

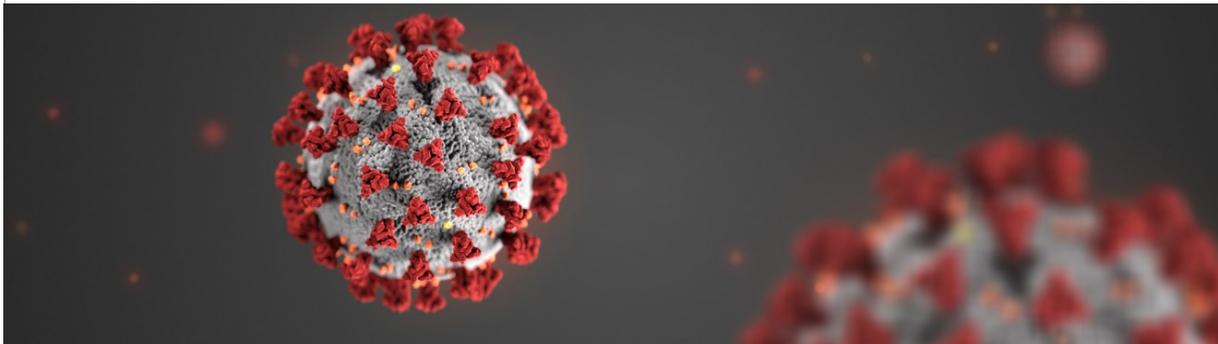


May 2020

City of Washington Terrace

Weber County, Utah

Tentative Budget Fiscal Year 2021



Coping with Crisis

Submitted by:
Tom Hanson, City Manager
Shari' Garrett, Finance Director

www.washingtonterracecity.org

Mayor



Mark C. Allen

City Council



Scott Barker



Blair Brown

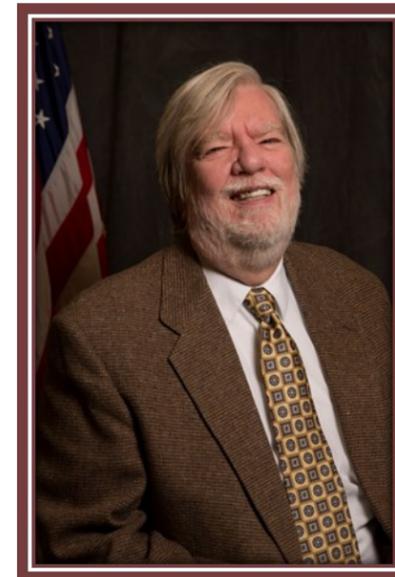
City Council



F. Carey Seal



Jeff West



Larry Weir

MISSION

To provide the citizens of Washington Terrace with essential and innovative services in a timely and cost efficient manner.

PHILOSOPHY

We do the will of the people, under direction from the Council, to the highest professional and ethical standards.

CORE VALUES

People

Trust, Respect, Recognition

Service

Quality, Helpful, Timely

Results

Planning, Decisions, Follow-through

Communication

Multi-Directional, Formal, Informal

Commitment

Involvement, Dedication, Support

Excellence

Innovation, Details, Professionalism

LEGISLATIVE POLICY PRIORITIES

Policy statements identify top community priorities that are tied to the City's Mission Statement, Organizational Philosophy, and Core Values in providing quality public services.

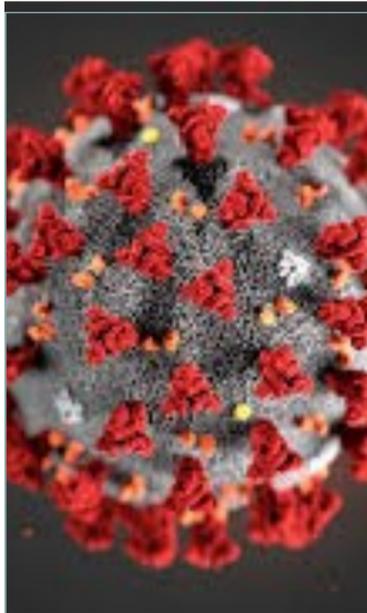
The executive team work closely with the legislative body to identify specific measurable strategies for each of these policy statements.

LEGISLATIVE POLICY PRIORITIES

LEGISLATIVE POLICY PRIORITIES

Reserved

Reserved



“In response to the impending financial challenges of the COVID -19 recession and the resulting impacts on our revenue stream, Washington Terrace City is implementing the Recession/Revenue Shortfall Plan (RRSP)...”

CITY MANAGER’S MESSAGE

I am pleased to submit the fiscal year 2021-2025 operating and capital budget for Washington Terrace City. The formulation of this budget is based on careful application of Government Finance Officers Association guidelines and best practices, and diligent work from the staff, Mayor and Council.

The budget presented has been constructed to reflect the Policies and Priorities set by the Washington Terrace City Council and Mayor. The policies, priorities and accompanying goals, and highlights are the fundamental building blocks used in setting the budgetary outcomes. With fiscal restraint and the application of policy priorities as the guide, the City will continue to provide the services and infrastructure needed to support its residents and stakeholder’s contingent on the city’s ability to collect appropriate revenues.

In response to the impending financial challenges of the COVID -19 recession, and the resulting impacts on our revenue stream, Washington Terrace City is implementing the Recession/Revenue Shortfall Plan (RRSP) as outlined in the budget document. (page 222) The RRSP provides helpful guidelines that, if judiciously and strategically implemented, will assist the City in maintaining levels of service while at the same time reducing expenses. The plan will require innovation

in the way we provide services, while at the same time deliberately and carefully reducing costs. Implementation of the plan will allow us to come together in unprecedented ways as we cooperatively work to find solutions to the challenges ahead. Working together, we will eventually overcome this downturn and we, as a City, will be better for it.

Based on careful economic forecasting, we are projecting a significant drop in revenues as a result of the COVID-19 epidemic for the next several months. The doubt and uncertainty in the waning economy and the authenticity of the downturn has eroded our economic base into the COVID-19 recession of 2020. This financial recession will obviously affect individuals, families, communities, nations and the world. The full reach and duration of the recession is unknown. However, we know this recession not only strikes the nation, but will most certainly be felt in every business and every home in our community. Therefore, every effort is being made to minimize the financial impact to residents and businesses alike.

In an effort to assist our citizens and stakeholders, there will be no tax increase from the city this year and increases to utility rates have been postponed for the upcoming year. Several areas of the budget will be impacted by the Recession/Revenue Shortfall Plan to in-

CITY MANAGER’S MESSAGE

- Forgive utility late fees and penalties during emergency declaration period.
- Postpone Major Fleet Purchases.
- Postpone the Fleet Plan.
- Postpone hiring of non-critical positions.
- Postpone wage increases starting in July.
- Propose a reduction of police services contract additions -- Cut additions by 50%
- Move forward with Capital Project as planned and secured... (CDBG – RAMP – STP- Restricted Funding).
- Elimination of Terrace Days for 2020.
- * Strategic use of Reserve Funds (Rainy Day Funds) to back fill shortfalls.

ment of funds to provide the services critical for the wellbeing of the residents and businesses within our borders.

This budget is the result of many hours of dedicated work from the Mayor, Council and committed staff of Washington Terrace City. I would like to thank the Mayor and Council and our devoted staff for their efforts in producing this outstanding document.

Sincerely,

Tom Hanson
City Manager

The financial goals, service levels and outcomes of the budget are directly linked to the legislative Policy Priorities that can be found in this budget document. The council policy priorities are the framework from which budget decisions and goals are generated and used to direct staff in formulating budget recommendations. In the end, the budget is a combination of the Mayor and Councils’ desire to judiciously serve the stakeholders of the City, staffs’ desire to meet the legislative policy priorities, and the careful manage-

“Implementing the (RRSP) plan will require *innovation* in the way we provide services, while at the same time deliberately and carefully *reducing costs.*”



FISCAL FIRST AID

The Government Finance Officers Association (GFOA) released fiscal first aid techniques governments can implement when responding to financial distress. GFOA states that fiscal first aid techniques can be used as an immediate short-term aid to stop perpetuating financial distresses. While the development of permanent treatments may be necessary, in less severe cases of financial distress, fiscal first aid

alone may be sufficient.

The COVID-19 crisis emerging in Utah in March 2020 has required the City to implement fiscal first aid techniques and the Recession/Revenue Shortfall Plan. Refer to the Major Budget Issues section of this document for treatments being implemented.

Fiscal first aid are techniques governments can implement when responding to financial stress.

TREATMENTS

Primary Treatments – are those that are recommended as the first line of defense and should be considered as a first option. In many cases, the go-to treatments not only provide immediate help but also improve the long-term prognosis.

Treatments to Use with Caution - may be called for if the go-to techniques are not sufficient. However, the side effects of these treatments could potentially worsen financial condition if used improperly.

Treatments to Use with Extreme Caution - might help the near term financial situation, but could ultimately work against financial sustainability. For example, a treatment might damage the government's reputation, thereby reducing the public's support for local taxes.

Treatments Not Advised - are ones that can cause trouble.

The first step in implementing fiscal first aid is to diagnose the main causes of the problem. Accurate diagnosis is essential for selecting the right treatment and getting support for the treatment regimen. GFOA states that when diagnosing the problem, it is advisable to emphasize factors internal to the organization such as structure, culture, and communications. While external causes, such as a poor economy or state/federal mandates, may be at least partially to blame for fiscal distress, fixating on these largely uncontrollable items saps confidence that a good solution can be found.

Fiscal First Aid Techniques			
Primary Treatments			
Action	Revenue	Action	Human Resources and Benefits
X	Audit revenue sources	X	Evaluate overtime use
X	Improve billing and collections procedures	X	Address health care costs & workers' compensation claims patterns
X	Explore fees for services	X	Re-examine labor structures
	Propose taxes with a strong nexus	X	Assess organization structure
	Conduct a tax lien sale	X	Integrate human resources and financial systems
		X	Investigate risk management
Management Practices			
X	Make managers manage		Financial Planning and Analysis
X	Enhance purchasing practices	X	Evaluate financial condition & get benchmark data
X	Pursue inter-organizational cooperation	X	Inventory programs and ascertain their costs
X	Revisit control system	X	Audit certain recurring expenditures
X	Centralize financial management and human resources activities	X	Divest of loss-generating enterprises
X	Develop cash flow reporting	X	Seek state, federal, and/or regional assistance
X	Establish a culture of frugality	X	Identify sources of liquidity
X	Recognize opportunities within crisis		
X	Manage perceptions		Capital and Debt
X	Be willing to spend money to save money	X	Start comprehensive capital project planning
X	Network with peer agencies and individuals	X	Restructure debt
Treatments to Use with Caution			
	Revenue		Human Resources and Benefits
	Sell assets		Offer early retirement program
	Obtain better returns on idle cash	X	Increase part-time labor
		X	Institute hiring/wage freezes
			Reduce hours worked and pay
	Capital and Debt		Financial Planning and Analysis
	Use short-term debt to pay for vehicles	X	Revisit interfund transfer policies
X	Defer and/or cancel capital projects		Use Fund Balance to Soften the Landing
	Use debt to fund pay-go capital projects		Management Practices
			Close facilities (or reduce hours of operation)
		X	Outsource
Treatments to Use with Extreme Caution			
	Revenue		Human Resources and Benefits
	Levy a broad tax increase		Make across-the-board wage cuts
	Create special taxing districts		Defer compensation
	Capital and Debt		Management Practices
			Make large or sustained across-the-board budget cuts
Treatments Not Advised			
	Revenue		Human Resources and Benefits
			Underfund accrued liabilities like pensions
	Capital and Debt		Management Practices
	Shift operational costs into capital budgets		Use accounting manipulations

Washington Terrace has a rich history dating back to the World War II era.

