



# **City of North Tonawanda**

# **City of North Tonawanda**



**Final version**

Last updated 02/14/22





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# INTRODUCTION





## **2022 Budget Message**

**Mayor Arthur G. Pappas**

# **MAYOR ARTHUR G. PAPPAS**

## **2022 BUDGET MESSAGE**

v

In accordance with Section 5.021 of the North Tonawanda City Charter, as the duly elected Mayor I am presenting to the Common Council, for their review and adoption, a copy of my General, Water, and Sewer budgets for the 2022 fiscal year. As we continue to navigate as a city through the COVID-19 pandemic, this budget before you will keep North Tonawanda moving in the right direction despite these challenges we have faced.

I, along with the City Accountant, City-Clerk Treasurer, and individual council members have been meeting regularly regarding this budget as the pandemic continues to unfold. We continue to look at ways to increase our revenue to ensure that our families and residents do not face an immense and unfair burden. My administration has, and will continue to strive to provide the best quality services possible to our residents for less, and during 2021 we have achieved this.

As surrounding municipalities were forced to shutter their public pools for the season, Memorial Pool was open. Our Department of Public Works was able to pave an extraordinary 22 miles of city road this year alone. These departments were able to achieve this despite the cuts they had to endure over the past decade. Our department heads have been asked to reevaluate their budgets again to ensure that our taxpayer dollars are used efficiently and that their departments continue to operate smoothly.

The reality of this situation is that property taxes are going to be raised. However we are not going to go over the tax cap. I am proposing a **2.5%** raise in property taxes. This as always, is my administration's last resort. As North Tonawanda continues to see a rebirth of Downtown Webster Street and Oliver Street, coupled with quality public services, this was the most prudent course to ensure we continue to see these successes that make North Tonawanda a great place to live, raise a family and own a business. I believe that this budget before you will continue this success.

I, along with the City Accountant, City-Clerk Treasurer, and individual council members have been conscious of this tough decision for months. Therefore, we took the same approach as we did last year during the pandemic and looked at all options to keep costs down. There are no cuts to any city services or city personnel in this year's budget.



The General Fund Balance will increase the tax rate from **14.28** per 1,000 of assessed valuation to **14.54**. A home assessed at \$150,000 will see an increase of **\$37.63 per year**. A home assessed at \$100,000 will see an increase of **\$25.09 per year**. Water and sewer base rates will not increase in this fiscal year.

As many of our residents are aware, this past year the cost of living has increased steadily across the board. According to the U.S. Bureau of Labor Statistics' Consumer Price Index Summary released on September 14, 2021, overall prices in August climbed 5.3% year over year. The energy index alone went up 25% year over year ending in July. Unfortunately, these increases impact the city as well. Coupled with this, a variety of factors out of our control from the minimum wage increase to the rise of postage costs have also impacted the budget.

I fully understand that no resident wants to see an increase in their property tax bill. This budget before you will continue to provide the necessary services while keeping taxes as low as possible. I also recognize others may have different ideas or perspectives that are worth discussing. I stand ready to work with the Common Council as they begin to deliberate on my proposal. I will gladly meet with the Council Members to answer any questions or consider any alternatives.

Thank you to those who put in immense time and effort to help produce this budget. As Mayor, it is my duty to provide steadfast leadership in both easy and challenging times, and as this is my last year in office I would like to thank the residents for allowing me to serve.

**September 28, 2021**

**Arthur G. Pappas**

**Honorable Arthur G. Pappas  
Mayor, City of North Tonawanda**

## Household Analysis

TOTAL HOUSEHOLDS

**13,577**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



*\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*



## Population Overview



TOTAL POPULATION

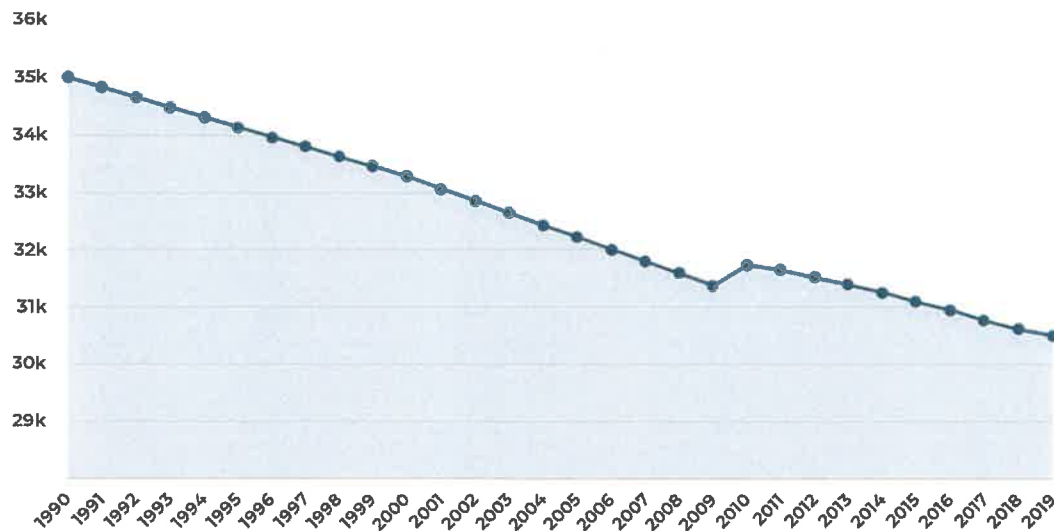
**30,487**

▼ .4%  
vs. 2018

GROWTH RANK

**767** out of **1529**

Municipalities in New York



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



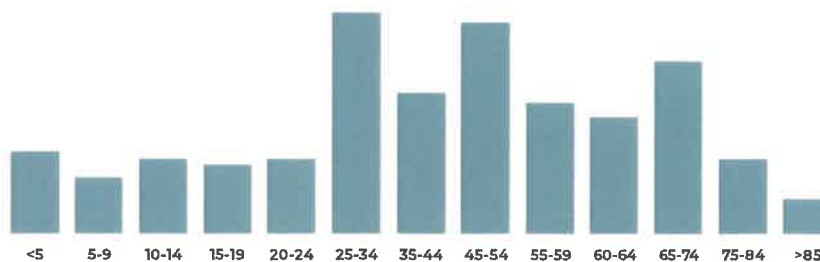
DAYTIME POPULATION

**22,494**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

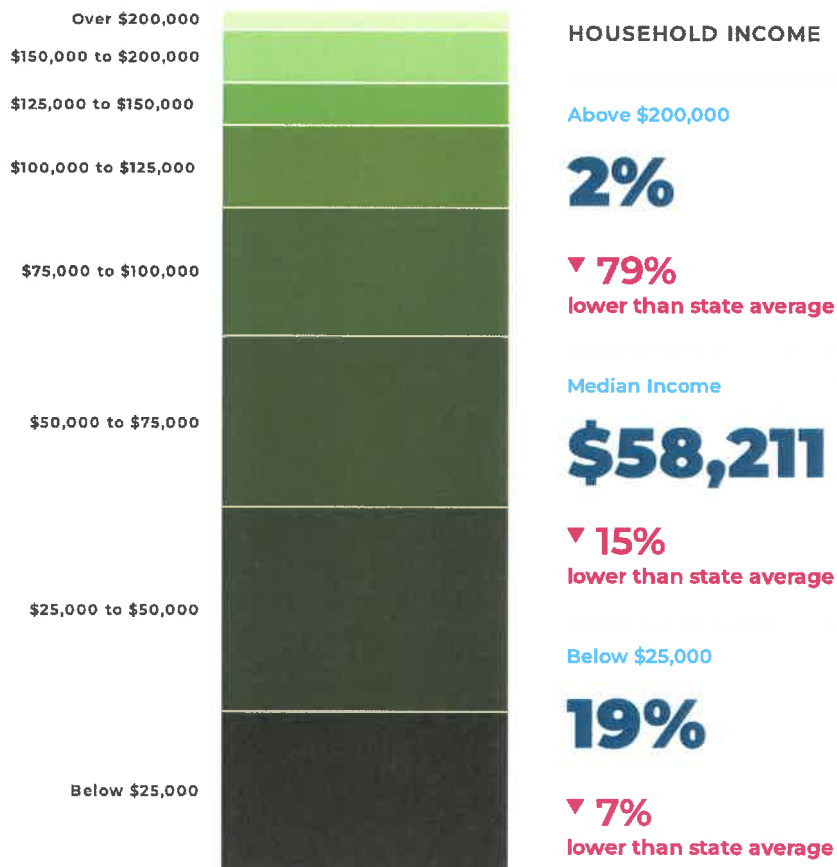
## POPULATION BY AGE GROUP



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



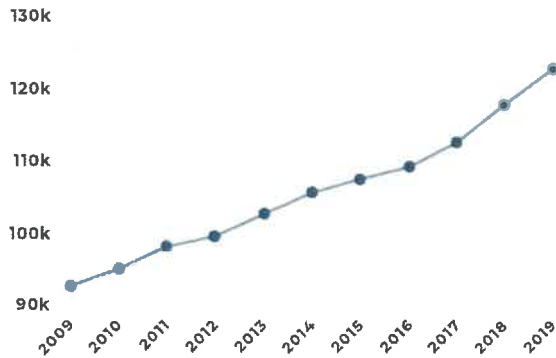


## Housing Overview



2019 MEDIAN HOME VALUE

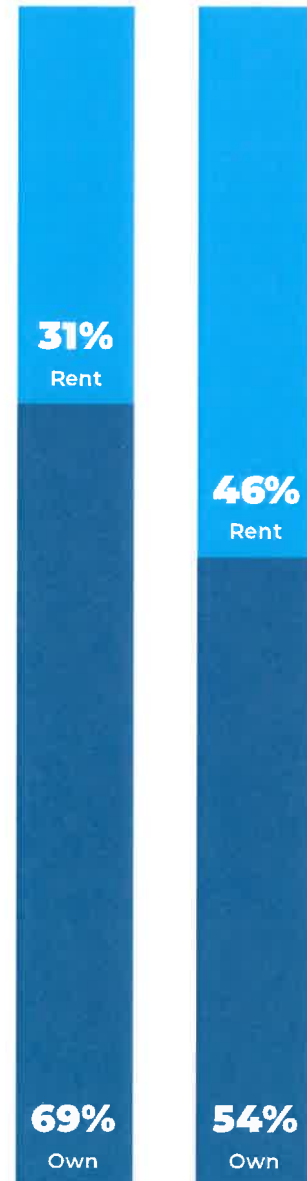
**\$122,700**



\* Data Source: 2019 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

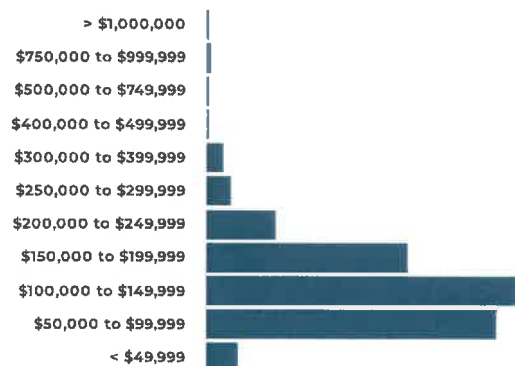
HOME OWNERS VS RENTERS

North Tonawanda State Avg.



\* Data Source: 2019 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

### HOME VALUE DISTRIBUTION



\* Data Source: 2019 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



## History of North Tonawanda



The City of North Tonawanda, located midway between Buffalo and Niagara Falls, is the second largest community in the County of Niagara, and the seventeenth (17) largest city in the State of New York. Its 2010 population, according to the United States Census Bureau, was 31,501. North Tonawanda has a land area of 10.5 square miles and an infrastructure which includes 118 miles (ca. 190 km) of paved highways, 121 miles (ca. 195 km) of water lines and sanitary sewers and 60 miles (ca. 97 km) of storm sewers.

