0	0	0	0	
Capital Plan Expenditure		15,000	285,000	180,000	1,915,000	15,000	0	0	0	0	0	
Reserve/Assigned Balance (YR END)		462,500	925,000	1,387,500	0	0	0	0	0	0	0	
NOTES:												

Department	Project #	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Library												
Library Parking Lot 812001	812001		150,000									150,000
Library Carpet 812002	812002	80,000										80,000
Library Computers 812004	812004	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000
RFID	812005	15,000										15,000
Library Building Expansion	812008		500,000									500,000
Painting Library	812009			5,000								5,000
Library Computer Server	812010	6,000										6,000
Library Furnace Replacement	Lib-02				25,000							25,000
Library Total		103,000	652,000	7,000	27,000	2,000	2,000	2,000	2,000	2,000	2,000	801,000
<i>Federal Grant</i>		500,000										500,000
<i>Library Fund Balance Applied</i>		103,000	77,000	7,000	27,000	2,000	2,000	2,000	2,000	2,000	2,000	226,000
<i>Property Taxes</i>			75,000									75,000

CAPITAL 12/31/21 estimate : \$276,826										
	YR 2022	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031
Other Funding Sources	500,000	75,000	0	0	0	0	0	0	0	0
Target Assignment Contribution	0	77,000	7,000	27,000	2,000	2,000	2,000	2,000	2,000	0
Capital Plan Expenditure	103,000	652,000	7,000	27,000	2,000	2,000	2,000	2,000	2,000	2,000
Reserve/Assigned Balance (YR END)	673,826	173,826	173,826	173,826	173,826	173,826	173,826	173,826	173,826	171,826

NOTES:

Police

Department	Project #	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Squad CompuMobile Data Computers	400006						8,500					8,500
Squad Replacement	400008		34,000	35,000	35,000	35,000	36,000	36,000				211,000
Body-Worn Camera	400010	2,250										2,250
Squad Radar	400043	1,600				2,200						3,800
Taser Units	400044	1,800		1,800								3,600
Debilitators Replacement	PD-12			7,500								7,500
In Car Cameras	PD-9		8,000			4,000						12,000
Police Total		5,650	42,000	44,300	35,000	41,200	44,500	36,000				248,650
<i>Borrowing Proceeds</i>		5,650	8,000	9,300		6,200						29,150
<i>Property Taxes</i>							8,500					8,500
<i>Squad Car Reserve Fund</i>			35,000	35,000	35,000	35,000	36,000	36,000				212,000
Police Total		5,650	43,000	44,300	35,000	41,200	44,500	36,000				249,650

CAPITAL PD 12/31/21 estimate : \$23,281.10	YR 2022	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031
Other Funding Sources	0	0	0	0	0	0	0	0	0	0
Target Assignment Contribution	24,359	44,300	35,000	41,200	44,500	36,000	40,000	0	0	0
Capital Plan Expenditure	5,650	42,000	44,300	35,000	41,200	44,500	36,000	0	0	0
Reserve/Assigned Balance (YR END)	42,000	44,300	35,000	41,200	44,500	36,000	40,000	40,000	40,000	40,000

NOTES:

DPW PRIOR YEAR DATA

400-57-5711-813		This account: Prior year assignments					
				Budget			
2018				50,000.00			
2019				0.00			
2020				50,000.00			
2021				50,000.00			
				150,000.00			
400-57-5701-818		DPW Capital Equip Purchases					
		Purchases		Budget			
2018		22,753.32		23,304.00			
2019		140,990.62		145,000.00			
2020		43,309.40		31,500.00			
2021		17,900.00		17,900.00		With 2021 budget amendment	
		224,953.34		217,704.00			
			BEGINNING				
			YEAR	TRANSFER	CURRENT YEAR	CURRENT YEAR	YEAR END
			BALANCE	(LOSS)	EXPENSES	REVENUE/ALLOWANCE	BALANCE
2018	400-32601	ROAD VEHICLE ACCOUNT	83,043.76		-	50,000.00	133,043.76
2019	400-32601	ROAD VEHICLE ACCOUNT	133,043.76		-130,000.00		3,043.76
2020	400-32601	ROAD VEHICLE ACCOUNT	3,043.76		-43,309.40	50,000.00	9,734.36
2021	400-32601		9734.36		-17,900	50,000.00	41,834.36

Bobcat, Skid Steer Loader	400018				65,000		65,000
Chipper, Wood Bandit 200xp	400017	70,000					70,000
Mower, SCAG	400020	11,000				11,000	22,000
Roller, Wacker Unit	400021			8,000			8,000
Sweeper, Street Elgin	400022			160,000			160,000
Tractor, JD 2555	400023		80,000				80,000
Tractor, JD End Loader	400024			220,000			220,000
Tractor, X750 JD Lawn Mower	400025	20,000			20,000		40,000
Truck Dump Freightliner #2	400026					135,000	135,000
Truck, Dump Freightliner #5	400027					135,000	135,000
Truck, Dump Freightliner #7	400028			135,000			135,000
Truck, Ford F-550 (chipper)	400029				60,000		60,000
Truck, Pickup Chevy	400030					40,000	40,000
International Truck #1(Replace 2020 International)	400032	135,000					135,000
JD 1025R	400033					25,000	25,000
City Hall Parking Lot (zerod out 8/20 FC action)	400034	0					0
Van Buren St	400036			650,000			650,000
Taylor St & north end Van Buren St	400037				650,000		650,000

CAPITAL PD 12/31/21 estimate : \$41,958.22	YR 2022	YR 2023	YR 2024	YR 2025	YR 2026	YR 2027	YR 2028	YR 2029	YR 2030	YR 2031
Other Funding Sources	1,962,328	924,743	1,374,743	924,743	674,743	674,743	674,743	674,743	674,743	674,743
Target Assignment Contribution	165,000	175,000	175,000	175,000	150,000	150,000		0	0	0
Capital Plan Expenditure	1,962,328	731,000	2,051,515	1,173,000	730,000	755,000	796,000	650,000	160,000	650,000
Reserve/Assigned Balance (YR END)	206,958	575,701	73,929	672	95,415	165,158	43,901	68,644	583,387	608,130

Other funding sources includes \$450k in new debt each year