CITY HISTORY

Washington Terrace is a bedroom community with a rich history dating back to the World War II era. In the 1940's, the United States Government began creating large housing projects to provide temporary housing for workers of the military facilities supporting the war effort. As part of a military housing project, Washington Terrace was created in 1942-43. This project created approximately 1,400 two-bedroom family homes in barracks style housing. During World War II, the Terrace Housing Project met the needs of many service men and women and war workers from many trades. At the time there was no thought of this project continuing beyond the war.

After World War II, residents began efforts to convert the surplus temporary housing project into a permanent community. Through painstaking planning efforts, residents negotiated with the Federal government to create a permanent community utilizing the temporary infrastructure and housing. It is estimated that the original construction cost of the temporary governmental project was about \$8,000,000.

The Washington Terrace Non-Profit Housing Corporation purchased the temporary housing project from the Federal

Government on September 1, 1950, for \$2,250,000. On that day, the Housing Corporation paid a 10 percent down payment of \$225,000 and assumed a mortgage note of \$2,025,000. From 1950 until its incorporation on December 12, 1958, the Housing Corporation operated the municipal needs of the community. The City has always been a leader in innovation and determination. Inspired by the founding residents, this community has never lacked great examples of vision and leadership.



Monument recognizing the 5 branches of the US military—Civic Center

FORM OF GOVERNMENT

The City operates under a council-manager form of government. Under this organizational structure, the Mayor and a five member Council appoint a city manager to act as the chief executive officer who oversees the daily operations of the City. The Council establishes policy and direction by enacting local legislation and adopting budgets; the city manager is responsible for implementing the Council's policies and direction.

The Mayor appoints Planning Commission members and alternates. The Planning Commission is a volunteer position appointed to 4 year staggered terms. The Commission's primary responsibilities are to review and provide a recommendation on new development plans in accordance to the direction established by Council, zoning changes, and the general plan.

The Mayor is elected for a 4-year term.

The 5 member Council is elected for 4-year staggered terms.

DEMOGRAPHIC INFORMATION



Since the City's incorporation in 1958, the population has changed by approximately 2,711 persons or increased by 42 percent, while the County's

City, County, and State Population History						
Year	City		Weber County		State of Utah	
	Population	% change	Population	% change	Population	% change
2017	9,152	0.0%	251,769	1.8%	3,102,000	1.9%
2016	9,152	-0.1%	247,319	1.8%	3,044,000	1.8%
2015	9,157	1.0%	242,978	5.1%	2,991,000	7.8%
2010	9,067	6.0%	231,236	17.1%	2,775,000	23.5%
2000	8,551	4.4%	197,541	24.8%	2,246,553	29.9%
1990	8,189	-0.3%	158,330	9.5%	1,729,227	17.3%
1980	8,212	13.4%	144,616	14.5%	1,474,000	38.3%
1970	7,241	12.4%	126,278	14.0%	1,066,000	18.4%
1960	6,441		110,744		900,000	

Source: www.census.gov
Note: The City was incorporated in 1958.

The City anticipates "build out" will occur at a population of approximately 12,000 – 14,000.

Since 1980, the City has had minimal population growth, growing from 8,212 to 9,152 in 2017.

Census Quick Facts	Washington Terrace City	Weber County	Utah
2017 Population Estimates	9,152	251,769	3,161,105
Median Household Income	\$53,070	\$62,036	\$65,325
Persons in poverty, percent	11.60%	10.80%	9.70%
Educational Attainment: Percent high school graduate or higher	94.10%	90.10%	91.80%
Persons without health insurance, percent	10.80%	10.10%	10.80%
Median Housing Value	\$149,400	\$183,100	\$238,300
Total Housing Units	3,657	89,495	1,046,597
Number of Companies	374	16,247	251,419
Male Median Income	\$35,491		\$37,439
Female Median Income	\$17,935		\$20,121
Veterans	568	14,417	125,074
Percent of households with a broadband Internet subscription	81.10%	81.80%	83.70%

Source: US Census

REGIONAL OVERVIEW



Wasatch Front, Utah

The City of Washington Terrace is a 2 square mile suburban community located along the Wasatch Front in Weber County, Utah. Weber County, population 200,000, is home to 22 communities of cities, towns, and unincorporated areas. The City is located 30 miles north of the capital city Salt Lake City, 40 miles from the Salt Lake International Airport, which can be easily reached by nearby Interstate 15 or the Front Runner Rail System. Additionally, Interstate 84 runs adjacent to the southern City boundaries serving as a main easterly corridor.

Washington Terrace is home to Ogden Regional Medical Center, Weber School District, and Bonneville High School. Within an 8 mile radius of the City is Hill Air Force Base, Internal Revenue Service, Weber State University, Ogden Hinckley Airport, and McKay Dee Hospital. The City of Washington Terrace is a proud residential community that focuses on preserving the community as a great place to live.

Northern Utah and the Weber County region offers excellent quality of life with recreational opportunities that attract visitors around the world. During the 2002 Olympics Winter Games, the Weber County region hosted a number of events including the downhill, combined races, and super-G events. The local area offers a wide-variety of high adventure recreation such as: skiing and snowboarding, skydiving, hiking, biking and cycling, climbing and bouldering, and kayaking and paddle sports. Other regional recreational opportunities include classic recreation such as golf, swimming, home to the Ogden Marathon, and local sports teams and leagues. All of these recreational opportunities are within close proximity to the City—within 30 minutes or 20 miles.



Home to Ogden Regional Medical Center, Weber School District, and Bonneville High School.

Located 30 miles north of the capital city Salt Lake City, and 40 miles from the Salt Lake International Airport.

Excellent local access to commerce, education, recreation, transportation, healthcare, and other services.



BUDGET DOCUMENT

Policy Document

Financial Plan

Operations Guide

Communication Device

OVERVIEW

BUDGET DOCUMENT

The purpose of this document is to present a budget document to the highest professional quality reflecting sound financial management practices in the following essential areas:

Serve as a Policy Document – Clearly describing the City’s short-term and long-term financial and non-financial goals and objectives.

Serve as a Financial Plan – Describe the fund environment including structure, balances, and major revenues and expenditures.

Serve as an Operations Guide – Describe the activities, services, and functions carried out by the organizational units.

Serve as a Communication Device – Provide a clear summary of significant budget issues and trends in resources, requirements, and policies.

The budget document should be read and considered with the City’s Comprehensive Annual Financial Report to provide an in depth understanding of the City’s financial and economic condition including

EXECUTIVE SUMMARY

The principal objective of this executive summary is to clearly describe the City’s budget process and highlight significant changes to the budget. This will enable the Mayor and City Council to provide policy direction during the budget process. This objective will be accomplished by addressing the following tasks:

1. Overview of goals and outcomes of the Budget Summary
2. Provide a summary of the City’s financial position
3. Outline the overall budget process & changes to the budget format
4. Provide a Budget Summary for Fiscal Year 2020 adjusted budget, 2021 tentative budget, and 2022 - 2025 financial plan (coming soon).
5. Discuss capital project prioritization and CIP funding issues
6. Provide an overview of the City Manager’s Recommended Budget
7. Discuss the status of the various City projects
8. Highlight future issues
9. Establish citywide budget policy

BUDGET PROCESS

Through the budget process, the Council will adopt a budget and financial plan that will serve as a policy document for implementing the legislative policy statements and priorities. The budget provides the executive body with the resources necessary to accomplish the service delivery goals established by the legislative body.

The budget process is an essential element of financial planning, management, control, and evaluation of service delivery. Additionally, the budget process offers a series of public hearings for customers of these services to give input on these programs and levels of services.

According to state statutes, the City Manager shall prepare and present to the City Council a proposed balanced budget by the first regularly scheduled Council meeting in May. According to Utah Code Annotated (UCA) §10-6-110(2), a balanced budget is defined as “the total of the anticipated revenues shall equal the total of appropriated expenditures”. The proposed budget must be available for public inspection during normal business hours after it has been filed with the City Council. The Council holds at least one public hearing on the proposed budget. Before June 30, the Council must adopt either a tentative budget if the certified tax rate is to be exceeded (tax increase) or

a final budget and proposed tax rate (no tax increase). If there is a property tax increase, the Council holds an additional public hearing before adopting the budget by August 17.

The City begins the budget process as early as November with the legislative body identifying priorities and objectives for the next year. Each department director is responsible for preparing budget requests for each program based on specific criteria outlined the following “Considerations for Funding”. Legislative objectives are addressed either in the current level budget or as additional options for enhanced, increased, or decreased service levels.

The City Manager reviews budget requests, including budget options, with each department director and develops a proposed budget balanced within the limits of the current available resources or with a proposed increase in fees and/or tax revenues. Beginning in April through the first meeting in June, the Council has the opportunity to review the proposed budget, consider public comment, and finally, adopt a balanced budget. The operating budget is adopted on an annual basis. Capital construction normally takes place over more than one fiscal year; therefore, capital budgets are adopted on a project length basis.

The budget process links the legislative policy statements and priorities to the day-to-day operations of the City.

Budget Document

6 Major Areas

Executive Summary

Operating Budget

Budget Summaries

Financial Policies

&

Objectives

Performance

Measurement

Supplemental

BUDGET PROCESS (CONT.)

BUDGET FORMAT

The Budget Document is a tool to be used by management and staff to implement the direction established by the legislative body to carry out the needs and direction of the community.

Executive Summary offers an introduction to the budget through a budget message that provides a summary explanation of key choices and decisions made during the budget process. This message further addresses the ramification of these choices and decisions. The Executive Summary also includes the legislative policy statements that shape the budget parameters and an outline of the budget process and calendar.

Operating Budgets reports in detail how the City's fiscal resources are used to deliver public services. Included with the operational budgets are the department's service overview, goals, accomplishments and highlights, and performance measures.

Budget Summaries focus on government-wide revenues and expenditure summaries and individual fund summaries.

Policies and Objectives section focuses on improving the decision making by providing clear, agreed-upon parameters. The guidelines strive to achieving fiscal accountability and management, full disclosure, and act as a planning tool to assist in the decision making process.

Performance Measurement included in this document includes outputs of individual units to provide a meaningful way to assess the effectiveness and efficiency of those units. The performance measures are tied to mission, goals, and objectives of each department.

Supplemental Section offers an introduction to the capital project program, government-wide fee schedule, resolutions adopting the budget, and glossary of terms.

The Executive Summary represents staff's recommendations to carry out the Mayor and Council's goals for the upcoming budget year. By adopting the Fiscal Year 2021 budget, City Council is legally appropriating funds and authorizing expenditures in accordance with policies outlined in this document and in accordance with State law. Each year the City Council will be required to adopt the next year's budget. For planning purposes, the Fiscal Plan is not legally adopted but rather it is the anticipated operations plan for future fiscal years.

BUDGET PROCESS (CONT.)

BUDGET CALENDAR

Prep of Tentative Budget

November

Legislative body identifies community goals and objectives. Tentative capital improvement plan reviewed and updated.

December

Budget Calendar and instructions presented to departments. Department mid-year performance measures due.

January

Department's submit budget options and tentative performance measures. Department's meet with City Manager and Finance Manager to discuss options and performance measures. Begin rate and fee analysis. Personnel pay plan benchmarking and benefit costs updated.

February – March

Budget analysis conducted. Compilation of Tentative Budget.

Budget Presentation and Public Hearings

April - May

Tentative Budget presented to Council. Staff presents introduction, executive summary, major budget issues, and budget policies.

The Council holds public hearing on the proposed tentative budget. Staff presents operating and capital budgets and tentative rate and

fee schedule. Council adopts tentative budget.

Adopt Final Budget and Set Certified Tax Rate

June (no proposed tax increase)

The Council holds public hearings on the proposed tentative budget; Council adopts final budget, certified tax rate and fee schedule (adopted prior to June 30th state deadline).