The perimeter of the City is 13.5 miles (ca. 22 km), of which 9.26 miles (ca. 15 km) is waterfront. A total of 6,830 acres comprise the total area of the City. It is located 566 feet above sea level and has an annual temperature of 47.7 degrees and an average rainfall of 39 inches (ca. 1 m). The City is served by CSX, Niagara Frontier bus lines, the Buffalo and Niagara Falls Airports, the New York State Thruway and major county and state highways. Two prominent water resources serve as Municipal boundaries: the New York State Barge Canal on the south and the Niagara River on the west.

The name Tonawanda, which means "swift running water," is derived from the Iroquois Indians who occupied the land along Tonawanda Creek. Originally, the Tonawanda's were part of the township of Buffalo. In 1836 the township was incorporated into a separate entity. In 1854 the present City of Tonawanda was incorporated as a village and North Tonawanda was originally a ward of the Village of Tonawanda. North Tonawanda separated from Tonawanda and incorporated itself as a village in 1865 and received its City Charter in 1897.

Subject to the provisions of the State Constitution, the City operates pursuant to its Charter and various other laws applicable to the City. The executive power of the City rests with the full time Mayor, who is elected for a four-year term. The legislative power of the City is vested in the Common Council which consists of five Aldermen: two at large, who are elected city wide for staggered terms of four years each, and three who are elected by the voters in their respective wards, for concurrent terms of two years each. A new Charter was approved by the voters and took effect on January 1, 2002.



Electricity and natural gas are supplied throughout the City by National Grid Inc. and National Fuel Distribution Corporation, respectively. Sanitary sewer collection, treatment and disposal facilities are maintained by the City. Sewer operational costs are covered by charging sewer rents to the users. The City maintains its own water purification, pumping and distribution system. Water operational costs are covered by charging water rents to the users.

City owned and maintained recreational and park facilities include 1 swimming pool, 1 raindrop pool, 14 playgrounds, 8 tennis courts, 8 softball diamonds, 6 hardball diamonds, 8 parks, 9 outdoor basketball courts, 1 lacrosse field, 2 outdoor disk golf courses 1 outdoor ice rink, a youth center, botanical gardens, senior citizens center, 3 boat launches, 3 kayak launches, 1 transient boat dock at Gateway, 2 handicap accessible fishing docks and a 27 hole golf course.

To ensure the public safety and the protection of property, the City maintains a central police headquarters, an emergency management office, and five fire stations.

Historically, North Tonawanda has been an important regional manufacturing center. The City's strategic location at the confluence at the Erie Canal (now called the Barge Canal) encouraged the development of a strong industrial corridor along the waterfront and on Tonawanda Island, which is accessible by vehicular traffic. At the turn of the century, the City was designated the "Lumber Capital" of the world because of the oak produced for shipbuilding and other wood products



## North Tonawanda City Government



Mayor Arthur G. Pappas

Common Council President Alderman Robert Pecoraro (At-Large)

Eric M. Zadzilka (3rd Ward)

Alderman Austin Tylec (At-Large)

Alderman Robert Schmigel (1st Ward)

Frank DiBernardo (2nd Ward)

City Attorney Luke Brown

City Judge Shawn P. Nickerson

Assistant City Judge Katherine D. Alexander

City Clerk/Treasurer Donna Braun

### **Mayor Arthur G. Pappas**

Arthur G. Pappas has served as Mayor of the City of North Tonawanda since January 1, 2015. Prior to becoming Mayor, Art was elected Alderman-at-Large in November 2014, and was then appointed Mayor by the Common Council. Then He ran for Mayor and was elected. Art has served on many boards in our community for several years. He served on the North Tonawanda Board of Education for seventeen years, and was Board President for ten of those years. Art has also served on the North Tonawanda Youth Board Committee for thirty years, served as a Commissioner to the North Tonawanda Housing Authority, a member of the Tonawanda's Historical Society for eleven years, and NCCC Board of Trustees for nine years, with two years as Board





Chairman. Art is a Retired Public Educator from the Starpoint school system. Art lives in North Tonawanda with his wife Linda.

## **Fund Balance Policy**

### **Purpose**

This policy has been adopted by the City of North Tonawanda to comply with Governmental Accounting Standards Board Statement No. 54: Fund Balance Reporting and Governmental Type Definitions.

Fund Balance measures the net financial resources available to the City to finance expenditures within current or future periods. The City of North Tonawanda recognizes that the maintenance of an appropriate level of fund balance, within the context and the limitations of the City's available resources, is essential to the preservation of the financial integrity of the City.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's General Fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the General Fund.

Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition.

This policy establishes goals and provides guidance concerning the City's assigned fund balance, the order by which the City will spend fund balance and the level of year-end unassigned fund balance to be maintained by the City.



# Budget Timeline



# **BUDGET OVERVIEW**





## **Executive Overview**



## **Short-term Factors**



## Priorities & Issues



# FUND SUMMARIES





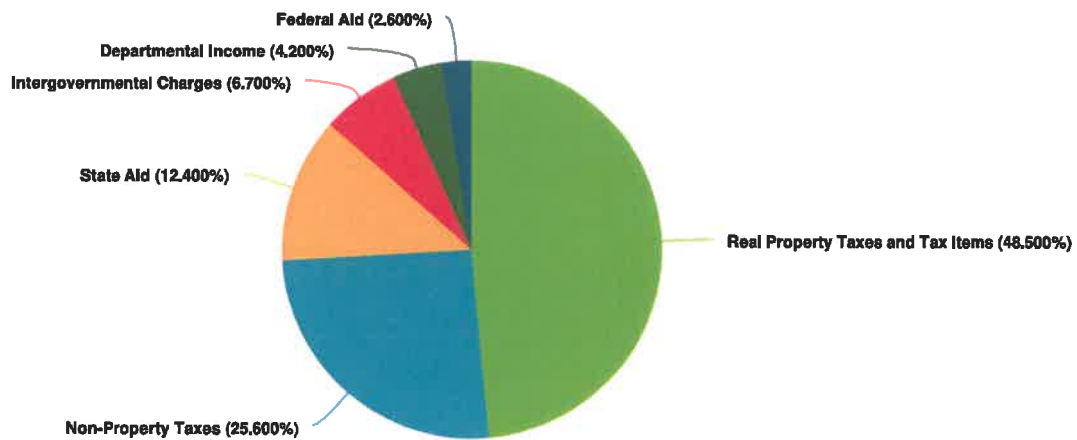
## General Fund

### Summary

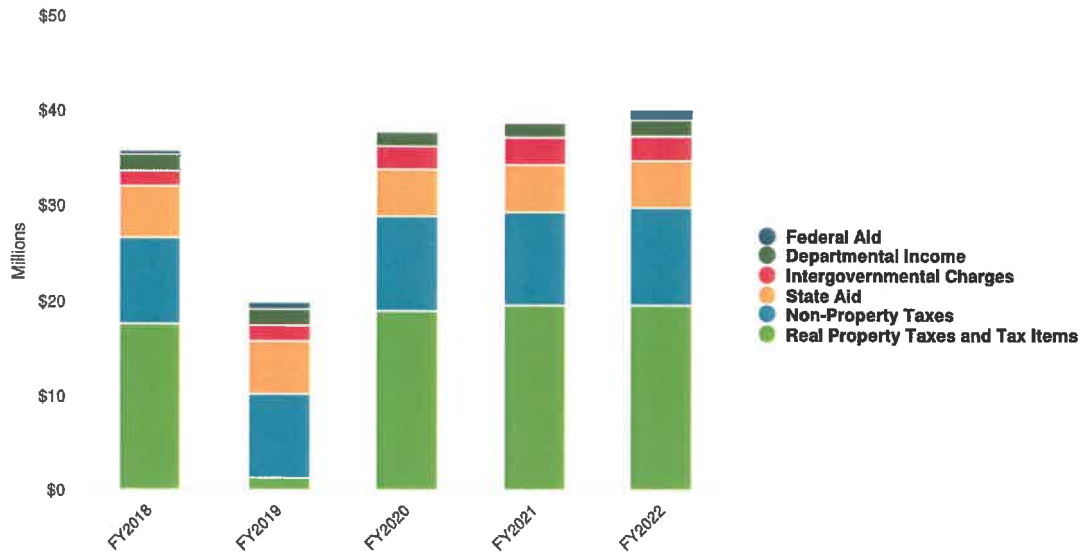
The City of North Tonawanda is projecting \$40.09M of revenue in FY2022, which represents a 3.500% increase over the prior year. Budgeted expenditures are projected to increase by 3.500% or \$1.36M to \$39.99M in FY2022.

### Revenues by Source

#### Projected 2022 Revenues by Source



### Budgeted and Historical 2022 Revenues by Source



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Revenue Source</b>			
<b>Real Property Taxes and Tax Items</b>			
REAL PROPERTY TAXES	\$17,839,696.30	\$18,285,688.71	2.500%
DELINQUENT TAX REVENUE	\$1,160,000.00	\$725,000.00	-37.500%
PAYMENTS IN LIEU OF TAXES	\$180,000.00	\$237,000.00	31.700%
PENALTIES ON REAL PROPERTY TAXES	\$250,000.00	\$200,000.00	-20.000%
<b>Total Real Property Taxes and Tax Items:</b>	<b>\$19,429,696.30</b>	<b>\$19,447,688.71</b>	<b>0.100%</b>
<b>Non-Property Taxes</b>			
SALES TAX DISTRIBUTION BY COUNTY	\$8,600,000.00	\$9,000,000.00	4.700%
UTILITIES GROSS RECEIPTS TAX	\$800,000.00	\$800,000.00	0.000%
FRANCHISE TAX	\$450,000.00	\$450,000.00	0.000%
<b>Total Non-Property Taxes:</b>	<b>\$9,850,000.00</b>	<b>\$10,250,000.00</b>	<b>4.100%</b>
<b>Departmental Income</b>			
TREASURER FEES	\$50,000.00	\$75,000.00	50.000%
TAX SEARCH FEE	\$26,000.00	\$28,000.00	7.700%
CHARGES FOR TAX ADVERTISING	\$1,000.00	\$2,000.00	100.000%
CLERK FEES	\$1,600.00	\$2,500.00	56.300%
POLICE FEES	\$3,000.00	\$3,000.00	0.000%
FIRE FEES	\$25,000.00	\$25,000.00	0.000%
PUBLIC POUND CHARGES	\$300.00	\$300.00	0.000%
EVENT BILLING	\$10,000.00	\$15,000.00	50.000%
VITAL STATISTICS FEES	\$17,000.00	\$17,000.00	0.000%
PUBLIC WORKS SERVICES	\$15,000.00	\$15,000.00	0.000%