July - August (proposed tax increase)

July The Council notices Truth-in-Taxation Public Hearing (ad run twice in the two weeks preceding the hearing).

Aug.—Council holds Truth-in-Taxation Public Hearing, adopts final budget and sets certified tax rate.

Additional Budget Dates and Deadlines

30 days after adoption –

Budget due to State Auditor's Office Budget published and available on-line

90 days after adoption-

Submit Budget Document to Government Finance Officers Association for their Budget Presentation Award

Final Budget Document and Citizens Budget made available

Budget Calendar

Prepare

Present

Public Input

Adopt

Publish

Budgetary control is maintained at the department level.

BUDGET PROCESS (CONT.)

BUDGETARY CONTROL

Budgetary control of each fund is maintained at the department level. Department directors play an active and important role in controlling the budget. The City Council may amend the budget, by motion, during the fiscal year; however, increases in overall fund budgets (governmental funds) require a public hearing. Expenditures may not exceed appropriations at the department level.

CONSIDERATIONS FOR FUNDING

Requests for increased funding or levels of service should be considered at one time rather than in isolation or on a “piecemeal” basis. This policy does not preclude budget adjustments pursuant to state laws, but encourages that budget decisions, when possible, be part of comprehensive budget process.

Departments are given specific instructions during the budget process that all budget requests must meet prior to being considered by the City Council. All requests should meet at least one of the following criteria:

- Offset with equal or greater reductions elsewhere within a department’s budget. Requests that are offset with budget reductions in the same budget category. For example: a new personnel request should be offset with existing personnel funding, materials should offset materials, etc. Personnel requests with offsetting existing funds other than personnel are discouraged and will be subjected to a heightened review.
- Demonstrate an exceptional need that could not have been anticipated during the budget process.
- Signify a budget reduction in future budget cycles to offset cost.
- Tied to a legislative policy.
- Generate new revenues.
- Federal, State, or local mandate.
- Tied to contractual obligations.
- Health/safety concerns.

On or before the last day of the fiscal period in which a final budget has been adopted, budget amendments may become necessary to change estimated revenues and appropriations in certain funds. The Council, prior to approving budget amendments, must hold a public hearing to solicit public input on said proposed changes.

BUDGET FORMAT

The budget process is approached on a multi-year basis rather than annually. The multi-year approach or five year financial plan anticipates revenues and expenditures for the appropriation year and four years beyond. This multi-year approach encourages a forward thinking approach to programs and service delivery by offering a comprehensive financial outlook that anticipates budgetary assumptions.

Each budget year beyond the required appropriations period, is referred to as a multi-year financial plan that *does not* act as a formal spending document but rather serves as a plan that can be amended freely without legislative approval. The financial plan only becomes a formal spending document with approval by the legislative body at which time the plan becomes the annual budget. Implementing a multi-year financial plan offers the City numerous advantages, including but not limited to:

Improved Financial Management

Improved Long-Term Planning

Ability to Evaluate Program and Service Delivery

In addition to the five year plan, anticipated budgetary changes to the current year budget are also

considered.

During the first year of a multi-year budget process is when the majority of the planning occurs. The second year typically will include minor adjustments and anticipated programmatic changes. The goal of this type of planning is to ensure that operational needs are meeting the long-term organization’s direction. Each year the City will incorporate the current adjusted budget with the five-year plan.

For the first year, July 1, 2019 – June 30, 2020, the City Council has approved a budget and a fiscal plan for the four years thereafter.

Multi-year
Budget Plan

Improved
Financial
Mgmt.

Long-term
Planning

Evaluate
Program
&
Service
Delivery

PROPERTY VALUATION & TAX ASSESSMENT

MARKET VALUE

The county assessor appraises residential property at 100% of its “fair market value,” which is theoretically the value at which the property would sell for on the open real estate market. In the process the assessor is also aiming for uniform valuations,

meaning that similar properties should have similar values. The standards of fair market value and uniform valuations are requirements of the Utah Constitution.

TAXABLE VALUE

Part or all of the fair market value may be exempt from taxation per Utah law. After subtracting the exempt portion of the value, the remaining value is the taxable value. Residential properties that serve as the primary residence of any household receive an exemption of 45% of fair market value. Therefore, the taxable value is only 55% of fair market value. Tax rates are applied to the taxable value to determine the property tax due.

On the other hand, the taxable value of a second residence or an unoccupied residential property would be equal to 100% of fair market value.

PRIMARY RESIDENTIAL EXEMPTION

Part or all of the fair market value may be exempt from taxation per Utah law. After subtracting the exempt portion of the value, the remaining value is the taxable value. Residential properties that serve as the primary residence of any household receive an exemption of 45% of fair market value. Therefore, the taxable value is only 55% of fair market value. Tax rates are applied to the taxable value to determine the property tax due.

On the other hand, the taxable value of a second residence or an unoccupied residential property would be equal to 100% of fair market value.

Weber County levies, collects, and distributes taxes for the City and other taxing entities within the County.

Utah law prescribes how taxes are levied and collected.

TIMELINE

The County Assessor’s property values determined as of January 1 of each year become the valuation mailed to property owners by July 22.

State statutes require that each year a certified tax rate be calculated. The certified tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year, excluding the revenue generated by new growth. If a taxing entity determines that it needs greater revenues than what the certified tax rate will generate, State statutes require that the entity must go through a process referred to as Truth-in-Taxation.

The Truth-in-Taxation process is a series of steps that include notification and advertisement of the proposed tax increase and holding a public hearing to receive public input before the final rate is adopted in August of each year.

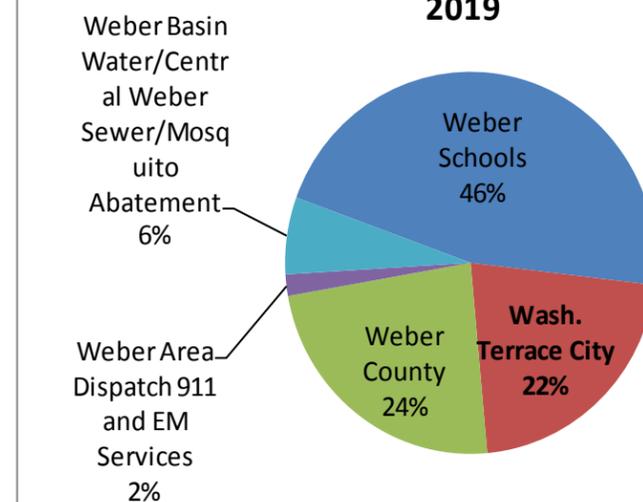
Tax notices are mailed November 1 and are due November 30. Delinquent taxes, together with penalty of the greater of delinquency, the amount of taxes and penalty shall bear interest on a per annum basis from January 1st following the delinquency date. This interest is 600 basis points (6%) above the Federal Discount Rate. Starting in 2010, the penalty and interest requirements have changed. The penalty was changed to the greater of \$10 or 1% of the delinquent amount due if the current year delinquent tax was paid-in-full between December 31st and January 31st, otherwise the penalty amount is the greater of \$10 or 2.5% of the amount that was delinquent on December 1st. Additionally, the interest changed to 6 percent above the targeted federal funds rate, but this must fall within a minimum of 7% and a maximum of 10%.

If after four and one-half years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property at a tax sale.

MAXIMUM TAX

The maximum rate of levy applicable to the City for general fund operations authorized by State law is 0.007000 per dollar of taxable value per taxable property within the City. The City may levy an unlimited tax levy to pay the principal of and interest on legally issued General Obligation Bonds.

**Where Do Your Property Taxes Go?
2019**



TAX REVENUE HISTORY

The City collects property taxes for general City operations and debt service repayment or GO levy.

has remained relatively flat at \$392K in 2015 and \$387K in 2019. Said levy will expire after the final debt service payment is made in FY2022.

In 2015, the City collected \$489K for general operations compared to \$867K in 2019.

The City imposed debt repayment levy

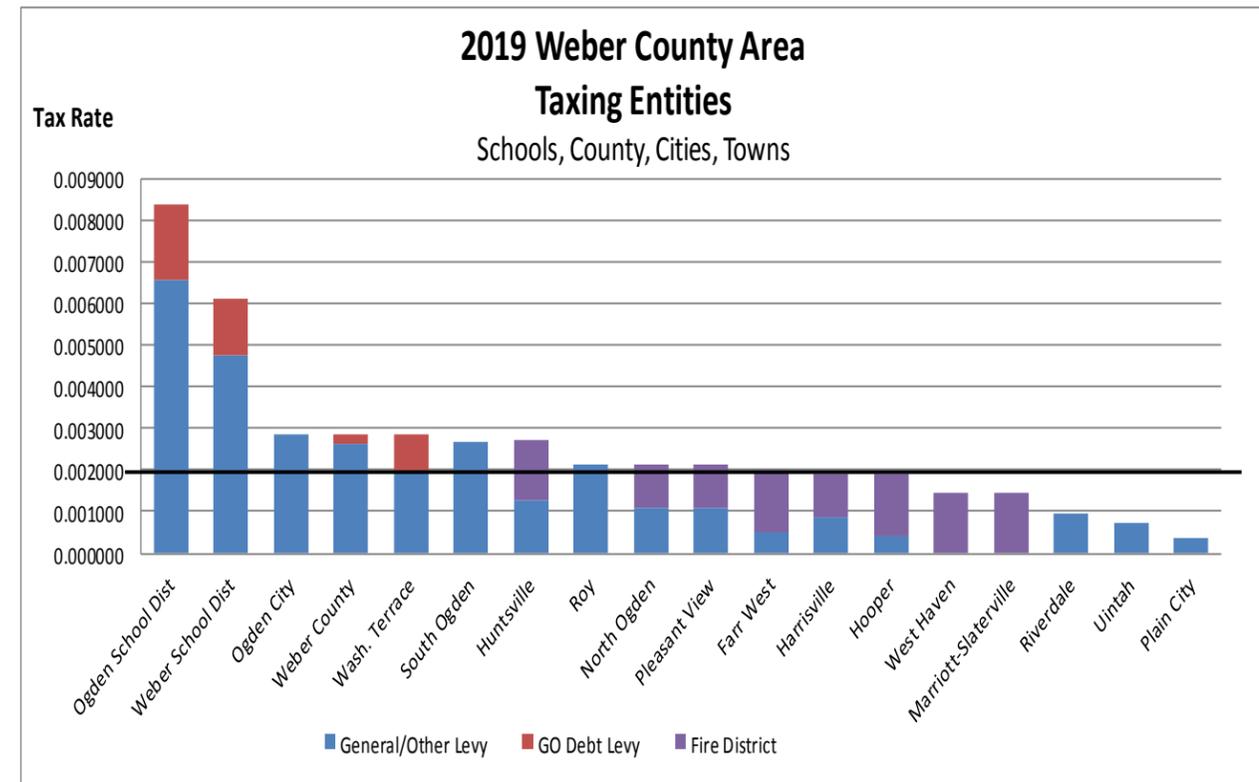
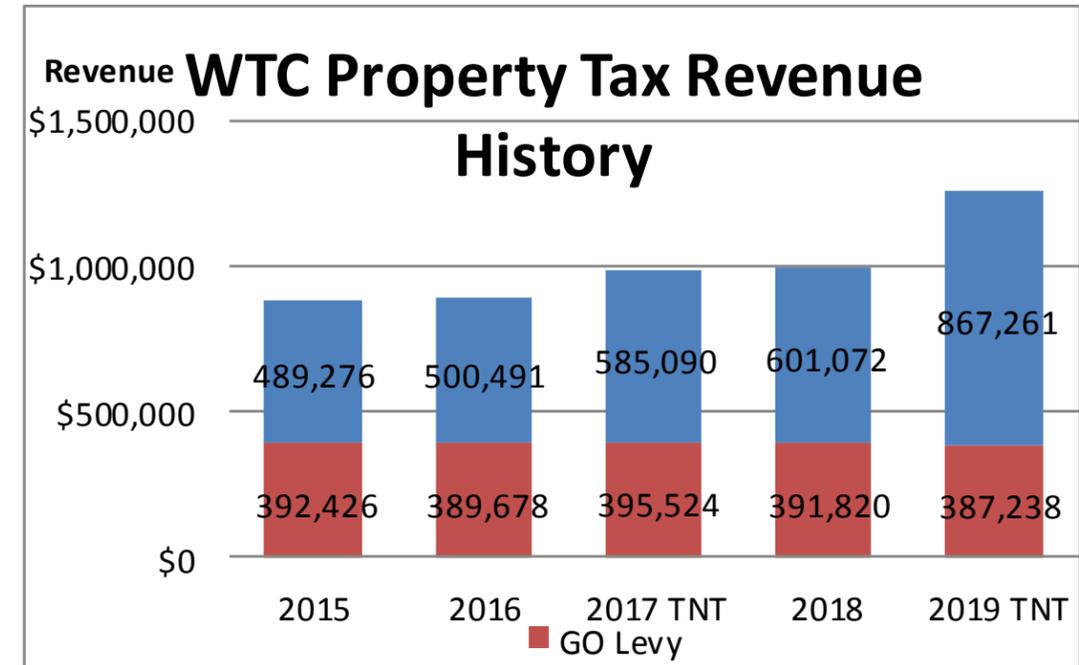
TAXING ENTITIES— RATES COMPARED

The City has a relatively high tax rate compared to other communities and taxing entities in Weber County. This is largely due to: General Obligation Debt issued in 2000 to be repaid with property taxes, the City's limited retail sector, large residential base with a low to moderate taxable value, and high density tax exempt properties.

The City's combined tax rate of 0.002863 is the second highest tax rate among cities and towns in Weber County. The City's combined tax rate includes General Obligation Debt tax levy of 0.000884. Ogden City has the highest tax rate of 0.002876.

Of the 15, municipalities in Weber County, the City's general purpose property tax levy ranks 8th compared to other cities and combined with fire district levies that provide municipal fire services (general levy and fire district levy).

The taxing entities with the largest tax rates are the school districts: Ogden City and Weber at 0.006592 and 0.004767.



PROPERTY TAX REVENUE—RESIDENTIAL

As depicted in Table 6, a residential home with a market value of \$100,000 has a taxable value at 55 percent of its market value or \$55,000. In 2010, said market value would have generated \$161.65 in property tax revenue (general purpose and GO Debt repayment), whereas in 2019, the same \$100,000 market value would have generated \$157.46.

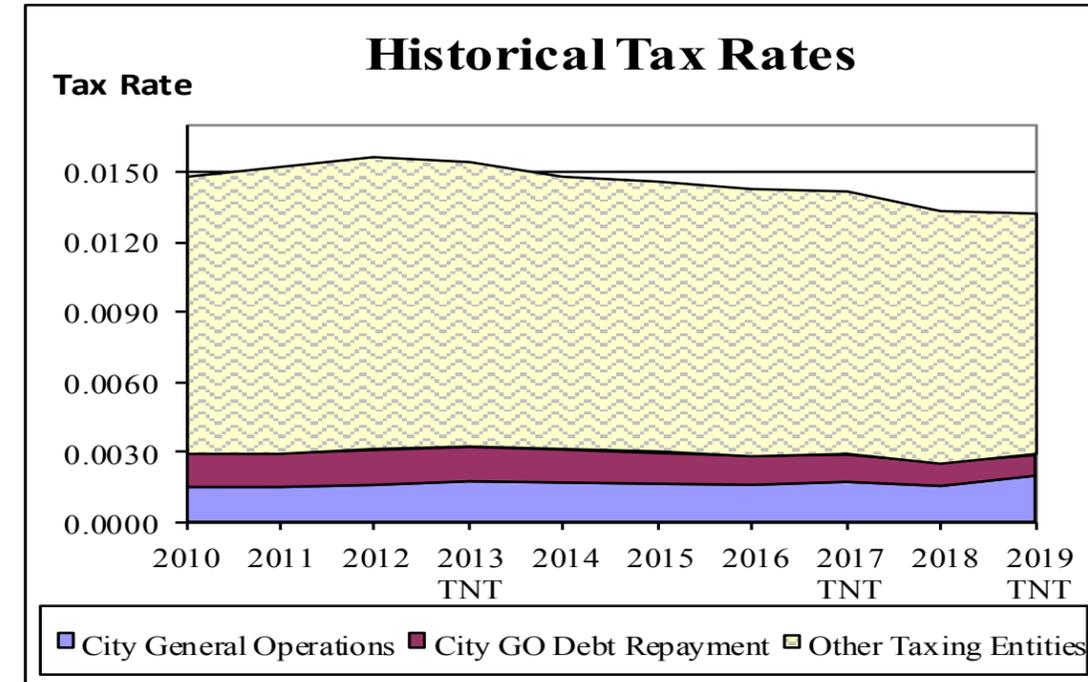
Property Taxes	2010		2018		2019	
Taxing Entity	Levy Rate	\$ collected - Residential home market value of \$100K	Levy Rate	\$ collected - Residential home market value of \$100K	Levy Rate	\$ collected - Residential home market value of \$100K
City - General Operations	0.001498	82.39	0.001543	84.87	0.001979	108.85
City - GO Debt Repayment	0.001441	79.26	0.001006	55.33	0.000884	48.61
Total City Levy	0.002939	\$ 161.65	0.002549	\$ 140.20	0.002863	\$ 157.46
% chg from prior year	3%	3%	-12%	-12%	12%	12%
Other Taxing Entities	0.011845	\$ 651.48	0.010797	\$ 593.84	0.010331	\$ 568.21
% chg from prior year	11%	11%	-4%	-4%	-4%	-4%
Total Tax Levy	0.014784	\$ 813.12	0.013346	\$ 734.03	0.013194	\$ 725.67
% chg from prior year	9%	9%	-5.9%	-5.9%	-1.1%	-1.1%

TAX RATES

In 2010 the City's total tax levy was 0.002939 or 0.001498 for general operations and 0.001441 for GO Debt Levy. Since 2010, the general operations tax rate has increased by 32% reaching 0.001979 in 2019 and has decreased by 39% for

The tax rate 2019 total tax levy is 0.002863 or 0.001979 for general operations and 0.000884 for GO Debt Levy.

Tax rates for all taxing entities in 2010 were 0.014784, whereas in 2019, the rate was 0.013194.



TAX INCREASES

In 2013, 2017, and 2019, the City increased its property tax revenue above the certified tax rate revenue a.k.a. raised property taxes.

In 2013, the City increased property tax revenue by \$49K for the purpose of additional funding for the roads operations and maintenance program.

In 2017, the City increased property tax revenue by \$75K to fund increases to police public safety contract services.

In 2019, the City increased property tax revenue by \$260K to fund increases to volunteer shift pay and additional staffing levels for Fire/EMS services.

MAJOR BUDGET ISSUES

& PRIORITIES

#1 COVID-19 RECESSION PLAN

#2 FIRE & EMS SERVICES

#3 CAPITAL INFRASTRUCTURE

#4 PROPERTY TAXES

#5 PERSONNEL

#6 UTILITY RATES

MAJOR BUDGET ISSUES & PRIORITIES

The major budget issues and priorities outlines the basic premises associated with the budget and its major issues driving the budget development.

As staff continues to evaluate and balance the current and future program requirements to the levels of services offered, the analysis continues to highlight the following challenges facing each of these services:

- The ability to *fund current and future service levels for general operations and capital equipment and infrastructure*

CAPITAL FINANCING

It is anticipated that pay-as-you go, short-term and long-term financing options will be necessary to fund capital infrastructure and equipment. Financing strategies are evaluated to identify challenges and opportunities including sustainability, timing, and balance to deliver a stable level of essential services.

City staff has been diligent in seeking grant revenue to lessen the financial burden of providing essential City services. Although the availability and eligibility of grant assistance has become extremely limited and competitive, grant funding assistance will continue to be actively sought out.

- The ability to *fund federal and state mandates*
- The ability to *maintain strong creditworthiness*
- The ability to *build/maintain reserves for unforeseen events and emergencies*
- The ability to *keep taxes and rates as low as possible with a limited customer base*

1. COVID-19 RECESSION RESPONSE PLAN

In response to the impending financial challenges and the resulting impacts on our revenue stream, Washington Terrace City is implementing the Recession/Revenue Shortfall Plan (RRSP) The RRSP provides helpful guidelines that, if judiciously and strategically implemented, will assist the City in maintaining levels of service while at the same time reducing expenses. The plan will require innovation in the way we provide services, while at the same time intentionally and carefully reducing costs.

Careful analysis will be employed to ensure that reductions or “holds” on expenses are balanced with our ability to provide appropriate levels of service. This balance is an important consideration as we develop a plan that will strive to maintain levels of service while almost counterintuitively reducing costs.

Revenue / Recession Ranking:

The tentative budget proposes an initial RRSP of moderate and major. Techniques from both stages will be employed to strategically reduce expenditures.

Strategies that allows for immediate and future reductions in revenues and expenditures while at the same time maintaining levels of service.

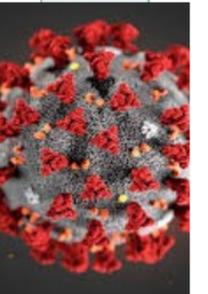
Areas that have been implement in the plan include:

- ⇒ Postpone T-N-T (With corrective action plan)
- ⇒ Postpone Utility Rate Increases for one year (With Corrective Action Plan)

- ⇒ Postpone Major Fleet Purchases. Postpone the Fleet Replacement Plan.
- ⇒ Postpone hiring of non-critical positions.
- ⇒ Postpone wage increases starting in July.
- ⇒ Negotiate reduction in contract service fees.
- ⇒ Move forward with Capital Project as planned and secured... (CDBG – RAMP – STP- Restricted Funding).
- ⇒ Elimination of Terrace Days for 2020.
- ⇒ Strategic use of Reserve Funds (Rainy Day Funds) to back fill shortfalls.

The Revenue/Recession Shortfall Plan and use of Reserve Funds is a temporary solution to a temporary problem and should be managed with the utmost of care. There are four guiding principles we will collectively use to guide our discussions are:

- ◇ What is the use for?
- ◇ How much will be required and used?
- ◇ How long will reserve fund be used?
- ◇ How will the organization replenish the reserve funds?



2. FIRE & EMERGENCY MEDICAL SERVICES

Legislative Policy Statement/Goal: Public Safety and Health: Prepare for and respond to emergencies to protect the life and property of stakeholders.

Fiscal Responsibility: Diligently manage

public funds and resources.

The Washington Terrace City Fire Department will see no additional funding for the FY 2021. However, the Fire Department will stay the course on recruitment and retention efforts as outlined in previous years. In FY 2020 a Truth-in-Taxation was approved for improved firefighter staffing. The outcomes of this tax increase will be addressed in our ac-

complishments and highlights in more detail. However, the fire department is on track with their goals of filling available personnel requirements and supplying shifts with the needed employees for a three-person crew.

It was anticipated that a rolling tax increase would be necessary to adequately fund fire operations however, funding for the fire operations will remain flat with little to no additional funding. The proposed level of funding will not impact our



3. CAPITAL INFRASTRUCTURE IMPROVEMENTS

Legislative Policy Statement/Goal:

Infrastructure, Improvements, and Public Facilities: Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.

Fiscal Responsibility: Diligently manage public funds and resources.

Public infrastructure systems are the backbone of our community and one of the core components that makes the City function. Whether providing clean water, sending sewer water away, removing storm water or providing safe



streets and sidewalk, the capital improvement funds are critical to the ongoing viability of the city.