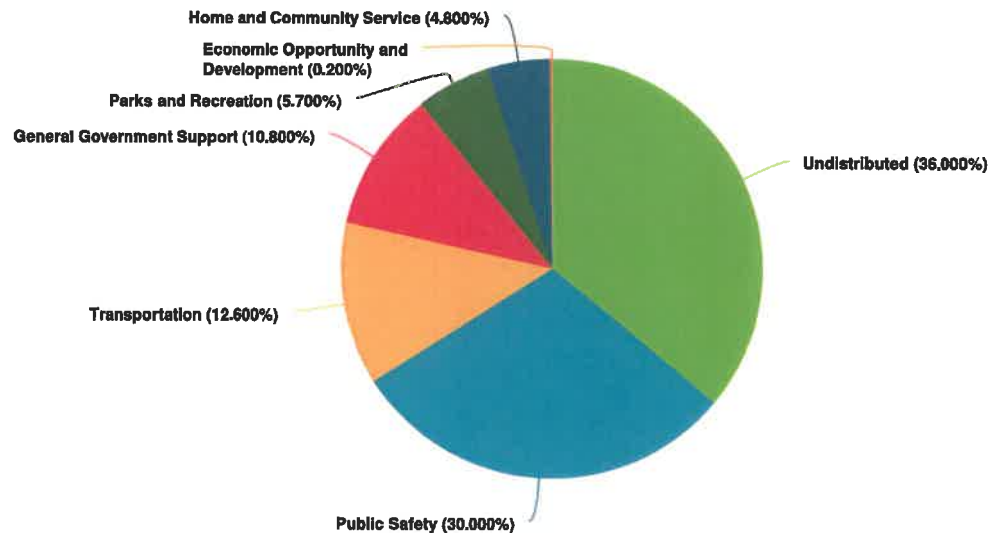
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
PUBLIC MARKET CHARGES	\$39,000.00	\$45,000.00	15.400%
PARK AND RECREATION CHARGES	\$80,000.00	\$80,000.00	0.000%
PARK PERMITS	\$12,000.00	\$13,500.00	12.500%
TREE PLANTING PROGRAM	\$2,000.00	\$2,000.00	0.000%
BOAT LAUNCH PERMITS	\$19,000.00	\$20,000.00	5.300%
CANALFEST AGREEMENT	\$14,000.00	\$14,000.00	0.000%
DOCKING FEES	\$30,000.00	\$30,000.00	0.000%
MARINA CONCESSIONAIRE	\$30,000.00	\$34,000.00	13.300%
RECREATION CONCESSION	\$300,000.00	\$300,000.00	0.000%
GOLF COURSE CHARGES	\$930,000.00	\$930,000.00	0.000%
ZONING FEES	\$1,700.00	\$2,300.00	35.300%
REFUSE AND GARBAGE CHARGES	\$13,300.00	\$14,000.00	5.300%
BELMONT HOUSING AUDIT FEES	\$1,750.00	\$1,750.00	0.000%
<b>Total Departmental Income:</b>	<b>\$1,621,650.00</b>	<b>\$1,669,350.00</b>	<b>2.900%</b>
<b>Intergovernmental Charges</b>			
TAX SERVICES, BOARD OF EDUCATION	\$5,000.00	\$15,000.00	200.000%
PUBLIC SAFETY SERVICES, COUNTY	\$33,000.00	\$33,000.00	0.000%
YOUTH AND RECREATION SVCS, COUNTY	\$5,000.00	\$5,000.00	0.000%
INTEREST AND EARNINGS	\$5,000.00	\$5,000.00	0.000%
INTEREST EARNED CAPITAL	\$500.00	\$500.00	0.000%
RENT REAL PROPERTY	\$135,000.00	\$135,000.00	0.000%
COMMISSIONS	\$500.00	\$765.00	53.000%
BUSINESS LICENSES	\$2,300.00	\$2,300.00	0.000%
MARRIAGE LICENSES	\$2,500.00	\$2,500.00	0.000%
HUNT AND FISHING LICENSES	\$1,100.00	\$1,100.00	0.000%
BINGO LICENSE	\$2,000.00	\$2,000.00	0.000%
GAMES OF CHANCE	\$70.00	\$100.00	42.900%
DOG LICENSES	\$21,000.00	\$25,000.00	19.000%
CAR DEALERSHIP LICENSE	\$3,000.00	\$3,000.00	0.000%
CONTRACTOR LICENSE	\$90,000.00	\$90,000.00	0.000%
BUILDING PERMITS	\$367,830.00	\$367,830.00	0.000%
PLUMBING LICENSE	\$25,000.00	\$31,000.00	24.000%
PLUMBING PERMITS	\$80,000.00	\$50,000.00	-37.500%
GRADING PERMITS	\$4,000.00	\$4,000.00	0.000%
FINES & FORFEITED BAIL	\$870,000.00	\$870,000.00	0.000%
SALE OF SCRAP	\$30,150.00	\$35,000.00	16.100%
SALES OF REFUSE FOR RECYCLING	\$1,000.00	\$0.00	-100.000%
MINOR SALES	\$100.00	\$100.00	0.000%
SALE OF REAL PROPERTY	\$450,000.00	\$800,000.00	77.800%
SALE OF CELL TOWER	\$500,000.00	\$0.00	-100.000%
SELF INSURANCE RECOVERIES	\$190,000.00	\$190,000.00	0.000%
OTHER COMPENSATION FOR LOSS	\$10,000.00	\$10,000.00	0.000%
REFUND OF PRIOR YEAR EXPENSE	\$1,000.00	\$1,000.00	0.000%



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
PREMIUM ON SERIAL BONDS	\$0.00	\$10,000.00	N/A
UNCLASSIFIED REVENUE	\$5,000.00	\$5,000.00	0.000%
<b>Total Intergovernmental Charges:</b>	<b>\$2,840,050.00</b>	<b>\$2,694,195.00</b>	<b>-5.100%</b>
<b>State Aid</b>			
STATE REVENUE SHARING	\$4,335,111.00	\$4,335,111.00	0.000%
MORTGAGE TAX	\$450,000.00	\$430,000.00	-4.400%
COURT FACILITIES	\$50,000.00	\$48,000.00	-4.000%
PUBLIC SAFETY GRANT I	\$13,066.00	\$13,066.00	0.000%
LABOR TRAINING AND EDUCATION	\$500.00	\$0.00	-100.000%
HIGHWAY	\$123,170.00	\$123,170.00	0.000%
YOUTH PROGRAMS	\$31,800.00	\$31,800.00	0.000%
<b>Total State Aid:</b>	<b>\$5,003,647.00</b>	<b>\$4,981,147.00</b>	<b>-0.400%</b>
<b>Federal Aid</b>			
Federal Aid, Other		\$1,051,021.00	N/A
<b>Total Federal Aid:</b>	<b>\$0.00</b>	<b>\$1,051,021.00</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$38,745,043.30</b>	<b>\$40,093,401.71</b>	<b>3.500%</b>

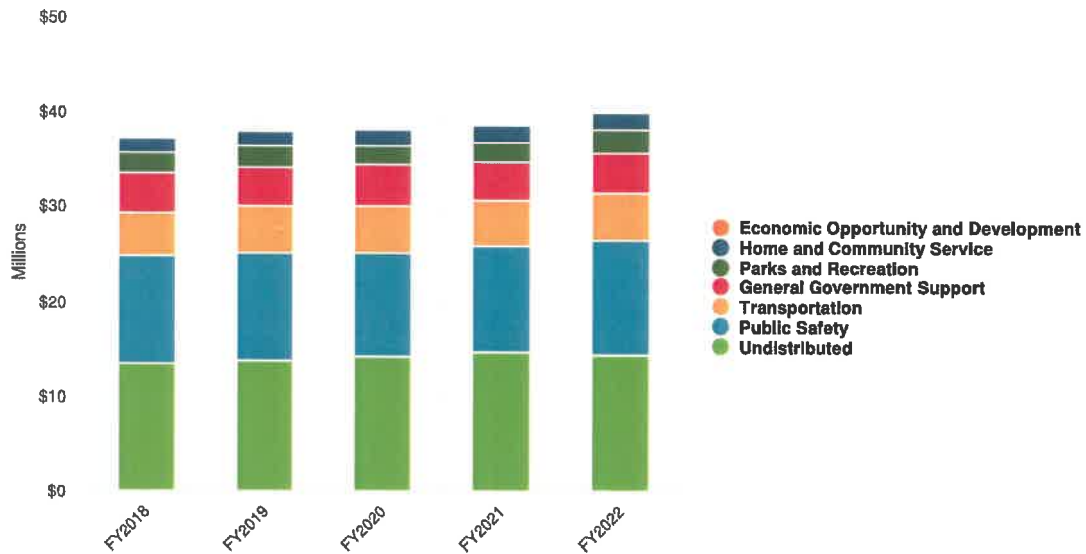
## Expenditures by Function

### Budgeted Expenditures by Function





## Budgeted and Historical Expenditures by Function



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Personal Services</b>			
COMMON COUNCIL - PERSONAL SERVICES	\$40,500.00	\$40,500.00	0.000%
MAYOR - PERSONAL SERVICES	\$98,000.00	\$98,000.00	0.000%
ACCOUNTING - PERSONAL SERVICES	\$196,000.00	\$229,060.00	16.900%
TREASURER - PERSONAL SERVICES	\$167,422.00	\$171,090.00	2.200%
ASSESSMENT - PERSONAL SERVICES	\$206,965.00	\$215,568.00	4.200%
CITY CLERK - PERSONAL SERVICES	\$136,409.00	\$134,939.00	-1.100%
LAW - PERSONAL SERVICES	\$194,382.00	\$194,382.00	0.000%
ENGINEER - PERSONAL SERVICES	\$225,916.00	\$235,314.00	4.200%
PUBLIC WORKS ADMINISTRATION - PERSONAL SERVICES	\$521,463.00	\$540,764.00	3.700%
BUILDINGS - PERSONAL SERVICES	\$298,691.00	\$280,333.60	-6.100%
<b>Total Personal Services:</b>	<b>\$2,085,748.00</b>	<b>\$2,139,950.60</b>	<b>3.400%</b>
<b>Operating Expenses</b>			
COMMON COUNCIL - ADMINISTRATION	\$1,000.00	\$2,000.00	100.000%
MAYOR - ADMINISTRATION	\$2,500.00	\$2,500.00	0.000%
MAYOR - OPERATIONS	\$781.00	\$781.00	0.000%
MAYOR - OPERATIONS - NIMAC	\$2,500.00	\$5,000.00	100.000%
MAYOR - OPERATIONS - NIACAP	\$3,000.00	\$3,000.00	0.000%
ACCOUNTING - ADMINISTRATION	\$15,170.00	\$17,000.00	12.100%
ACCOUNTING - CONTRACTUAL_GRANTS CONSULTANT	\$22,000.00	\$22,000.00	0.000%



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
ACCOUNTING _CONTRACTUAL_DEBT COUNSEL	\$8,000.00	\$8,000.00	0.000%
ACCOUNTING - OPERATIONS	\$15,000.00	\$14,000.00	-6.700%
ACCOUNTING - INDEPENDENT AUDIT CONTRACT	\$16,000.00	\$28,000.00	75.000%
CONTRACTUAL _GASB VALUATION	\$0.00	\$8,000.00	N/A
TREASURER - ADMINISTRATION	\$15,000.00	\$18,200.00	21.300%
TREASURER - REPAIRS & MAINTENANCE	\$500.00	\$0.00	-100.000%
TREASURER - OPERATIONS	\$3,000.00	\$2,000.00	-33.300%
ASSESSMENT - ADMINISTRATION	\$200.00	\$3,000.00	1,400.000%
ASSESSMENT - REPAIRS & MAINTENANCE	\$105.00	\$105.00	0.000%
ASSESSMENT - OPERATIONS	\$5,490.00	\$5,625.00	2.500%
TAX ADVERTISING AND EXPENSE - OPERATIONS	\$1,920.00	\$2,000.00	4.200%
PROPERTY ACQUIRED FOR TAXES - OPERATIONS	\$11,520.00	\$12,000.00	4.200%
TAX SALE CERTIFICATES, SCHOOL - OPERATIONS	\$500,000.00	\$400,000.00	-20.000%
CITY CLERK - ADMINISTRATION	\$25,000.00	\$25,000.00	0.000%
LAW - ADMINISTRATION	\$3,318.00	\$3,318.00	0.000%
LAW - REPAIRS & MAINTENANCE	\$1,000.00	\$1,000.00	0.000%
LAW - OPERATIONS	\$12,000.00	\$12,000.00	0.000%
PERSONNEL - BACKGROUND CHECKS	\$500.00	\$500.00	0.000%
ENGINEER - ADMINISTRATION	\$15,000.00	\$15,000.00	0.000%
ENGINEER - REPAIR & MAINTENANCE	\$1,500.00	\$2,500.00	66.700%
ENGINEER - OPERATIONS	\$3,600.00	\$3,600.00	0.000%
ELECTIONS - OPERATIONS	\$500.00	\$500.00	0.000%
PUBLIC WORKS ADMINISTRATION - ADMINISTRATION	\$29,500.00	\$29,500.00	0.000%
PUBLIC WORKS ADMINISTRATION - REPAIRS & MAINTENANCE	\$5,000.00	\$5,000.00	0.000%
PUBLIC WORKS ADMINISTRATION - BUILDINGS & GROUNDS	\$38,725.00	\$38,725.00	0.000%
BUILDINGS - ADMINISTRATION	\$1,400.00	\$1,400.00	0.000%
BUILDINGS - REPAIRS & MAINTENANCE	\$2,800.00	\$2,800.00	0.000%
BUILDINGS - BUILDING & GROUNDS	\$71,100.00	\$75,000.00	5.500%
BUILDINGS - UTILITIES	\$39,500.00	\$55,000.00	39.200%
BUILDINGS - UTILITIES_RIVIERA THEATRE	\$7,500.00	\$0.00	-100.000%
BUILDINGS - UTILITIES_CAROUSEL MUSEUM	\$3,500.00	\$0.00	-100.000%
BUILDINGS - UTILITIES_500 WHEATFIELD STREET	\$4,500.00	\$0.00	-100.000%
BUILDINGS - OPERATIONS	\$8,500.00	\$8,500.00	0.000%
CENTRAL COMMUNICATION SYSTEM - CENTRAL COMMUNICATIONS SYSTEM	\$10,000.00	\$14,000.00	40.000%
CENTRAL PRINTING AND MAILING - ADMINISTRATION	\$42,000.00	\$47,000.00	11.900%
CENTRAL DATA PROCESSING - DATA PROCESSING EQUIPMENT	\$0.00	\$120,000.00	N/A
CENTRAL DATA PROCESSING - NETWORK AND TECHNICAL SUPPORT	\$80,000.00	\$50,000.00	-37.500%
CENTRAL DATA PROCESSING - IPAD WIRELESS CHARGES AND EQUIPMENT	\$1,000.00	\$4,000.00	300.000%
CENTRAL DATA PROCESSING - CABLE AND INTERNET	\$8,000.00	\$12,000.00	50.000%
CENTRAL DATA PROCESSING - SHARED SOFTWARE SYSTEMS	\$0.00	\$16,500.00	N/A



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
UNALLOCATED INSURANCE - OPERATIONS	\$206,040.00	\$289,214.00	40.400%
JUDGEMENTS AND CLAIMS - OPERATIONS	\$275,000.00	\$275,000.00	0.000%
LEASES AND RIGHTS OF WAY - OPERATIONS	\$2,500.00	\$2,500.00	0.000%
TAXES ON CITY PROPERTY - OPERATIONS	\$8,000.00	\$8,000.00	0.000%
UNPAID CITY TAX - PROVISION FOR UNCOLLECTED TAXES	\$500,000.00	\$500,000.00	0.000%
<b>Total Operating Expenses:</b>	<b>\$2,030,669.00</b>	<b>\$2,170,768.00</b>	<b>30.800%</b>
<b>Total General Government Support:</b>	<b>\$4,116,417.00</b>	<b>\$4,310,718.60</b>	<b>4.700%</b>
<b>Public Safety</b>			
<b>Personal Services</b>			
POLICE - PERSONAL SERVICES	\$5,571,900.00	\$5,970,645.00	7.200%
TRAFFIC CONTROL - PERSONAL SERVICES	\$334,539.60	\$418,885.00	25.200%
FIRE PROTECTION - PERSONAL SERVICES	\$3,906,795.00	\$4,055,176.60	3.800%
CONTROL OF ANIMALS - PERSONAL SERVICES	\$28,000.00	\$23,920.00	-14.600%
SAFETY INSPECTION - PERSONAL SERVICES	\$304,606.91	\$290,085.00	-4.800%
EMERGENCY MANAGEMENT - PERSONAL SERVICES	\$14,000.00	\$14,000.00	0.000%
<b>Total Personal Services:</b>	<b>\$10,159,841.51</b>	<b>\$10,772,711.60</b>	<b>3.400%</b>
<b>Operating Expenses</b>			
POLICE - BODY CAMERA EQUIPMENT	\$20,328.00	\$24,897.00	22.500%
POLICE - POLICE VEHICLES	\$0.00	\$146,146.00	N/A
POLICE - FEDERAL / STATE GRANT	\$5,000.00	\$0.00	-100.000%
POLICE - WEAPONS AND GUNS	\$14,600.00	\$31,100.00	113.000%
POLICE - PUBLIC SAFETY EQUIPMENT	\$1,500.00	\$1,500.00	0.000%
POLICE - SWAT TEAM EQUIPMENT	\$5,000.00	\$6,000.00	20.000%
POLICE - ADMINISTRATION	\$73,793.00	\$69,639.52	-5.600%
POLICE - REPAIRS & MAINTENANCE	\$69,000.00	\$81,000.00	17.400%
POLICE - OPERATIONS	\$122,676.00	\$170,496.30	39.000%
Police - Office Equipment (copy machine)	\$3,400.00		-100.000%
Police - R&M Building and Grounds	\$14,925.00		-100.000%
TRAFFIC CONTROL - UTILITIES	\$22,000.00	\$25,000.00	13.600%
TRAFFIC CONTROL - OPERATIONS	\$70,000.00	\$75,000.00	7.100%
FIRE PROTECTION - OFFICE EQUIPMENT	\$2,000.00	\$2,500.00	25.000%
FIRE VEHICLES AND EQUIPMENT	\$0.00	\$16,000.00	N/A
FIRE PROTECTION - PUBLIC SAFETY EQUIPMENT	\$13,000.00	\$20,000.00	53.800%
FIRE PROTECTION - COMMUNICATIONS EQUIPMENT	\$1,120.00	\$2,500.00	123.200%
FIRE PROTECTION - PROTECTIVE GEAR	\$25,000.00	\$40,000.00	60.000%
FIRE PROTECTION - FIRE HOSE	\$17,500.00	\$2,500.00	-85.700%
FIRE PROTECTION - HAZ-MAT EQUIPMENT	\$1,000.00	\$2,500.00	150.000%
FIRE PROTECTION - ADMINISTRATION	\$65,000.00	\$65,000.00	0.000%
FIRE PROTECTION - REPAIRS & MAINTENANCE	\$75,000.00	\$80,000.00	6.700%
FIRE PROTECTION - BUILDING & GROUNDS	\$35,000.00	\$37,000.00	5.700%



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
FIRE PROTECTION - UTILITIES	\$35,700.00	\$35,700.00	0.000%
FIRE PROTECTION - OPERATIONS	\$110,000.00	\$115,000.00	4.500%
FIRE PROTECTION - VOLUNTEER FIRE HALL CONTRACTS	\$125,679.00	\$125,679.00	0.000%
CONTROL OF ANIMALS - OPERATIONS	\$2,000.00	\$3,600.00	80.000%
SAFETY INSPECTION - ADMINISTRATION	\$12,000.00	\$12,000.00	0.000%
SAFETY INSPECTION - REPAIRS & MAINTENANCE	\$2,000.00	\$2,000.00	0.000%
SAFETY INSPECTION - OPERATIONS	\$5,800.00	\$5,800.00	0.000%
EMERGENCY MANAGEMENT - COMMUNICATIONS EQUIPMENT	\$2,500.00	\$2,500.00	0.000%
EMERGENCY MANAGEMENT - ADMINISTRATION	\$3,000.00	\$3,000.00	0.000%
EMERGENCY MANAGEMENT - REPAIRS & MAINTENANCE	\$2,500.00	\$2,500.00	0.000%
EMERGENCY MANAGEMENT - OPERATIONS	\$5,000.00	\$5,000.00	0.000%
<b>Total Operating Expenses:</b>	<b>\$963,021.00</b>	<b>\$1,211,557.82</b>	<b>39.300%</b>
<b>Total Public Safety:</b>	<b>\$11,122,862.51</b>	<b>\$11,984,269.42</b>	<b>7.700%</b>
<b>Transportation</b>			
<b>Personal Services</b>			
MAINTENANCE OF STREETS - PERSONAL SERVICES	\$2,963,764.00	\$3,041,484.00	2.600%
SNOW REMOVAL - PERSONAL SERVICES	\$5,000.00	\$6,000.00	20.000%
<b>Total Personal Services:</b>	<b>\$2,968,764.00</b>	<b>\$3,047,484.00</b>	<b>11.300%</b>
<b>Operating Expenses</b>			
MAINTENANCE OF STREETS - AFSCME SAFETY & CLOTHING	\$15,500.00	\$15,500.00	0.000%
MAINTENANCE OF STREETS - REPAIRS & MAINTENANCE	\$360,000.00	\$400,000.00	11.100%
MAINTENANCE OF STREETS - ROAD RESURFACING	\$150,000.00	\$150,000.00	0.000%
MAINTENANCE OF STREETS - BUILDING & GROUNDS	\$8,000.00	\$12,000.00	50.000%
MAINTENANCE OF STREETS - UTILITIES	\$40,400.00	\$40,400.00	0.000%
MAINTENANCE OF STREETS - OPERATIONS	\$363,800.00	\$400,000.00	10.000%
MAINTENANCE OF STREETS - EQUIPMENT RENTAL	\$50,000.00	\$50,000.00	0.000%
SNOW REMOVAL - OPERATIONS	\$242,500.00	\$242,500.00	0.000%
STREET LIGHTING - UTILITIES	\$600,000.00	\$600,000.00	0.000%
SIDEWALKS - OPERATIONS	\$40,000.00	\$75,000.00	87.500%
<b>Total Operating Expenses:</b>	<b>\$1,870,200.00</b>	<b>\$1,985,400.00</b>	<b>47.800%</b>
<b>Total Transportation:</b>	<b>\$4,838,964.00</b>	<b>\$5,032,884.00</b>	<b>4.000%</b>
<b>Economic Opportunity and Development</b>			
<b>Personal Services</b>			
PUBLIC MARKET - PERSONAL SERVICES	\$9,912.00	\$12,092.64	22.000%
PROGRAMS FOR AGING - PERSONAL SERVICES	\$35,375.00	\$42,450.00	20.000%
<b>Total Personal Services:</b>	<b>\$45,287.00</b>	<b>\$54,542.64</b>	<b>21.000%</b>
<b>Operating Expenses</b>			
PUBLIC MARKET - OPERATIONS	\$900.00	\$900.00	0.000%
PROGRAMS FOR AGING - BUILDING & GROUNDS	\$2,000.00	\$2,000.00	0.000%



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
PROGRAMS FOR AGING - UTILITIES	\$15,000.00	\$15,000.00	0.000%
PROGRAMS FOR AGING - OPERATIONS	\$11,800.00	\$15,600.00	32.200%
<b>Total Operating Expenses:</b>	<b>\$29,700.00</b>	<b>\$33,500.00</b>	<b>13.200%</b>
<b>Total Economic Opportunity and Development:</b>	<b>\$74,987.00</b>	<b>\$88,042.64</b>	<b>17.400%</b>
<b>Parks and Recreation</b>			
<b>Operating Expenses</b>			
COUNCIL ON THE ARTS - UTILITIES	\$4,500.00	\$4,500.00	0.000%
PARKS AND REC ADMINISTRATION - ADMINISTRATION	\$12,200.00	\$12,200.00	0.000%
PARKS - RECREATIONAL EQUIPMENT	\$2,000.00	\$32,000.00	1,500.000%
PARKS - ADMINISTRATION	\$2,600.00	\$3,000.00	15.400%
PARKS - REPAIRS & MAINTENANCE	\$10,000.00	\$10,000.00	0.000%
PARKS - BUILDING & GROUNDS	\$44,300.00	\$44,300.00	0.000%
PARKS - UTILITIES	\$25,000.00	\$25,000.00	0.000%
PARKS - OPERATIONS	\$61,700.00	\$46,000.00	-25.400%
PARKS - TREE PLANTING PROGRAM	\$3,000.00	\$3,000.00	0.000%
PLAYGROUNDS AND REC CENTERS - ADMINISTRATION	\$5,000.00	\$5,000.00	0.000%
PLAYGROUNDS AND REC CENTERS - OPERATIONS	\$17,400.00	\$29,600.00	70.100%
SWIMMING POOLS - ADMINISTRATION	\$350.00	\$350.00	0.000%
SWIMMING POOLS - BUILDING & GROUNDS	\$56,000.00	\$12,000.00	-78.600%
SWIMMING POOLS - UTILITIES	\$1,000.00	\$6,000.00	500.000%
SWIMMING POOLS - OPERATIONS	\$0.00	\$15,000.00	N/A
GOLF COURSE - ADMINISTRATION	\$5,000.00	\$5,700.00	14.000%
GOLF COURSE - REPAIRS & MAINTENANCE	\$27,000.00	\$27,000.00	0.000%
GOLF COURSE - BUILDING & GROUNDS	\$11,000.00	\$11,000.00	0.000%
GOLF COURSE - UTILITIES	\$20,000.00	\$20,000.00	0.000%
GOLF COURSE - OPERATIONS	\$155,650.00	\$173,050.00	11.200%
YOUTH PROGRAMS - ADMINISTRATION	\$0.00	\$400.00	N/A
YOUTH PROGRAMS - OPERATIONS	\$42,000.00	\$44,000.00	4.800%
GATEWAY HARBOR - OPERATIONS	\$10,000.00	\$9,100.00	-9.000%
<b>Total Operating Expenses:</b>	<b>\$515,700.00</b>	<b>\$538,200.00</b>	<b>4.600%</b>
<b>Personal Services</b>			
PARKS AND REC ADMINISTRATION - PERSONAL SERVICES	\$187,783.00	\$175,056.00	-6.800%
PARKS - PERSONAL SERVICES	\$410,052.00	\$423,218.00	3.200%
PLAYGROUNDS AND REC CENTERS - PERSONAL SERVICES	\$114,661.00	\$150,278.00	31.100%
SWIMMING POOLS - PERSONAL SERVICES	\$50,000.00	\$127,497.00	155.000%
GOLF COURSE - PERSONAL SERVICES	\$533,347.00	\$615,950.00	15.500%
YOUTH PROGRAMS - PERSONAL SERVICES	\$147,757.00	\$198,181.00	34.100%
GATEWAY HARBOR - PERSONAL SERVICES	\$32,400.00	\$50,736.00	56.600%
<b>Total Personal Services:</b>	<b>\$1,476,000.00</b>	<b>\$1,740,916.00</b>	<b>41.200%</b>
<b>Total Parks and Recreation:</b>	<b>\$1,991,700.00</b>	<b>\$2,279,116.00</b>	<b>14.400%</b>