Collectively we have been discussing the OTIS II project for years with a strategy to fund these projects using a property tax increase balanced with a simultaneous tax reduction. However, with the COVID-19 Recession, our plan has changed.

In order to fund the OTIS II projects and operations, the city would have aligned a tax increase to correspond with a tax reduction. The strategy to generate the needed revenues would correspondingly lessen the impact to tax payers.

The tax reduction would have been the result of the elimination or the maturation and removal of a General Obligation Bond from the tax rolls. This tax strategy of a simultaneous tax decrease and increase would have effectively resulted in a net-zero tax assessment for tax payers. Because of the COVID-19 recession the proposed tax increase has been eliminated from the budget. The elimination of the tax increase has also altered the plans for OTIS II and operational funding.

Though there will be some Capital Projects this fiscal year, however, they will be constrained to projects aligned with restricted funds, grants, or one-time capital expenses that correspond with

critical needs. In an effort to curb spending, staff and council will work collectively to implement projects that will best serve the city while restricting spending based on the overall need and fundability of the project.

In the future, it is anticipated that a tax increase that will allow for the retention of tax revenues that support capital projects and ongoing governmental operations. Though the timing and opportunity for a tax reduction and a simultaneous tax increase will pass; we recognize that a tax increase at this time would be irresponsible given the current downturn in the economy. It should be noted that postponing much needed revenue for critical operational and infrastructure needs can also be damaging to the financial wellbeing of the city.

4. PROPERTY TAX INCREASE

Legislative Policy Statement/Goal

Fiscal Responsibility: Diligently manage public funds and resources. Annually provide a balanced budget based on needs and available resources

As discussed in Major Budget Issues 1 and 2, the 2020 recession has impacted the City in a significant way. Residents and businesses are struggling financially and in critical care mode, and all sectors of our economic base are financially stressed. The Mayor, Council and Staff recognize this struggle and will postpone the Truth-In-Taxation process to provide relief to all those in our jurisdiction. The associated postponement will delay the receipt of much needed capital for projects and ongoing operational requirements.

Efforts will be made in the future to implement the TNT process in order to sustain the operational and capital infrastructure needs of the City.



Personnel

requirements are driven from the City's market based compensation plan.

Total Personnel costs are estimated to reach \$2.3M.

Wages & Salaries represent \$1.6M.

Benefits represent \$700K.

5. PERSONNEL

Legislative Policy Statement/Goal:

Fiscal Responsibility: Diligently manage public funds and resources. Offer a competitive compensation plan in order to retain and attract a competitive workforce.

Compensation is based on market driven salaries/wages of other benchmark communities.

The City's ability to recruit and retain competent well-trained employees is a critical component in maintaining required service necessary to operate effectively as a city. However, with the COVID-19 pandemic and the resulting recession; Washington Terrace City had made significant adjustments to the compensation plan and have determined to freeze wages at their current rate for 2021.

Personnel costs (Pay Compensation Plan) for the 2021 tentative budget are proposed to reach \$2,316,500, which is an increase of \$6502, or less than 1%, from the 2020 budget. The increase is due to the addition of the new position of Building Maintenance Custodian, attributing \$24,311 in wages and personnel costs.

Maintenance of Buildings were previously delegated to outside contractors and was funded by the Building Maintenance Fund.

The new position does not exceed the contract price, but is now funded through personnel. Without the addition of the new position wages, there would be a decrease from 2020 budget of \$17810, or 1%, due to the COVID -19 Recession Response Plan (attribute 7), postponing wage increases. Of the proposed personnel costs, \$1,616,996 is attributed to salaries, wages and \$699,504 to benefits and other personnel costs.

Major benefit cost drivers are health/dental coverage and retirement benefits.

Health coverage is expected to increase by 5% for all plans. Retirement benefits are expected to remain largely unchanged.

Plan Projections

Future projections for Personnel requirements include 3 percent annual increases through 2024. Staffing levels beginning in FY2020 are proposed to increase for Fire/EMS (see Major Budget Issue 1) and Justice Court services. Of said increases, salaries and wages are projected to increase by 3 percent annually and total benefit requirements are estimated to increase by 3 percent annually through 2024.

6. UTILITY RATES

Legislative Policy Statement/Goal:

Infrastructure, Improvements, and Public Facilities: Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.

Public Safety and Health: Prepare for and respond to emergencies to protect the life and property of stakeholders.

Open and Responsive Government: Be responsive to customer needs, stakeholder relationships, and dissemination of information. **Fiscal Responsibility:** Diligently manage public funds and resources.

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain appropriate and equitable based on factors such as, but not limited to: inflation and other cost increases, desired levels of service, the adequacy of cost coverage, policy considerations, and benchmarking with cities within the area.

Despite the anticipated O&M cost increases expected to impact the utility services, the tentative budget for 2021 does not recommend a utility rate increase effective July 1, 2020, at this time. See Major Budget Issue #1.

Service	Single Family Residential					
	Base (\$/4,000 gal.)			Overage (\$/1,000 gal.)		
	Current	New	Change	Current	New	Change
Water	19.36	19.36	-	5.10	5.10	-
Sewer	19.69	19.69	-	5.03	5.03	-
Refuse	15.25	15.25	-			-
Storm	8.40	8.40	-			-
Minimum Bil	\$ 62.70	\$ 62.70	\$ -	\$ 10.13	\$ 10.13	\$ -
Late Fees	15.00	15.00	-			

Utility Rates

Customer utility rate increases are not proposed for FY2021.

6. UTILITY RATES (CONT.)

CULINARY WATER SERVICES

Operations & Maintenance (O&M)

The 2021 tentative budget anticipates O&M costs to increase by \$38,000 or 5%.

Said increases in 2021 are attributed to: 1) wholesale water purchased from Weber Basin Water and 2) personnel and overhead costs.

Weber Basin Water (WBW) is expected to increase wholesale water rates by 11% or \$27,000 in 2021. Increases thereafter are estimated to be at least 11% annually. According to WBW, treated water rates include a \$3.45 per acre-foot surcharge due to significant and unforeseen increases in chemical costs. Additionally, state water management and conservation efforts are also expected to impact future water rate increases.

Contract wholesale water costs are expected to increase by 11% or \$27K.

SANITARY SEWER SERVICES

Operations & Maintenance (O&M)

The 2021 tentative budget anticipates O&M costs to increase by 3% or \$27,000.

Said increases in 2020 are attributed to: 1) Central Weber Sewer sanitary sewer treatment; 2) sewer main inspections; and 3) personnel and overhead costs.

Central Weber Sewer sanitary sewer treatment costs are expected to increase by 2% or \$8,000 in 2021. Sewer main inspections are estimated at \$15K.

Contract sewer treatment costs are expected to increase by 2% or \$8K.

REFUSE & RECYCLING SERVICES

Operations & Maintenance (O&M)

The 2021 tentative budget anticipates O&M costs to increase by 2% or \$9,000.

Said increases in 2020 are attributed to: 1) contract waste collection services and personnel and overhead costs.

Waste Collection - On July 1, 2018, the City entered into a new waste collection contract with Republic Services for a term of 5 years. These services anticipate increases up to 3% annually. For 2021, said increase for collection services is estimated at \$11,000.

Waste Disposal - One area of the solid waste service that we are continuing to monitor are mainstream waste “tipping fees” at the transfer station. Tipping fees are expected to remain flat at \$40.50 per ton.

Recycling will continue to be an area that requires ongoing observation as the off-shore markets continue to ebb and flow in regards to the value of recyclable materials. We have seen and will continue to see volatility in the recycling market as China regulates the content of recyclable materials.

Despite the market volatility, the 2021 budget anticipates the cost to dispose of recyclable material remain flat at \$39.40 per ton.



Contract waste collection services are expected to increase by 3% or \$11K.



LEVELS OF SERVICE

Levels of Service for FY2021 are expected to remain the same.

It is the desire of the City to provide a highest level of public services to our customers that include offering these services at the highest professional level including staff, equipment/technology, and facilities that match the revenue realities of our customer base.

Despite implementing the Recession/Revenue Shortfall Plan (see Major Budget Issue #1), the 2021 tentative budget does not anticipate changing levels of service at this time. Recommended levels of service will be closely monitored and analyzed with the Revenue/Recession Plan.

CHANGES IN FUND BALANCE—GOVERNMENTAL

Fund Balance in the General Fund highlights budgetary imbalances as a result of the COVID-19 crisis.

Fund balances are projected to continue to decline decreasing from \$9,516,484 in 2019 to \$5,677,758 in 2021 or by \$3,838,726.

Said decrease is primarily being reported in the Capital Projects Fund and Redevelopment Agency Fund. The declines of these balances are being attributed to the use capital reserves (balances) for one-time capital purchases/improvements. However, the COVID-19 Recession Plan and its impacts (deferring) to non-critical capital purchases, will likely lessen the actual decreases to fund balances.

The declines in the General Fund, however, highlight budgetary imbalances surfacing in 2021 as a result of the COVID-19 crisis. Imbalances in the General Fund are expected in 2020 and will be addressed in future budget adjustments.

Governmental Funds: Ending Fund Balances

Fund	2019 Actual	2020 Budget	2021 Plan
10 General	\$ 1,491,797	\$ 1,491,797	\$ 1,184,923
12 Recreation	34,681	31,429	31,429
53 Parks Capital Projects	255,141	139,082	139,082
55 Capital Projects	4,959,650	4,146,820	4,033,888
65 Debt Service	25,206	23,456	21,706
66 Special Improvement District	297,091	296,206	266,731
70 Redevelopment Agency	2,452,919	-	-
TOTAL ENDING BALANCES	\$ 9,516,484	\$ 6,128,789	\$ 5,677,758

Government-Wide: Revenues by Fund

Fund	2019 Actual	2020 Budget	2021 Plan
Governmental Funds			
10 General	\$ 3,798,002	\$ 3,889,681	\$ 3,346,085
12 Recreation	65,333	66,914	72,775
53 Parks Capital Projects	175,121	451,976	5,000
55 Capital Projects	1,206,928	614,502	354,142
65 Debt Service	534,481	590,059	472,358
66 Special Improvement	90,057	80,956	51,140
70 Redevelopment Agency	630,810	902,373	594,672
Total Governmental Funds	\$ 6,500,732	\$ 6,596,461	\$ 4,896,172
Enterprise Funds			
49 Refuse	546,279	552,088	552,670
50 Water	1,956,929	1,882,566	1,897,709
51 Sewer	1,302,461	1,269,793	1,271,008
52 Storm Drain	545,001	580,291	555,583
Total Enterprise Funds	\$ 4,350,670	\$ 4,284,738	\$ 4,276,970
TOTAL REVENUES	\$ 10,851,402	\$ 10,881,199	\$ 9,173,142

Government-Wide: Requirements by Fund

Funds	2019 Actual	2020 Budget	2021 Plan
Governmental Funds			
10 General	\$ 3,808,163	\$ 3,889,681	\$ 3,652,959
11 Impact Fee Fund	-	-	-
12 Recreation	49,515	70,166	72,775
53 Parks Capital Projects	64,032	568,035	5,000
54 Fire Capital Projects	-	-	-
55 Capital Projects	201,314	1,427,332	467,074
57 Capital Facilities	-	-	-
60 Motor Pool Fund	-	-	-
65 Debt Service	595,246	591,809	474,108
66 Special Improvement	81,820	81,841	80,615
70 Redevelopment Agency	210,688	3,355,292	594,672
Total Governmental Funds	\$ 5,010,778	\$ 9,984,156	\$ 5,347,203
Enterprise Funds			
49 Refuse	540,246	570,088	579,006
50 Culinary Water	1,746,926	3,739,639	1,927,660
51 Sanitary Sewer	1,077,772	2,083,502	1,291,458
52 Storm Water	384,180	1,266,178	561,096
Total Enterprise Funds	\$ 3,749,124	\$ 7,659,407	\$ 4,359,220
TOTAL REQUIREMENTS	\$ 8,759,902	\$ 17,643,563	\$ 9,706,423