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Home and Community Service</b>			
<b>Personal Services</b>			
ZONING BOARD - PERSONAL SERVICES	\$5,295.00	\$5,295.00	0.000%
COMMUNITY DEVELOPMENT - PERSONAL SERVICES	\$97,971.00	\$78,851.00	-19.500%
GARBAGE AND REFUSE - PERSONAL SERVICES	\$686,353.00	\$719,070.00	4.800%
<b>Total Personal Services:</b>	<b>\$789,619.00</b>	<b>\$803,216.00</b>	<b>-7.300%</b>
<b>Operating Expenses</b>			
COMMUNITY DEVELOPMENT - ADMINISTRATION	\$200.00	\$200.00	0.000%
COMMUNITY DEVELOPMENT - OPERATIONS	\$57,000.00	\$57,500.00	0.900%
ENVIRONMENTAL CONTROL - PROFESSIONAL & TECHNICAL	\$4,500.00	\$7,000.00	55.600%
GRATWICK RIVERSIDE PARK - REPAIRS & MAINTENANCE	\$25,000.00	\$25,000.00	0.000%
GRATWICK RIVERSIDE PARK - OPERATIONS	\$50,000.00	\$50,000.00	0.000%
GARBAGE AND REFUSE - ADMINISTRATION	\$2,000.00	\$2,000.00	0.000%
GARBAGE AND REFUSE - OPERATIONS	\$768,000.00	\$868,000.00	13.000%
Garbage and Refuse - Recycling Truck Lease	\$80,000.00	\$80,000.00	0.000%
CLEARANCE, DEMOLITION, AND REHAB - DECONVERSION REBATE	\$8,000.00	\$8,000.00	0.000%
<b>Total Operating Expenses:</b>	<b>\$994,700.00</b>	<b>\$1,097,700.00</b>	<b>22.800%</b>
<b>Total Home and Community Service:</b>	<b>\$1,784,319.00</b>	<b>\$1,900,916.00</b>	<b>6.500%</b>
<b>Undistributed</b>			
<b>Employee Benefits</b>			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	\$1,497,625.00	\$1,366,263.00	-8.800%
FIRE & POLICE RETIREMENT - FIRE & POLICE EMPLOYEE	\$2,460,841.00	\$2,851,388.00	15.900%
SOCIAL SECURITY - SOCIAL SECURITY	\$1,360,000.00	\$1,300,000.00	-4.400%
WORKERS COMPENSATION - WORKERS COMPENSATION	\$1,000,000.00	\$1,015,000.00	1.500%
WORKERS COMPENSATION - BENEFIT CONSULTANTS	\$15,000.00	\$15,000.00	0.000%
LIFE INSURANCE - LIFE INSURANCE	\$35,000.00	\$35,000.00	0.000%
UNEMPLOYMENT INSURANCE - UNEMPLOYMENT INSURANCE	\$20,000.00	\$20,000.00	0.000%
MEDICAL INSURANCE - MEDICAL INSURANCE	\$3,828,116.10	\$3,728,116.10	-2.600%
RETIREE MEDICAL INSURANCE	\$2,695,248.00	\$2,695,248.00	0.000%
MEDICAL INSURANCE WAIVER	\$85,000.00	\$140,000.00	64.700%
<b>Total Employee Benefits:</b>	<b>\$12,996,830.10</b>	<b>\$13,166,015.10</b>	<b>0.700%</b>
<b>Debt Service</b>			
SERIAL BONDS - SERIAL BOND PRINCIPAL	\$1,431,018.75	\$1,012,000.00	-29.300%
SERIAL BONDS - SERIAL BOND INTEREST	\$268,884.00	\$204,000.00	-24.100%
TAN Interest		\$11,000.00	N/A
<b>Total Debt Service:</b>	<b>\$1,699,902.75</b>	<b>\$1,227,000.00</b>	<b>-28.500%</b>

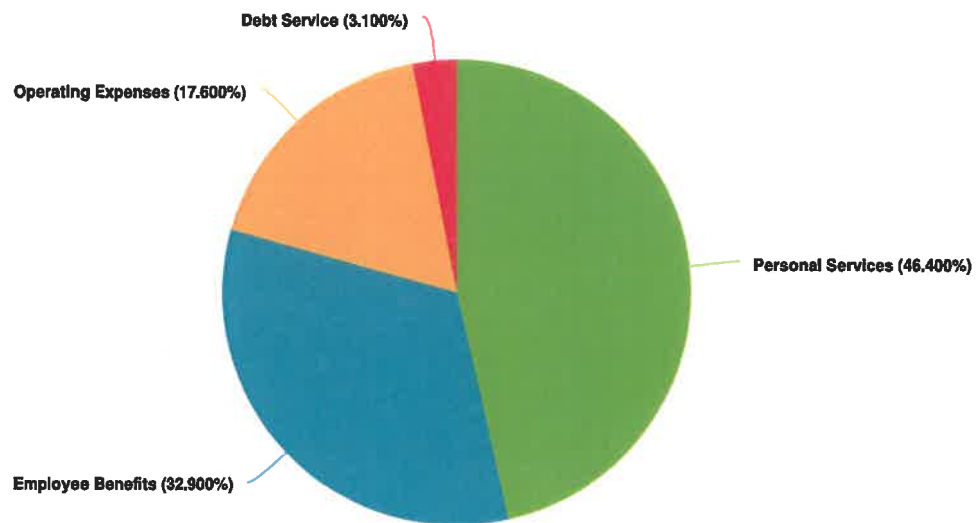




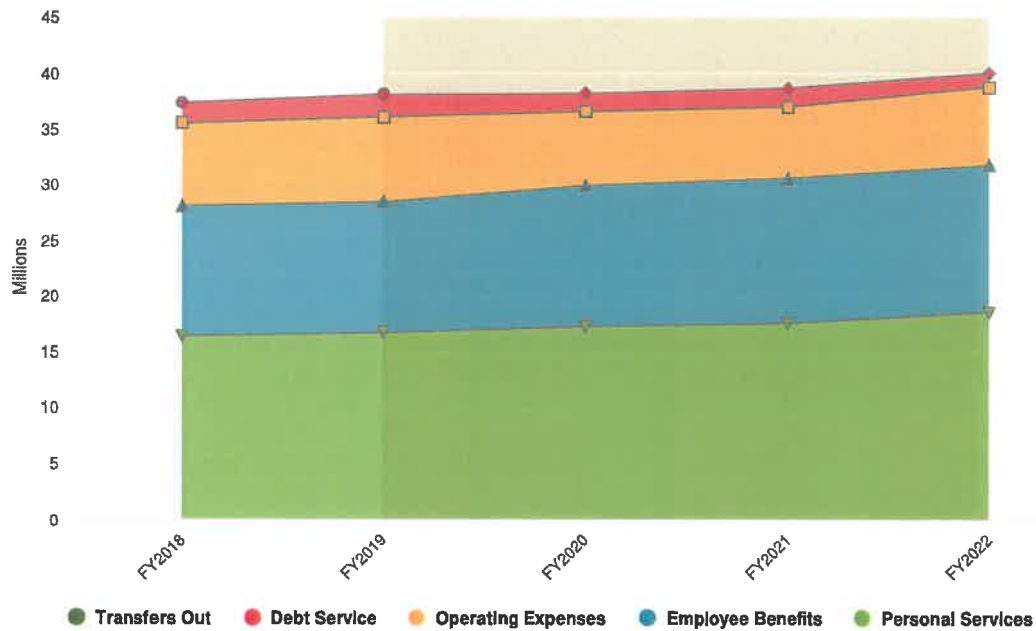
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Total Undistributed:</b>	<b>\$14,696,732.85</b>	<b>\$14,393,015.10</b>	<b>-2.100%</b>
<b>Total Expenditures:</b>	<b>\$38,625,982.36</b>	<b>\$39,988,961.76</b>	<b>3.500%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expense Objects</b>			
<b>Personal Services</b>			
<b>General Government Support</b>			
COMMON COUNCIL - PERSONAL SERVICES	\$40,500.00	\$40,500.00	0.000%
MAYOR - PERSONAL SERVICES	\$98,000.00	\$98,000.00	0.000%
ACCOUNTING - PERSONAL SERVICES	\$196,000.00	\$229,060.00	16.900%
TREASURER - PERSONAL SERVICES	\$167,422.00	\$171,090.00	2.200%
ASSESSMENT - PERSONAL SERVICES	\$206,965.00	\$215,568.00	4.200%
CITY CLERK - PERSONAL SERVICES	\$136,409.00	\$134,939.00	-1.100%
LAW - PERSONAL SERVICES	\$194,382.00	\$194,382.00	0.000%
ENGINEER - PERSONAL SERVICES	\$225,916.00	\$235,314.00	4.200%
PUBLIC WORKS ADMINISTRATION - PERSONAL SERVICES	\$521,463.00	\$540,764.00	3.700%
BUILDINGS - PERSONAL SERVICES	\$298,691.00	\$280,333.60	-6.100%
<b>Total General Government Support:</b>	<b>\$2,085,748.00</b>	<b>\$2,139,950.60</b>	<b>2.600%</b>
<b>Public Safety</b>			
POLICE - PERSONAL SERVICES	\$5,571,900.00	\$5,970,645.00	7.200%
TRAFFIC CONTROL - PERSONAL SERVICES	\$334,539.60	\$418,885.00	25.200%
FIRE PROTECTION - PERSONAL SERVICES	\$3,906,795.00	\$4,055,176.60	3.800%





Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
CONTROL OF ANIMALS - PERSONAL SERVICES	\$28,000.00	\$23,920.00	-14.600%
SAFETY INSPECTION - PERSONAL SERVICES	\$304,606.91	\$290,085.00	-4.800%
EMERGENCY MANAGEMENT - PERSONAL SERVICES	\$14,000.00	\$14,000.00	0.000%
<b>Total Public Safety:</b>	<b>\$10,159,841.51</b>	<b>\$10,772,711.60</b>	<b>6.000%</b>
<b>Transportation</b>			
MAINTENANCE OF STREETS - PERSONAL SERVICES	\$2,963,764.00	\$3,041,484.00	2.600%
SNOW REMOVAL - PERSONAL SERVICES	\$5,000.00	\$6,000.00	20.000%
<b>Total Transportation:</b>	<b>\$2,968,764.00</b>	<b>\$3,047,484.00</b>	<b>2.700%</b>
<b>Economic Opportunity and Development</b>			
PUBLIC MARKET - PERSONAL SERVICES	\$9,912.00	\$12,092.64	22.000%
PROGRAMS FOR AGING - PERSONAL SERVICES	\$35,375.00	\$42,450.00	20.000%
<b>Total Economic Opportunity and Development:</b>	<b>\$45,287.00</b>	<b>\$54,542.64</b>	<b>20.400%</b>
<b>Parks and Recreation</b>			
PARKS AND REC ADMINISTRATION - PERSONAL SERVICES	\$187,783.00	\$175,056.00	-6.800%
PARKS - PERSONAL SERVICES	\$410,052.00	\$423,218.00	3.200%
PLAYGROUNDS AND REC CENTERS - PERSONAL SERVICES	\$114,661.00	\$150,278.00	31.100%
SWIMMING POOLS - PERSONAL SERVICES	\$50,000.00	\$127,497.00	155.000%
GOLF COURSE - PERSONAL SERVICES	\$533,347.00	\$615,950.00	15.500%
YOUTH PROGRAMS - PERSONAL SERVICES	\$147,757.00	\$198,181.00	34.100%
GATEWAY HARBOR - PERSONAL SERVICES	\$32,400.00	\$50,736.00	56.600%
<b>Total Parks and Recreation:</b>	<b>\$1,476,000.00</b>	<b>\$1,740,916.00</b>	<b>17.900%</b>
<b>Home and Community Service</b>			
ZONING BOARD - PERSONAL SERVICES	\$5,295.00	\$5,295.00	0.000%
COMMUNITY DEVELOPMENT - PERSONAL SERVICES	\$97,971.00	\$78,851.00	-19.500%
GARBAGE AND REFUSE - PERSONAL SERVICES	\$686,353.00	\$719,070.00	4.800%
<b>Total Home and Community Service:</b>	<b>\$789,619.00</b>	<b>\$803,216.00</b>	<b>1.700%</b>
<b>Total Personal Services:</b>	<b>\$17,525,259.51</b>	<b>\$18,558,820.84</b>	<b>5.900%</b>
<b>Operating Expenses</b>			
<b>General Government Support</b>			
COMMON COUNCIL - ADMINISTRATION	\$1,000.00	\$2,000.00	100.000%
MAYOR - ADMINISTRATION	\$2,500.00	\$2,500.00	0.000%
MAYOR - OPERATIONS	\$781.00	\$781.00	0.000%
MAYOR - OPERATIONS - NIMAC	\$2,500.00	\$5,000.00	100.000%
MAYOR - OPERATIONS - NIACAP	\$3,000.00	\$3,000.00	0.000%
ACCOUNTING - ADMINISTRATION	\$15,170.00	\$17,000.00	12.100%
ACCOUNTING - CONTRACTUAL_GRANTS CONSULTANT	\$22,000.00	\$22,000.00	0.000%
ACCOUNTING _CONTRACTUAL_DEBT COUNSEL	\$8,000.00	\$8,000.00	0.000%
ACCOUNTING - OPERATIONS	\$15,000.00	\$14,000.00	-6.700%



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
ACCOUNTING - INDEPENDENT AUDIT CONTRACT	\$16,000.00	\$28,000.00	75.000%
CONTRACTUAL_GASB VALUATION	\$0.00	\$8,000.00	N/A
TREASURER - ADMINISTRATION	\$15,000.00	\$18,200.00	21.300%
TREASURER - REPAIRS & MAINTENANCE	\$500.00	\$0.00	-100.000%
TREASURER - OPERATIONS	\$3,000.00	\$2,000.00	-33.300%
ASSESSMENT - ADMINISTRATION	\$200.00	\$3,000.00	1,400.000%
ASSESSMENT - REPAIRS & MAINTENANCE	\$105.00	\$105.00	0.000%
ASSESSMENT - OPERATIONS	\$5,490.00	\$5,625.00	2.500%
TAX ADVERTISING AND EXPENSE - OPERATIONS	\$1,920.00	\$2,000.00	4.200%
PROPERTY ACQUIRED FOR TAXES - OPERATIONS	\$11,520.00	\$12,000.00	4.200%
TAX SALE CERTIFICATES, SCHOOL - OPERATIONS	\$500,000.00	\$400,000.00	-20.000%
CITY CLERK - ADMINISTRATION	\$25,000.00	\$25,000.00	0.000%
LAW - ADMINISTRATION	\$3,318.00	\$3,318.00	0.000%
LAW - REPAIRS & MAINTENANCE	\$1,000.00	\$1,000.00	0.000%
LAW - OPERATIONS	\$12,000.00	\$12,000.00	0.000%
PERSONNEL - BACKGROUND CHECKS	\$500.00	\$500.00	0.000%
ENGINEER - ADMINISTRATION	\$15,000.00	\$15,000.00	0.000%
ENGINEER - REPAIR & MAINTENANCE	\$1,500.00	\$2,500.00	66.700%
ENGINEER - OPERATIONS	\$3,600.00	\$3,600.00	0.000%
ELECTIONS - OPERATIONS	\$500.00	\$500.00	0.000%
PUBLIC WORKS ADMINISTRATION - ADMINISTRATION	\$29,500.00	\$29,500.00	0.000%
PUBLIC WORKS ADMINISTRATION - REPAIRS & MAINTENANCE	\$5,000.00	\$5,000.00	0.000%
PUBLIC WORKS ADMINISTRATION - BUILDINGS & GROUNDS	\$38,725.00	\$38,725.00	0.000%
BUILDINGS - ADMINISTRATION	\$1,400.00	\$1,400.00	0.000%
BUILDINGS - REPAIRS & MAINTENANCE	\$2,800.00	\$2,800.00	0.000%
BUILDINGS - BUILDING & GROUNDS	\$71,100.00	\$75,000.00	5.500%
BUILDINGS - UTILITIES	\$39,500.00	\$55,000.00	39.200%
BUILDINGS - UTILITIES_RIVIERA THEATRE	\$7,500.00	\$0.00	-100.000%
BUILDINGS - UTILITIES_CAROUSEL MUSEUM	\$3,500.00	\$0.00	-100.000%
BUILDINGS - UTILITIES_500 WHEATFIELD STREET	\$4,500.00	\$0.00	-100.000%
BUILDINGS - OPERATIONS	\$8,500.00	\$8,500.00	0.000%
CENTRAL COMMUNICATION SYSTEM - CENTRAL COMMUNICATIONS SYSTEM	\$10,000.00	\$14,000.00	40.000%
CENTRAL PRINTING AND MAILING - ADMINISTRATION	\$42,000.00	\$47,000.00	11.900%
CENTRAL DATA PROCESSING - DATA PROCESSING EQUIPMENT	\$0.00	\$120,000.00	N/A
CENTRAL DATA PROCESSING - NETWORK AND TECHNICAL SUPPORT	\$80,000.00	\$50,000.00	-37.500%
CENTRAL DATA PROCESSING - IPAD WIRELESS CHARGES AND EQUIPMENT	\$1,000.00	\$4,000.00	300.000%
CENTRAL DATA PROCESSING - CABLE AND INTERNET	\$8,000.00	\$12,000.00	50.000%
CENTRAL DATA PROCESSING - SHARED SOFTWARE SYSTEMS	\$0.00	\$16,500.00	N/A
UNALLOCATED INSURANCE - OPERATIONS	\$206,040.00	\$289,214.00	40.400%
JUDGEMENTS AND CLAIMS - OPERATIONS	\$275,000.00	\$275,000.00	0.000%



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
LEASES AND RIGHTS OF WAY - OPERATIONS	\$2,500.00	\$2,500.00	0.000%
TAXES ON CITY PROPERTY - OPERATIONS	\$8,000.00	\$8,000.00	0.000%
UNPAID CITY TAX - PROVISION FOR UNCOLLECTED TAXES	\$500,000.00	\$500,000.00	0.000%
<b>Total General Government Support:</b>	<b>\$2,030,669.00</b>	<b>\$2,170,768.00</b>	<b>6.900%</b>
<b>Public Safety</b>			
POLICE - BODY CAMERA EQUIPMENT	\$20,328.00	\$24,897.00	22.500%
POLICE - POLICE VEHICLES	\$0.00	\$146,146.00	N/A
POLICE - FEDERAL / STATE GRANT	\$5,000.00	\$0.00	-100.000%
POLICE - WEAPONS AND GUNS	\$14,600.00	\$31,100.00	113.000%
POLICE - PUBLIC SAFETY EQUIPMENT	\$1,500.00	\$1,500.00	0.000%
POLICE - SWAT TEAM EQUIPMENT	\$5,000.00	\$6,000.00	20.000%
POLICE - ADMINISTRATION	\$73,793.00	\$69,639.52	-5.600%
POLICE - REPAIRS & MAINTENANCE	\$69,000.00	\$81,000.00	17.400%
POLICE - OPERATIONS	\$122,676.00	\$170,496.30	39.000%
Police - Office Equipment (copy machine)	\$3,400.00		-100.000%
Police - R&M Building and Grounds	\$14,925.00		-100.000%
TRAFFIC CONTROL - UTILITIES	\$22,000.00	\$25,000.00	13.600%
TRAFFIC CONTROL - OPERATIONS	\$70,000.00	\$75,000.00	7.100%
FIRE PROTECTION - OFFICE EQUIPMENT	\$2,000.00	\$2,500.00	25.000%
FIRE VEHICLES AND EQUIPMENT	\$0.00	\$16,000.00	N/A
FIRE PROTECTION - PUBLIC SAFETY EQUIPMENT	\$13,000.00	\$20,000.00	53.800%
FIRE PROTECTION - COMMUNICATIONS EQUIPMENT	\$1,120.00	\$2,500.00	123.200%
FIRE PROTECTION - PROTECTIVE GEAR	\$25,000.00	\$40,000.00	60.000%
FIRE PROTECTION - FIRE HOSE	\$17,500.00	\$2,500.00	-85.700%
FIRE PROTECTION - HAZ-MAT EQUIPMENT	\$1,000.00	\$2,500.00	150.000%
FIRE PROTECTION - ADMINISTRATION	\$65,000.00	\$65,000.00	0.000%
FIRE PROTECTION - REPAIRS & MAINTENANCE	\$75,000.00	\$80,000.00	6.700%
FIRE PROTECTION - BUILDING & GROUNDS	\$35,000.00	\$37,000.00	5.700%
FIRE PROTECTION - UTILITIES	\$35,700.00	\$35,700.00	0.000%
FIRE PROTECTION - OPERATIONS	\$110,000.00	\$115,000.00	4.500%
FIRE PROTECTION - VOLUNTEER FIRE HALL CONTRACTS	\$125,679.00	\$125,679.00	0.000%
CONTROL OF ANIMALS - OPERATIONS	\$2,000.00	\$3,600.00	80.000%
SAFETY INSPECTION - ADMINISTRATION	\$12,000.00	\$12,000.00	0.000%
SAFETY INSPECTION - REPAIRS & MAINTENANCE	\$2,000.00	\$2,000.00	0.000%
SAFETY INSPECTION - OPERATIONS	\$5,800.00	\$5,800.00	0.000%
EMERGENCY MANAGEMENT - COMMUNICATIONS EQUIPMENT	\$2,500.00	\$2,500.00	0.000%
EMERGENCY MANAGEMENT - ADMINISTRATION	\$3,000.00	\$3,000.00	0.000%
EMERGENCY MANAGEMENT - REPAIRS & MAINTENANCE	\$2,500.00	\$2,500.00	0.000%
EMERGENCY MANAGEMENT - OPERATIONS	\$5,000.00	\$5,000.00	0.000%
<b>Total Public Safety:</b>	<b>\$963,021.00</b>	<b>\$1,211,557.82</b>	<b>25.800%</b>