Government-Wide: Revenues by Major Object

Major Object	2019 Actual	2020 Budget	2021 Plan
Charges for Services	\$ 3,409,985	\$ 3,475,438	\$ 3,476,238
<i>% Change from Prior Year</i>	2%	2%	0%
Property Tax	1,238,957	1,427,455	1,340,777
<i>% Change from Prior Year</i>	5%	15%	-6%
Sales & Franchise Tax	1,801,308	1,826,492	1,477,000
<i>% Change from Prior Year</i>	1%	1%	-19%
Intergov Revenue	1,371,909	1,964,192	1,353,218
<i>% Change from Prior Year</i>	2%	43%	-31%
Court Fines	88,969	84,000	54,500
<i>% Change from Prior Year</i>	-27%	-6%	-35%
Licenses, Permits, & Fees	215,969	234,350	123,000
<i>% Change from Prior Year</i>	26%	9%	-48%
Other Revenue	938,639	462,742	374,760
<i>% Change from Prior Year</i>	-77%	-51%	-19%
Interfund Transfers & Charges	1,785,666	1,406,530	973,649
<i>% Change from Prior Year</i>	-20%	-21%	-31%
TOTAL REVENUES	\$ 10,851,402	\$ 10,881,199	\$ 9,173,142
<i>\$ Change from Prior Year</i>	<i>\$ (3,443,183)</i>	<i>\$ 29,797</i>	<i>\$ (1,708,057)</i>
<i>% Change from Prior Year</i>	<i>-24%</i>	<i>0%</i>	<i>-16%</i>

Government-Wide: Revenues by Major Object as a Percentage

Major Object	2019 Actual	2020 Budget	2021 Plan
Charges for Services	31%	32%	37.9%
Property Tax	11%	13%	14.6%
Sales & Franchise Tax	17%	17%	16.1%
Intergov Revenue	13%	18%	14.8%
Court Fines	1%	1%	0.6%
Licenses, Permits, & Fees	2%	2%	1.3%
Other Revenue	9%	4%	4.1%
Interfund Transfers & Charges	16%	13%	10.6%
TOTAL REVENUES	100%	100%	100.00%

Government-Wide: Requirements by Major Object

Major Object	2019	2020	2021
	Actual	Budget	Plan
Personnel	1,875,682	2,376,312	2,380,678
<i>% Change from Prior Year</i>	5%	27%	0%
Materials, Supplies, & Services	904,195	1,151,790	1,145,813
<i>% Change from Prior Year</i>	7%	27%	-1%
Professional & Technical	2,038,274	2,168,588	2,228,440
<i>% Change from Prior Year</i>	2%	6%	3%
Debt Service	1,257,394	1,269,025	1,143,151
<i>% Change from Prior Year</i>	-1%	1%	-10%
Capital	883,260	9,255,632	1,819,159
<i>% Change from Prior Year</i>	-80%	948%	-80%
Interfund Transfers & Charges	1,801,097	1,422,216	989,182
<i>% Change from Prior Year</i>	-20%	-21%	-30%
TOTAL REQUIREMENTS	\$ 8,759,902	\$ 17,643,563	\$ 9,706,423
<i>\$ Change from Prior Year</i>	<i>\$ (3,762,009)</i>	<i>\$ 8,883,661</i>	<i>\$ (7,937,140)</i>
<i>% Change from Prior Year</i>	<i>-30%</i>	<i>101%</i>	<i>-45%</i>

Government-Wide: Requirements by Major Object

Major Object	2019	2020	2021
	Actual	Budget	Plan
Departmental Operations	4,818,151	5,696,690	5,754,931
<i>% Change from Prior Year</i>	4%	18%	1%
Capital	883,260	9,255,632	1,819,159
<i>% Change from Prior Year</i>	-80%	948%	-80%
Debt Service	1,257,394	1,269,025	1,143,151
<i>% Change from Prior Year</i>	-1%	1%	-10%
Interfund Transfers & Charges	1,801,097	1,422,216	989,182
<i>% Change from Prior Year</i>	-20%	-21%	-30%
TOTAL REQUIREMENTS	\$ 8,759,902	\$ 17,643,563	\$ 9,706,423
<i>\$ Change from Prior Year</i>	<i>\$ (3,762,009)</i>	<i>\$ 8,883,661</i>	<i>\$ (7,937,140)</i>
<i>% Change from Prior Year</i>	<i>-30%</i>	<i>101%</i>	<i>-45%</i>

General Fund 10: Resources & Requirements

Resources	2019	2020	2021
	Actual	Budget	Plan
Tax	\$ 2,558,389	\$ 2,785,753	\$ 2,449,261
Licenses & Permits	215,969	234,350	123,000
Intergovernmental	532,485	520,913	481,940
Fines & forfeitures	88,969	84,000	54,500
Other	314,110	158,183	145,064
Interfund Contributions & Transfers	88,080	106,482	92,320
TOTAL REVENUES	\$ 3,798,002	\$ 3,889,681	\$ 3,346,085
<i>\$ Change from Prior Period</i>	<i>\$ (554,469)</i>	<i>\$ 91,679</i>	<i>\$ (543,596)</i>
<i>% Change from Prior Period</i>	<i>-13%</i>	<i>2%</i>	<i>-14%</i>

Requirements

Mayor & City Council	30,120	\$ 35,789	\$ 33,399
Justice Court	149,603	171,109	171,599
Administration	179,671	215,642	208,825
Finance (formerly known as Treasurer/HR)	195,400	163,878	145,370
Leisure Services	82,946	97,524	109,125
Non-Departmental	43,878	91,610	121,993
Interfund Charges & Transfers	1,186,657	681,936	467,287
Buildings	41,853	96,366	96,136
Public Safety - Police	826,256	838,687	883,016
Public Safety - Fire	293,454	585,597	582,805
Inspections, Planning, & Zoning	119,780	129,162	131,165
Animal Control	54,914	57,017	58,712
Public Works	315,220	406,107	353,350
Streets	109,925	114,170	115,253
Parks	178,486	205,087	174,924
TOTAL REQUIREMENTS	3,808,163	\$ 3,889,681	\$ 3,652,959
<i>\$ Change from Prior Period</i>	<i>\$ (356,471)</i>	<i>\$ 81,518</i>	<i>\$ (236,722)</i>
<i>% Change from Prior Period</i>	<i>-9%</i>	<i>2%</i>	<i>-6%</i>
Ending Fund Balance	\$ 1,376,479	\$ 1,376,479	\$ 1,069,605
<i>\$ Change from Prior Period</i>	<i>\$ (10,161)</i>	<i>\$ -</i>	<i>\$ (306,874)</i>
<i>% Change from Prior Period</i>	<i>-1%</i>	<i>0%</i>	<i>-22%</i>
Total	5,184,642	5,266,160	4,722,564
<i>% Change from Prior Period</i>	<i>-7%</i>	<i>2%</i>	<i>-10%</i>

NON-ROADS REV OVER/(UNDER)

EXPEND	(20,237)	-	(306,874)
ROADS REV (OVER) EXPEND	10,076	-	-
<i>Revenues over (under) expenditure.</i>	<i>\$ (10,161)</i>	<i>-</i>	<i>(306,874)</i>

General Fund 10: Mayor & City Council			
Requirements by Major Object	2019 Actual	2020 Plan	2021 Plan
Personnel	28,706	31,475	31,408
Materials, Supplies, and Services	5,641	8,541	7,176
Professional & Technical	-	-	-
Interfund Charges & Transfers	(4,227)	(4,227)	(5,185)
Total Requirements	\$ 30,120	\$ 35,789	\$ 33,399
<i>\$ Change from Prior Period</i>	<i>\$ (3,869)</i>	<i>\$ 5,669</i>	<i>\$ (2,390)</i>
<i>% Change from Prior Period</i>	<i>-11%</i>	<i>19%</i>	<i>-7%</i>

General Fund 10: Mayor & City Council		
Options Requested	2021	2022
Ipads	(1,500)	1,500
Travel & Training	83	84
ULCT membership	135	139
Personnel	(150)	-
Interfund Charges for Services	(958)	(156)
Total	\$ (2,390)	\$ 1,567
One-Time	(1,500)	1,500
On-Going	(890)	67
Total	\$ (2,390)	\$ 1,567

General Fund 10: Justice Court			
Requirements by Major Object	2019 Actual	2020 Plan	2021 Plan
Personnel	137,899	156,420	156,420
Materials, Services, and Supplies	3,151	2,450	2,600
Professional and Technical	10,616	14,500	14,500
Interfund Charges & Transfers	(2,063)	(2,261)	(1,921)
Total Requirements	\$ 149,603	\$ 171,109	\$ 171,599
<i>\$ Change from Prior Period</i>	<i>\$ 5,541</i>	<i>\$ 21,506</i>	<i>\$ 490</i>
<i>% Change from Prior Period</i>	<i>4%</i>	<i>14%</i>	<i>0%</i>

General Fund 10: Justice Court	
Options Requested	2021
Printer	(250)
Office chairs (2)	400
Interfund Charges for Services	340
Total	\$ 490
One-Time	150
Ongoing	340
Total	\$ 490

General Fund 10: Administration

Requirements by Major Object	2019 Actual	2020 Plan	2021	Plan
Personnel	269,149	288,500		288,500
Materials, Supplies, and Services	11,358	28,800		19,500
Professional & Technical	3,822	3,000		3,000
Interfund Charges & Transfers	(104,658)	(104,658)		(102,175)
Total Requirements	\$ 179,671	\$ 215,642	\$	\$ 208,825
<i>\$ Change from Prior Period</i>	<i>\$ (146,310)</i>	<i>\$ 35,971</i>	<i>\$</i>	<i>\$ (6,817)</i>
<i>% Change from Prior Period</i>	<i>-45%</i>	<i>20%</i>		<i>-3%</i>

General Fund 10: Administration

Options Requested	2021
MMC designation	400
Office Chair for CM	300
Elections	(10,000)
Interfund Charges & Transfers	2,483
Total	\$ (6,817)
One-Time	(9,300)
Ongoing	2,483
Total	\$ (6,817)

General Fund 10: Finance & Budget

Requirements by Major Object	2019 Actual	2020	Plan 2021	Plan
Personnel	298,567	336,900		294,680
Materials, Supplies, and Services	29,106	37,466		40,016
Professional & Technical	9,417	19,500		12,800
Interfund Charges & Transfers	(141,690)	(229,988)		(202,126)
Total Requirements	\$ 195,400	\$ 163,878	\$ 145,370	
<i>\$ Change from Prior Period</i>	<i>\$ (12,618)</i>	<i>\$ (31,522)</i>	<i>\$ (18,508)</i>	
<i>% Change from Prior Period</i>	<i>-6%</i>	<i>-16%</i>	<i>-11%</i>	

General Fund 10: Finance & Budget

Options Requested	2021	Plan
Caselle Building Permit modual	3,900	
Xpress Bill Pay - Business License	2,000	
Credit Card Swipers (2)	(150)	
Ipad Replacement - Finance Dir. (purchased in 2016)	800	
Business License study	(5,000)	
Office Chairs (3)	(400)	
Professional & Tech adj.	(4,000)	
Financial Audit - Legal	300	
Treasury bonding	(1,600)	
Interfund Charges for Services	27,862	
Personnel (Salaries/Wages/Benefits)	(42,220)	
Total	(18,508)	
	TRUE	
One-Time	1,150	
Ongoing	(19,658)	
Total	\$ (18,508)	

General Fund 10: Leisure Services

Requirements by Major Object	2019	2020	2021
	Actual	Budget	Plan
Personnel	81,179	94,762	106,330
Materials, Supplies, and Services	1,767	2,762	2,795
Professional & Technical	-	-	-
Total Requirements	\$ 82,946	\$ 97,524	\$ 109,125
<i>\$ Change from Prior Period</i>	<i>\$ (3,099)</i>	<i>\$ 14,578</i>	<i>\$ 11,601</i>
<i>% Change from Prior Period</i>	<i>-4%</i>	<i>18%</i>	<i>12%</i>

General Fund 10: Leisure Services

Options Requested	2021
Vehicle fuel	33
Personnel	(1,142)
Personnel - seasonal crossing guards from Building Inspections Dept.	12,710
Total	\$ 11,601
One-Time	
On-going	11,601
Total	\$ 11,601

General Fund 10: Interfund Transfers & Charges

Requirements by Major Object	2019 Actual	2020 Budget	2021 Plan
Personnel			
Materials, Supplies, and Services			
Professional & Technical			
Interfund Transfers & Charges	1,186,657	681,936	467,287
Total Requirements	\$ 1,186,657	\$ 681,936	\$ 467,287
<i>\$ Change from Prior Period</i>	<i>\$ 317,142</i>	<i>\$ (504,721)</i>	<i>\$ (214,649)</i>
<i>% Change from prior period</i>	<i>36%</i>	<i>-43%</i>	<i>-31%</i>

General Fund 10: Non-Departmental

Requirements by Major Object	2019 Budget	2020 Budget	2021 Plan
Personnel			
Materials, Supplies, and Services	78,249	114,881	125,377
Professional & Technical	33,397	44,497	44,497
Interfund Transfers & Charges	(67,768)	(67,768)	(47,881)
Total Requirements	\$ 43,878	\$ 91,610	\$ 121,993
<i>\$ Change from Prior Period</i>	<i>\$ (50,776)</i>	<i>\$ 47,732</i>	<i>\$ 30,383</i>
<i>% Change from prior period</i>	<i>-54%</i>	<i>109%</i>	<i>33%</i>

General Fund 10: Non-Departmental

Options Requested	2021
Contingency Adj	(6,500)
Postage Machine - Rent & supplies	900
Caselle general support maintenance contract	296
Interfund Transfers & Charges	19,887
Code Enforcement Compliance Program	13,000
General Liability & Property insurance	2,800
Total	30,383
One-Time	(6,500)
On-Going	36,883
Total	\$ 30,383

General Fund 10: Buildings

Requirements by Major Object	2019 Actual	2020 Budget	2021 Plan
Personnel	-	-	24,740
Materials, Supplies, and Services	68,188	102,410	104,545
Professional & Technical	22,628	31,250	5,406
Interfund Transfers & Charges	(48,963)	(37,294)	(38,555)
Total	\$ 41,853	\$ 96,366	\$ 96,136
<i>\$ Change from Prior Period</i>	<i>\$ (62,835)</i>	<i>\$ 54,513</i>	<i>\$ (230)</i>
<i>% Change from Prior Period</i>	<i>-60%</i>	<i>130%</i>	<i>0%</i>

General Fund 10: Buildings

Options Requested	2021
City Hall - Replace Countertops & Fixtures	3,700
Janitorial Contract	(25,844)
New PT employee Wages (replace janitorial contract)	19,000
New PT employee Benefits (replace janitorial contract)	5,500
	240
New Public Works Facility utilities	(6,000)
Public Works Facility - overhead crane annual inspection	605
Backup Generator Maintenance (3)	3,700
Elevator maintenance & cert.	130
Interfund Transfers & Charges	(1,261)
Total	\$ (230)
One-Time	3,700
On-going	(3,930)
Total	\$ (230)

General Fund 10: Public Safety - Police

Requirements by Major Object	2019 Actual	2020 Budget	2021	Plan
Personnel	-	-	-	-
Materials, Services, and Supplies	-	-	-	-
Professional and Technical	826,256	838,687	883,016	
Interfund Transfers & Charges	-	-	-	-
Total	\$ 826,256	\$ 838,687	\$ 883,016	
<i>\$ Change from Prior Period</i>	<i>\$ 25,201</i>	<i>\$ 12,431</i>	<i>\$ 44,329</i>	
<i>% Change from Prior Period</i>	<i>3.1%</i>	<i>1.5%</i>	<i>5.3%</i>	

General Fund 10: Public Safety - Police

Options Requested	2021	2022
Contractual Obligations	44,329	44,329
One-Time	-	-
On-Going	44,329	44,329
Total	\$ 44,329	\$ 44,329

General Fund 10: Fire & EMS

Requirements by Major Object	2019 Actual	2020 Budget	2021 Plan
Personnel	239,075	522,000	522,500
Materials, Supplies, and Service	54,129	63,597	60,305
Professional & Technical	250	-	-
Total	\$ 293,454	\$ 585,597	\$ 582,805
<i>\$ Change from Prior Period</i>	<i>\$ 64,302</i>	<i>\$ 292,143</i>	<i>\$ (2,792)</i>
<i>% Change from Prior Period</i>	<i>28%</i>	<i>100%</i>	<i>0%</i>

General Fund 10: Public Safety - Fire & EMS

Options Requested	2021 Plan
New ladder tire replacement	(10,000)
Image Trend CAD Plugin	1,803
Airpack/Compressor maintenance & testing	1,760
Turnout Gear	3,103
Uniforms	500
EMS Grant	(285)
Fleet Fuel	327
Total	\$ (2,792)
One-Time	(10,000)
On-going	7,208
Total	\$ (2,792)

General Fund 10: Building, Planning & Zoning

Requirements by Major Object	2019 Actual	2020 Budget	2021 Plan
Personnel	114,558	123,155	121,400
Materials, Supplies, and Services	3,852	4,896	4,942
Professional & Technical/Contract	6,545	6,500	10,000
Interfund Transfers & Charges	(5,175)	(5,389)	(5,177)
Total	\$ 119,780	\$ 129,162	\$ 131,165
<i>\$ Change from Prior Period</i>	<i>\$ (6,185)</i>	<i>\$ 9,382</i>	<i>\$ 2,003</i>
<i>% Change from Prior Period</i>	<i>-5%</i>	<i>8%</i>	<i>2%</i>

Options Requested	2021
Personnel	(545)
Personnel - crossing guard program moved to Leisure Services Dept	(12,710)
Personnel - Wages/Salary - expanding Chief Building Official position to Community Development Planner	9,000
Personnel - Benefits -expanding Chief Building Official position to Community Development Planner	2,500
Fuel costs	46
Interfund Transfers & Charges	212
Engineering Services - J&A	
Development Review	3,500
Total	\$ 2,003
One-Time	3,500
On-Going	(1,497)
Total	\$ 2,003

General Fund 10: Public Safety - Animal Control

Requirements by Major Object	2019 Actual	2020 Budget	2021 Plan
Materials, Supplies, and Services	54,914	56,767	58,462
Professional & Technical	-	250	250
Total Requirements	\$ 54,914	\$ 57,017	\$ 58,712
<i>\$ Change from Prior Period</i>	<i>\$ 2,679</i>	<i>\$ 2,103</i>	<i>\$ 1,695</i>
<i>% Change from Prior Period</i>	<i>5%</i>	<i>4%</i>	<i>3%</i>

Options Requested	2021
Sheltering Services - Contract	567
Animal Control Services - Contract	1,128
Total	\$ 1,695
One-Time	-
On-Going	1,695
Total	\$ 1,695

General Fund 10: Public Works

Requirements by Major Object	2019	Actual	2020 Budget	2021 Plan
Personnel		690,711	806,300	817,900
Materials, Supplies, and Services		56,730	68,340	52,209
Professional & Technical		87	3,000	3,000
Interfund Transfers & Charges		(432,308)	(471,533)	(519,759)
Total Requirements		\$ 315,220	\$ 406,107	\$ 353,350
<i>\$ Change from Prior Period</i>		<i>\$ (392,240)</i>	<i>\$ 90,887</i>	<i>\$ (52,757)</i>
<i>% Change from Prior Period</i>		<i>-124%</i>	<i>22%</i>	<i>-15%</i>

General Fund 10: Public Works

Options Requested	2021 Plan
Personnel - Wages	(26,000)
Personnel - Benefits	34,264
Personnel - city cell phone opt out policy (benefit)	2,136
City cell phone opt out policy	(2,412)
Building Inspector Certification	1,200
Vehicle Operations - Fuel	889
Telecommunications - overfunding adj	(6,908)
Interfund Charges for Services	(48,226)
<i>ADJ Replace rear tires on bobtail dump truck - Replace 2 rear tires</i>	<i>(700)</i>
<i>ADJ Skidster - Replace 4 tires</i>	<i>(2,000)</i>
<i>ADJ to Est. Actual - unforeseen fleet O&M</i>	<i>(5,000)</i>
Total	\$ (52,757)
One-Time	(7,700)
Ongoing	(45,057)
Total	\$ (52,757)

General Fund 10: Streets

Requirements by Major Object	2019 Actual	2020 Budget	2021 Plan
Materials, Supplies, and Service	109,925	114,170	115,253
Total Requirements	\$ 109,925	\$ 114,170	\$ 115,253
<i>\$ Change from Prior Period</i>	<i>\$ (911)</i>	<i>\$ 4,245</i>	<i>\$ 1,083</i>
<i>% Change from Prior period</i>	<i>-1%</i>	<i>4%</i>	<i>1%</i>

General Fund: Streets Department

Options Requested	2021
Utility cost increases - Street Lights	1,083
Total	\$ 1,083
On-Going	1,083
One-Time	-
	\$ 1,083

General Fund 10: Parks & Open Space

Requirements by Major Object	2019	Actual	2020 Budget	2021 Plan
Materials, Supplies, and Services		34,553	55,568	43,802
Professional & Technical/Contract Ser		151,574	157,389	156,237
Interfund Transfers & Charges		(7,641)	(7,870)	(25,115)
Total Requirements		\$ 178,486	\$ 205,087	\$ 174,924
<i>\$ Change from Prior Period</i>		<i>\$ (6,191)</i>	<i>\$ 26,601</i>	<i>\$ (30,163)</i>
<i>% Change from prior period</i>		<i>-3%</i>	<i>13%</i>	<i>-17%</i>

General Fund 10: Parks

Options Requested	2021 Plan
Park badger meters (Q8)	(7,500)
Watering Control System - Lower Rohmer	(5,000)
General utility cost increases	49
General park maintenance	2,020
Landscape Maintenance Services (contract) (annual increase)	4,315
Landscape Services (contract) eliminate Library Park openspace.	
Pending sale.	(5,467)
Secondary water fees	(1,335)
EF Charges	(17,245)
Total	\$ (30,163)
One-Time	(12,500)
On-Going	(17,663)
Total	\$ (30,163)

Recreation Fund 12: Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Materials, Supplies, and Services	49,515	70,166	72,775
Total Requirements	\$ 49,515	\$ 70,166	\$ 72,775
<i>\$ change from prior period</i>	<i>\$ (1,376)</i>	<i>\$ 20,651</i>	<i>\$ 2,609</i>
<i>% change from prior period</i>	<i>-3%</i>	<i>42%</i>	<i>4%</i>

Recreation Fund 12: Major Program Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Basketball	5,361	7,200	9,620
Baseball/Softball	7,425	13,482	13,228
Football	13,595	18,032	19,307
Soccer	3,563	5,400	7,215
Volleyball	713	1,800	2,405
Terrace Days	18,858	24,252	21,000
Other	-	-	-
Total Requirements	\$ 49,515	\$ 70,166	\$ 72,775
<i>\$ change from prior period</i>	<i>\$ (1,376)</i>	<i>\$ 20,651</i>	<i>\$ 2,609</i>
<i>% change from prior period</i>	<i>-3%</i>	<i>42%</i>	<i>4%</i>