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Transportation</b>			
MAINTENANCE OF STREETS - AFSCME SAFETY & CLOTHING	\$15,500.00	\$15,500.00	0.000%
MAINTENANCE OF STREETS - REPAIRS & MAINTENANCE	\$360,000.00	\$400,000.00	11.100%
MAINTENANCE OF STREETS - ROAD RESURFACING	\$150,000.00	\$150,000.00	0.000%
MAINTENANCE OF STREETS - BUILDING & GROUNDS	\$8,000.00	\$12,000.00	50.000%
MAINTENANCE OF STREETS - UTILITIES	\$40,400.00	\$40,400.00	0.000%
MAINTENANCE OF STREETS - OPERATIONS	\$363,800.00	\$400,000.00	10.000%
MAINTENANCE OF STREETS - EQUIPMENT RENTAL	\$50,000.00	\$50,000.00	0.000%
SNOW REMOVAL - OPERATIONS	\$242,500.00	\$242,500.00	0.000%
STREET LIGHTING - UTILITIES	\$600,000.00	\$600,000.00	0.000%
SIDEWALKS - OPERATIONS	\$40,000.00	\$75,000.00	87.500%
<b>Total Transportation:</b>	<b>\$1,870,200.00</b>	<b>\$1,985,400.00</b>	<b>6.200%</b>
<b>Economic Opportunity and Development</b>			
PUBLIC MARKET - OPERATIONS	\$900.00	\$900.00	0.000%
PROGRAMS FOR AGING - BUILDING & GROUNDS	\$2,000.00	\$2,000.00	0.000%
PROGRAMS FOR AGING - UTILITIES	\$15,000.00	\$15,000.00	0.000%
PROGRAMS FOR AGING - OPERATIONS	\$11,800.00	\$15,600.00	32.200%
<b>Total Economic Opportunity and Development:</b>	<b>\$29,700.00</b>	<b>\$33,500.00</b>	<b>12.800%</b>
<b>Parks and Recreation</b>			
COUNCIL ON THE ARTS - UTILITIES	\$4,500.00	\$4,500.00	0.000%
PARKS AND REC ADMINISTRATION - ADMINISTRATION	\$12,200.00	\$12,200.00	0.000%
PARKS - RECREATIONAL EQUIPMENT	\$2,000.00	\$32,000.00	1,500.000%
PARKS - ADMINISTRATION	\$2,600.00	\$3,000.00	15.400%
PARKS - REPAIRS & MAINTENANCE	\$10,000.00	\$10,000.00	0.000%
PARKS - BUILDING & GROUNDS	\$44,300.00	\$44,300.00	0.000%
PARKS - UTILITIES	\$25,000.00	\$25,000.00	0.000%
PARKS - OPERATIONS	\$61,700.00	\$46,000.00	-25.400%
PARKS - TREE PLANTING PROGRAM	\$3,000.00	\$3,000.00	0.000%
PLAYGROUNDS AND REC CENTERS - ADMINISTRATION	\$5,000.00	\$5,000.00	0.000%
PLAYGROUNDS AND REC CENTERS - OPERATIONS	\$17,400.00	\$29,600.00	70.100%
SWIMMING POOLS - ADMINISTRATION	\$350.00	\$350.00	0.000%
SWIMMING POOLS - BUILDING & GROUNDS	\$56,000.00	\$12,000.00	-78.600%
SWIMMING POOLS - UTILITIES	\$1,000.00	\$6,000.00	500.000%
SWIMMING POOLS - OPERATIONS	\$0.00	\$15,000.00	N/A
GOLF COURSE - ADMINISTRATION	\$5,000.00	\$5,700.00	14.000%
GOLF COURSE - REPAIRS & MAINTENANCE	\$27,000.00	\$27,000.00	0.000%
GOLF COURSE - BUILDING & GROUNDS	\$11,000.00	\$11,000.00	0.000%
GOLF COURSE - UTILITIES	\$20,000.00	\$20,000.00	0.000%
GOLF COURSE - OPERATIONS	\$155,650.00	\$173,050.00	11.200%
YOUTH PROGRAMS - ADMINISTRATION	\$0.00	\$400.00	N/A



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
YOUTH PROGRAMS - OPERATIONS	\$42,000.00	\$44,000.00	4.800%
GATEWAY HARBOR - OPERATIONS	\$10,000.00	\$9,100.00	-9.000%
<b>Total Parks and Recreation:</b>	<b>\$515,700.00</b>	<b>\$538,200.00</b>	<b>4.400%</b>
<b>Home and Community Service</b>			
COMMUNITY DEVELOPMENT - ADMINISTRATION	\$200.00	\$200.00	0.000%
COMMUNITY DEVELOPMENT - OPERATIONS	\$57,000.00	\$57,500.00	0.900%
ENVIRONMENTAL CONTROL - PROFESSIONAL & TECHNICAL	\$4,500.00	\$7,000.00	55.600%
GRATWICK RIVERSIDE PARK - REPAIRS & MAINTENANCE	\$25,000.00	\$25,000.00	0.000%
GRATWICK RIVERSIDE PARK - OPERATIONS	\$50,000.00	\$50,000.00	0.000%
GARBAGE AND REFUSE - ADMINISTRATION	\$2,000.00	\$2,000.00	0.000%
GARBAGE AND REFUSE - OPERATIONS	\$768,000.00	\$868,000.00	13.000%
Garbage and Refuse - Recycling Truck Lease	\$80,000.00	\$80,000.00	0.000%
CLEARANCE, DEMOLITION, AND REHAB - DECONVERSION REBATE	\$8,000.00	\$8,000.00	0.000%
<b>Total Home and Community Service:</b>	<b>\$994,700.00</b>	<b>\$1,097,700.00</b>	<b>10.400%</b>
<b>Total Operating Expenses:</b>	<b>\$6,403,990.00</b>	<b>\$7,037,125.82</b>	<b>9.900%</b>
<b>Debt Service</b>			
<b>Undistributed</b>			
SERIAL BONDS - SERIAL BOND PRINCIPAL	\$1,431,018.75	\$1,012,000.00	-29.300%
SERIAL BONDS - SERIAL BOND INTEREST	\$268,884.00	\$204,000.00	-24.100%
TAN Interest		\$11,000.00	N/A
<b>Total Undistributed:</b>	<b>\$1,699,902.75</b>	<b>\$1,227,000.00</b>	<b>-27.800%</b>
<b>Total Debt Service:</b>	<b>\$1,699,902.75</b>	<b>\$1,227,000.00</b>	<b>-27.800%</b>
<b>Employee Benefits</b>			
<b>Undistributed</b>			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	\$1,497,625.00	\$1,366,263.00	-8.800%
FIRE & POLICE RETIREMENT - FIRE & POLICE EMPLOYEE	\$2,460,841.00	\$2,851,388.00	15.900%
SOCIAL SECURITY - SOCIAL SECURITY	\$1,360,000.00	\$1,300,000.00	-4.400%
WORKERS COMPENSATION - WORKERS COMPENSATION	\$1,000,000.00	\$1,015,000.00	1.500%
WORKERS COMPENSATION - BENEFIT CONSULTANTS	\$15,000.00	\$15,000.00	0.000%
LIFE INSURANCE - LIFE INSURANCE	\$35,000.00	\$35,000.00	0.000%
UNEMPLOYMENT INSURANCE - UNEMPLOYMENT INSURANCE	\$20,000.00	\$20,000.00	0.000%
MEDICAL INSURANCE - MEDICAL INSURANCE	\$3,828,116.10	\$3,728,116.10	-2.600%
RETIREE MEDICAL INSURANCE	\$2,695,248.00	\$2,695,248.00	0.000%
MEDICAL INSURANCE WAIVER	\$85,000.00	\$140,000.00	64.700%
<b>Total Undistributed:</b>	<b>\$12,996,830.10</b>	<b>\$13,166,015.10</b>	<b>1.300%</b>
<b>Total Employee Benefits:</b>	<b>\$12,996,830.10</b>	<b>\$13,166,015.10</b>	<b>1.300%</b>
<b>Total Expense Objects:</b>	<b>\$38,625,982.36</b>	<b>\$39,988,961.76</b>	<b>3.500%</b>





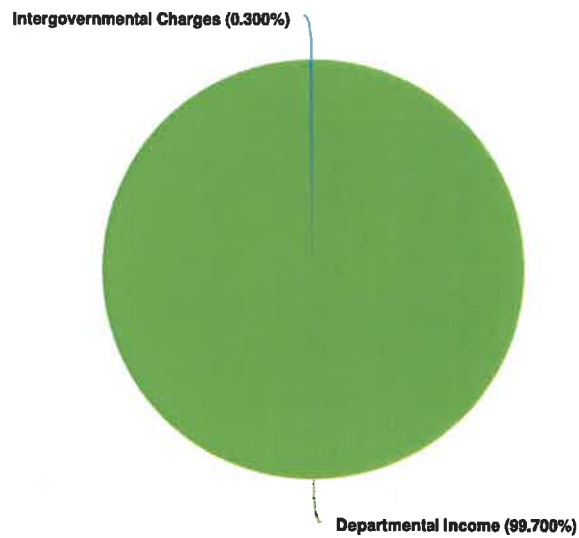
## Water Fund

### Summary

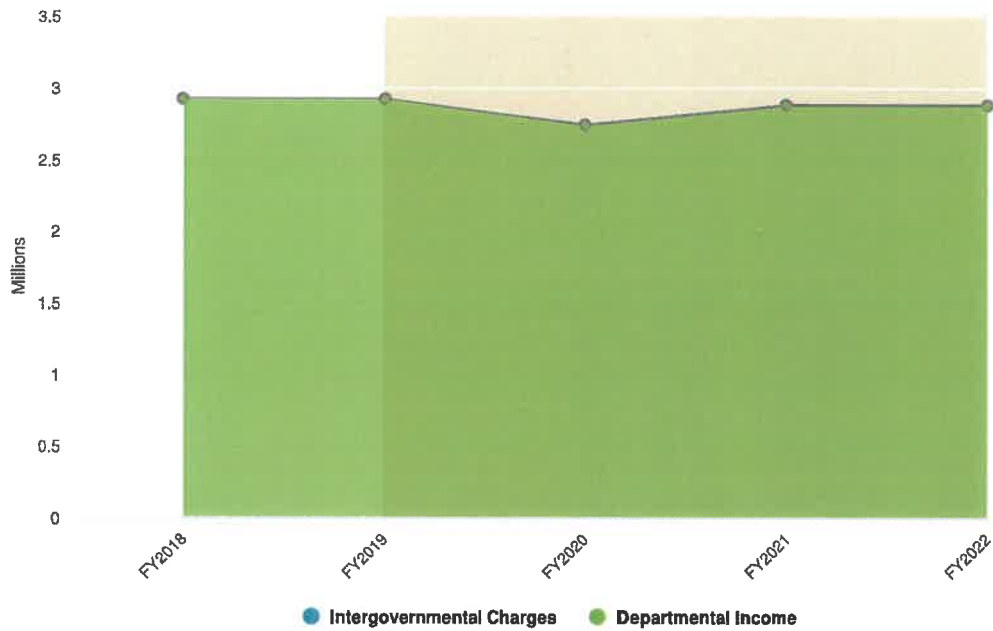
The City of North Tonawanda is projecting \$2.88M of revenue in FY2022, which represents a 0.000% increase over the prior year. Budgeted expenditures are projected to increase by 5.600% or \$150K to \$2.81M in FY2022.