Recreation Fund 12: Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Charges for Services	46,169	47,750	47,750
Interfund Transfers & Charges	19,164	19,164	25,025
Intergovernmental Revenue			
Total Resources	\$ 65,333	\$ 66,914	\$ 72,775
<i>\$ change from prior period</i>	<i>\$ 6,315</i>	<i>\$ 1,581</i>	<i>\$ 5,861</i>
<i>% change from prior period</i>	<i>11%</i>	<i>2%</i>	<i>9%</i>

Recreation Fund 12: Major Program Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Basketball	6,124	7,200	7,200
Baseball/Softball	13,947	13,482	13,482
Football	17,887	18,032	18,032
Soccer	4,635	5,400	5,400
Volleyball	630	1,800	1,800
Terrace Days	22,110	21,000	26,861
Other	-	-	-
Total Resources	\$ 65,333	\$ 66,914	\$ 72,775
<i>\$ change from prior period</i>	<i>\$ 6,315</i>	<i>\$ 1,581</i>	<i>\$ 5,861</i>
<i>% change from prior period</i>	<i>11%</i>	<i>2%</i>	<i>9%</i>

Refuse Enterprise Fund 49: Requirements

Major Object	2019	Actual	2020 Budget	2021 Plan
Materials, Supplies, and Services		189,228	200,503	195,795
Professional & Technical		247,946	253,630	264,808
Interfund Transfers & Charges		103,072	115,955	118,403
Total Requirements		\$ 540,246	\$ 570,088	\$ 579,006
<i>\$ change from prior period</i>		<i>\$ 36,590</i>	<i>\$ 29,842</i>	<i>\$ 8,918</i>
<i>% change from prior period</i>		<i>7%</i>	<i>6%</i>	<i>2%</i>

Refuse Enterprise Fund 49: Resources

Major Object	2019	Actual	2020 Budget	2021 Plan
Charges for Services		522,443	531,444	532,244
Other Revenue		19,987	16,757	16,500
Interfund Transfers & Charges		3,849	3,887	3,926
Use of Reserves				26,336
Total Resources		\$ 546,279	\$ 552,088	\$ 579,006
<i>\$ change from prior period</i>		<i>\$ 17,796</i>	<i>\$ 5,809</i>	<i>\$ 26,918</i>
<i>% change from prior period</i>		<i>3%</i>	<i>1%</i>	<i>5%</i>

Culinary Water Enterprise Fund 50: Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Charges for Services	1,190,058	1,215,690	1,215,690
Other Revenue	204,832	96,567	96,185
Intergovernmental	258,240	261,864	276,606
Interfund Transfers & Charges	303,799	308,445	309,228
Use of Reserves			29,951
Total Resources	\$ 1,956,929	\$ 1,882,566	\$ 1,927,660
<i>\$ change from prior period</i>	<i>\$ (3,275,877)</i>	<i>\$ (74,363)</i>	<i>\$ 45,094</i>
<i>% change from prior period</i>	<i>-63%</i>	<i>-4%</i>	<i>2%</i>

Culinary Water Enterprise Fund 50: Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Materials, Supplies, and Services	78,597	101,026	97,946
Professional & Technical	211,117	252,935	279,476
Capital	530,219	2,286,822	586,606
Debt Service	509,032	518,503	514,145
Interfund Transfers & Charges	417,961	580,353	449,487
Total Requirements	\$ 1,746,926	\$ 3,739,639	\$ 1,927,660
<i>\$ change from prior period</i>	<i>\$ (3,079,181)</i>	<i>\$ 1,992,713</i>	<i>\$ (1,811,979)</i>
<i>% change from prior period</i>	<i>-64%</i>	<i>114%</i>	<i>-48%</i>

Sanitary Sewer Enterprise Fund 51: Resources

Major Object	2019 Actual	2020 Budget	2021 Plan
Charges for Services	1,182,609	1,188,962	1,188,962
Other Revenue	118,165	79,110	80,291
Intergovernmental	-	-	-
Interfund Transfers & Charges	1,687	1,721	1,755
Use of Reserves			20,450
Total Resources	\$ 1,302,461	\$ 1,269,793	\$ 1,291,458
<i>\$ change from prior period</i>	<i>\$ (133,199)</i>	<i>\$ (32,668)</i>	<i>\$ 21,665</i>
<i>% change from prior period</i>	<i>-9%</i>	<i>-3%</i>	<i>2%</i>

Sanitary Sewer Enterprise Fund 51: Requirements

Major Object	2019 Actual	2020 Budget	2021 Plan
Materials, Supplies, and Services	42,364	65,759	81,820
Professional & Technical	512,077	530,000	538,000
Capital	32,573	962,962	150,000
Debt Service	129,660	133,114	130,485
Interfund Transfers & Charges	361,098	391,667	391,153
Total Requirements	\$ 1,077,772	\$ 2,083,502	\$ 1,291,458
<i>\$ change from prior period</i>	<i>\$ (380,697)</i>	<i>\$ 1,005,730</i>	<i>\$ (792,044)</i>
<i>% change from prior period</i>	<i>-26%</i>	<i>93%</i>	<i>-38%</i>

Storm Water Enterprise Fund 52: Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Charges for Services	468,706	491,592	491,592
Other Revenue	45,563	57,125	31,720
Interfund Transfers & Charges	30,732	31,574	32,271
Use of Reserves			5,513
Total Resources	\$ 545,001	\$ 580,291	\$ 561,096
<i>\$ change from prior period</i>	<i>\$ 16,414</i>	<i>\$ 35,290</i>	<i>\$ (19,195)</i>
<i>% change from prior period</i>	<i>3%</i>	<i>6%</i>	<i>-3%</i>

Storm Water Enterprise Fund 52: Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Materials, Supplies, and Services	27,464	49,003	55,810
Professional & Technical	2,542	13,450	13,450
Capital	32,573	847,337	130,000
Debt Service	64,870	66,903	65,332
Interfund Transfers & Charges	256,731	289,485	296,504
Total Requirements	\$ 384,180	\$ 1,266,178	\$ 561,096
<i>\$ change from prior period</i>	<i>\$ 40,447</i>	<i>\$ 881,998</i>	<i>\$ (705,082)</i>
<i>% change from prior period</i>	<i>12%</i>	<i>230%</i>	<i>-56%</i>

Parks CIP Fund 53: Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Capital	64,032	568,035	5,000
Total Requirements	\$ 64,032	\$ 568,035	\$ 5,000
<i>\$ change from prior period</i>	<i>\$ 7,258</i>	<i>\$ 504,003</i>	<i>\$ (563,035)</i>
<i>% change from prior period</i>	<i>13%</i>	<i>787%</i>	<i>-99%</i>

Parks CIP Fund 53: Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Interfund Transfers & Charges	151,383	174,836	-
Intergovernmental	-	272,140	-
Other Revenue	23,738	5,000	5,000
Total Resources	\$ 175,121	\$ 451,976	\$ 5,000
<i>\$ change from prior period</i>	<i>\$ 89,138</i>	<i>\$ 276,855</i>	<i>\$ (446,976)</i>
<i>% change from prior period</i>	<i>104%</i>	<i>158%</i>	<i>-99%</i>

Capital Projects Fund 55: Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Capital outlay	38,503	1,277,755	379,142
Interfund Transfers & Charges	162,811	149,577	87,932
Total Requirements	\$ 201,314	\$ 1,427,332	\$ 467,074
<i>\$ change from prior period</i>	<i>\$ (180,500)</i>	<i>\$ 1,226,018</i>	<i>\$ (960,258)</i>
<i>% change from prior period</i>	<i>-47%</i>	<i>609%</i>	<i>-67%</i>

Capital Projects Fund 55: Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Interfund Transfers & Charges	1,044,413	557,600	354,142
Other Revenue	162,515	50,000	-
Intergovernmental	-	6,902	-
Use of Reserves			112,932
Total Resources	\$ 1,206,928	\$ 614,502	\$ 467,074
<i>\$ change from prior period</i>	<i>\$ 400,061</i>	<i>\$ (592,426)</i>	<i>\$ (147,428)</i>
<i>% change from prior period</i>	<i>50%</i>	<i>-49%</i>	<i>-24%</i>

Debt Service Fund 65: Requirements

Major Object	2019 Actual	2020 Budget	2021	Plan
Materials, Supplies, and Service	2,500	1,750		1,750
Debt Service	553,832	550,505		433,189
Interfund Transfers & Charges	38,914	39,554		39,169
Total Requirements	\$ 595,246	\$ 591,809	\$	\$ 474,108
<i>\$ change from prior period</i>	<i>\$ (5,313)</i>	<i>\$ (3,437)</i>	<i>\$</i>	<i>\$ (117,701)</i>
<i>% change from prior period</i>	<i>-1%</i>	<i>-1%</i>		<i>-20%</i>

Debt Service Fund 65: Resources

Major Object	2019 Actual	2020 Budget	2021	Plan
Property Taxes	391,819	387,238		317,376
Interfund Transfers & Charges	142,559	202,821		154,982
Other Revenue	103	-		-
Use of Reserves		1,750		1,750
Total Resources	\$ 534,481	\$ 591,809	\$	\$ 474,108
<i>\$ change from prior period</i>	<i>\$ (65,202)</i>	<i>\$ 57,328</i>	<i>\$</i>	<i>\$ (117,701)</i>
<i>% change from prior period</i>	<i>-11%</i>	<i>11%</i>		<i>-20%</i>

Special Improvement District Fund 66: Requirements			
Major Object	2019 Actual	2020 Budget	2021 Plan
Materials, Supplies, and Services	135	135	135
Interfund Transfers & Charges	81,685	81,706	80,480
Total Requirements	\$ 81,820	\$ 81,841	\$ 80,615
<i>\$ change from prior period</i>	<i>\$ (509)</i>	<i>\$ 21</i>	<i>\$ (1,226)</i>
<i>% change from prior period</i>	<i>-1%</i>	<i>0%</i>	<i>-1%</i>

Special Improvement District Fund 66: Resources			
Major Object	2019 Actual	2020 Budget	2021 Plan
Property Taxes	90,057	80,956	51,140
Use of Reserves		885	29,475
Total Resources	\$ 90,057	\$ 81,841	\$ 80,615
<i>\$ change from prior period</i>	<i>\$ 18,233</i>	<i>\$ (8,216)</i>	<i>\$ (1,226)</i>
<i>% change from prior period</i>	<i>25%</i>	<i>-9%</i>	<i>-1%</i>

Redevelopment Agency Fund 70: Requirements

Major Object	2019	2020	2021
	Actual	Budget	Plan
Personnel	15,838	16,800	16,800
Materials, Supplies, and Services	2,829	2,800	2,800
Capital outlay	185,360	3,312,721	568,411
Interfund Transfers & Charges	6,661	22,971	6,661
Total Requirements	\$ 210,688	\$ 3,355,292	\$ 594,672
<i>\$ change from prior period</i>	<i>\$ 157,743</i>	<i>\$ 3,144,604</i>	<i>\$ (2,760,620)</i>
<i>% change from prior period</i>	<i>298%</i>	<i>1493%</i>	<i>-82%</i>

Redevelopment Agency Fund 70: Resources

Major Object	2019	2020	2021
	Actual	Budget	Plan
Intergovernmental	581,184	902,373	594,672
Other Revenue	49,626	-	-
Use of Reserves		2,452,919	
Total Resources	\$ 630,810	\$ 3,355,292	\$ 594,672
<i>\$ change from prior period</i>	<i>\$ 37,607</i>	<i>\$ 2,724,482</i>	<i>\$ (2,760,620)</i>
<i>% change from prior period</i>	<i>6%</i>	<i>432%</i>	<i>-82%</i>