### Revenues by Source

#### Projected 2022 Revenues by Source



### Budgeted and Historical 2022 Revenues by Source



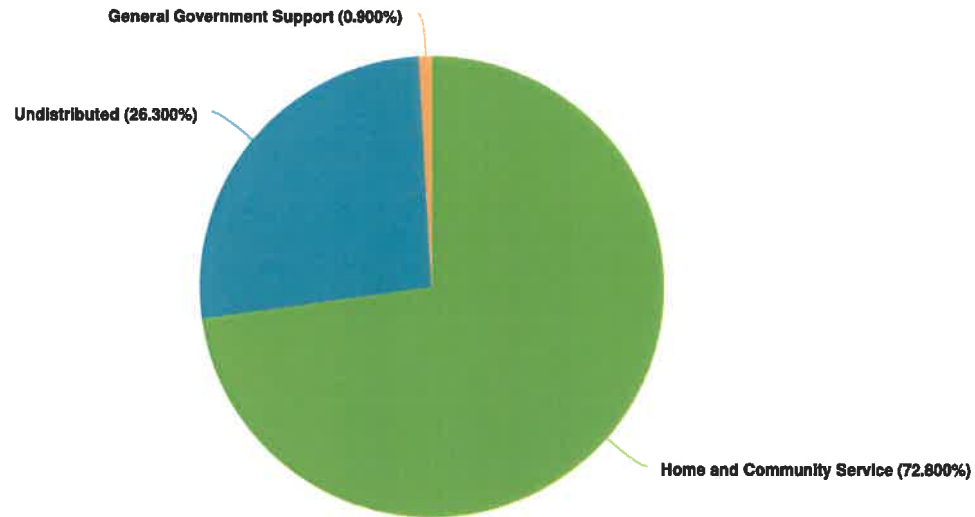
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Revenue Source</b>			
<b>Departmental Income</b>			
METERED WATER SALES	\$2,770,000.00	\$2,770,000.00	0.000%
UNMETERED WATER SALES	\$1,000.00	\$1,000.00	0.000%
WATER SERVICE CHARGES	\$5,000.00	\$5,000.00	0.000%
PENALTIES ON WATER RENTS	\$100,000.00	\$100,000.00	0.000%
<b>Total Departmental Income:</b>	<b>\$2,876,000.00</b>	<b>\$2,876,000.00</b>	<b>0.000%</b>
<b>Intergovernmental Charges</b>			
INTEREST AND EARNINGS	\$3,000.00	\$3,000.00	0.000%
SALE OF SCRAP AND EXCESS MATERIAL	\$700.00	\$700.00	0.000%
SALES OF EQUIPMENT	\$500.00	\$500.00	0.000%
SELF INSURANCE RECOVERIES	\$3,500.00	\$3,500.00	0.000%
<b>Total Intergovernmental Charges:</b>	<b>\$7,700.00</b>	<b>\$7,700.00</b>	<b>0.000%</b>
<b>Total Revenue Source:</b>	<b>\$2,883,700.00</b>	<b>\$2,883,700.00</b>	<b>0.000%</b>

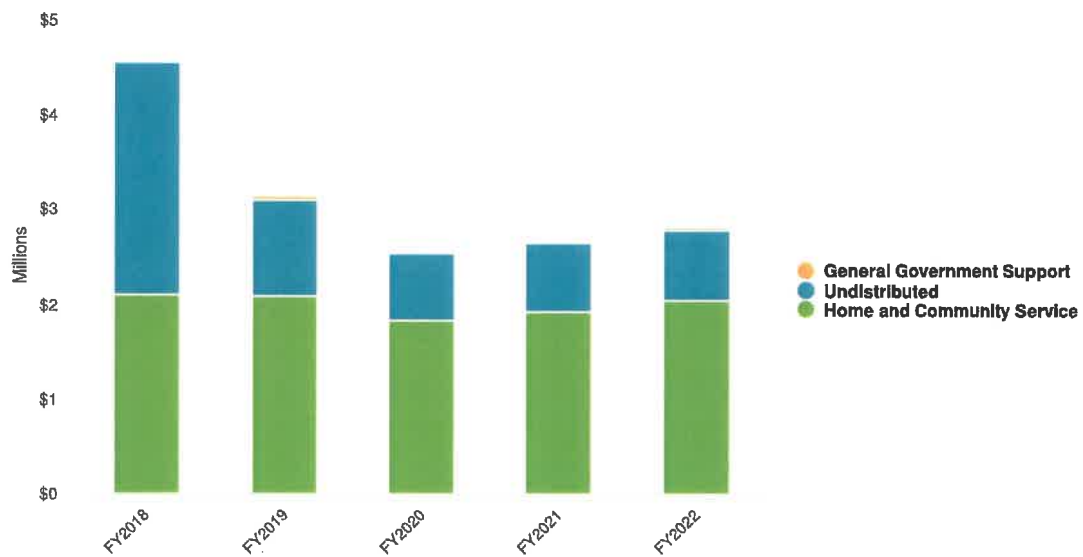


## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Name	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expenditures</b>			
General Government Support			





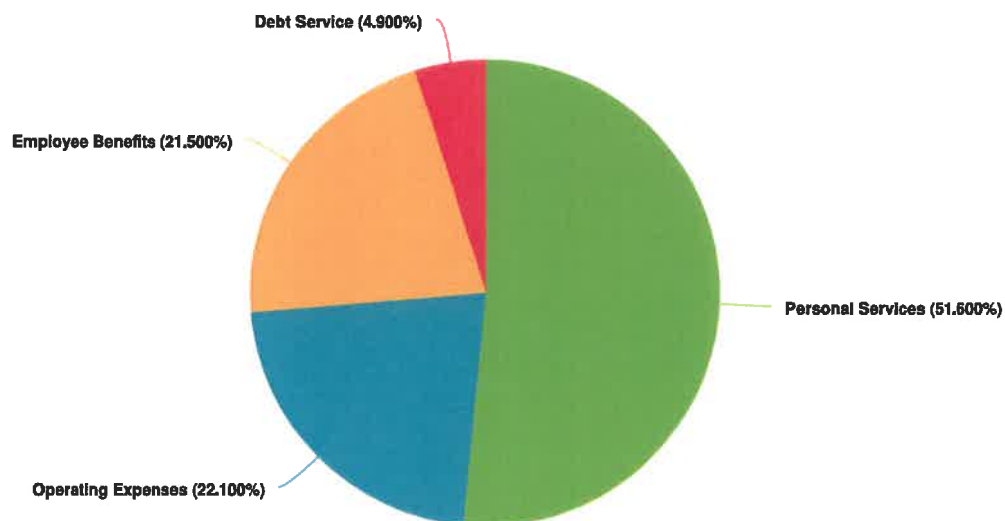
Name	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Operating Expenses</b>			
UNALLOCATED INSURANCE - OPERATIONS	\$5,000.00	\$10,000.00	100.000%
JUDGEMENTS AND CLAIMS - OPERATIONS	\$10,000.00	\$15,000.00	50.000%
<b>Total Operating Expenses:</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>	<b>75.000%</b>
<b>Total General Government Support:</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>	<b>66.700%</b>
<b>Home and Community Service</b>			
<b>Personal Services</b>			
WATER ADMINISTRATION - PERSONAL SERVICES	\$216,986.00	\$196,694.00	-9.400%
WATER SUPPLY AND PUMPING - PERSONAL SERVICES	\$422,108.00	\$0.00	-100.000%
WATER PURIFICATION - PERSONAL SERVICES	\$422,108.00	\$844,183.00	100.000%
WATER DISTRIBUTION - PERSONAL SERVICES	\$386,403.00	\$407,369.00	5.400%
<b>Total Personal Services:</b>	<b>\$1,447,605.00</b>	<b>\$1,448,246.00</b>	<b>-1.000%</b>
<b>Operating Expenses</b>			
WATER ADMINISTRATION - ADMINISTRATION	\$65,000.00	\$65,000.00	0.000%
WATER ADMINISTRATION - REPAIRS & MAINTENANCE	\$500.00	\$500.00	0.000%
WATER SUPPLY AND PUMPING - ELECTRICAL EQUIPMENT	\$15,000.00	\$15,000.00	0.000%
WATER SUPPLY AND PUMPING - ADMINISTRATION	\$2,500.00	\$2,500.00	0.000%
WATER SUPPLY AND PUMPING - REPAIRS & MAINTENANCE	\$5,000.00	\$5,000.00	0.000%
WATER SUPPLY AND PUMPING - BUILDING & GROUNDS	\$4,000.00	\$4,000.00	0.000%
WATER SUPPLY AND PUMPING - UTILITIES	\$130,000.00	\$130,000.00	0.000%
WATER PURIFICATION - LABORATORY EQUIPMENT	\$15,000.00	\$15,000.00	0.000%
WATER PURIFICATION - ADMINISTRATION	\$3,000.00	\$3,000.00	0.000%
WATER PURIFICATION - BUILDING & GROUNDS	\$16,000.00	\$16,000.00	0.000%
WATER PURIFICATION - OPERATIONS	\$90,000.00	\$90,000.00	0.000%
WATER DISTRIBUTION - FIRE HYDRANTS/SUPPLIES	\$15,000.00	\$25,000.00	66.700%
WATER DISTRIBUTION - WATER METERS AND PARTS	\$8,000.00	\$8,000.00	0.000%
WATER DISTRIBUTION - ADMINISTRATION	\$5,000.00	\$5,000.00	0.000%
WATER DISTRIBUTION - REPAIRS & MAINTENANCE	\$5,500.00	\$25,000.00	354.500%
WATER DISTRIBUTION - BUILDING & GROUNDS	\$2,000.00	\$2,000.00	0.000%
WATER DISTRIBUTION - UTILITIES	\$35,000.00	\$35,000.00	0.000%
WATER DISTRIBUTION - OPERATIONS	\$50,000.00	\$150,000.00	200.000%
<b>Total Operating Expenses:</b>	<b>\$466,500.00</b>	<b>\$596,000.00</b>	<b>107.500%</b>
<b>Total Home and Community Service:</b>	<b>\$1,914,105.00</b>	<b>\$2,044,246.00</b>	<b>6.800%</b>



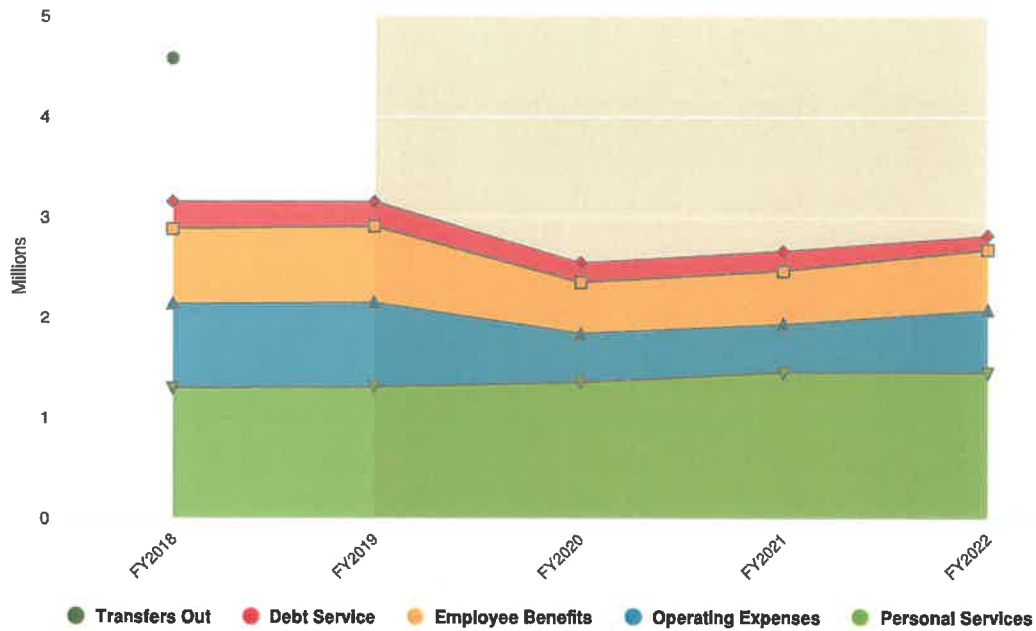
Name	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Undistributed</b>			
<b>Employee Benefits</b>			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	\$102,000.00	\$125,000.00	22.500%
SOCIAL SECURITY - SOCIAL SECURITY	\$91,800.00	\$110,000.00	19.800%
WORKERS COMPENSATION - WORKERS COMPENSATION	\$50,000.00	\$70,000.00	40.000%
LIFE INSURANCE - LIFE INSURANCE	\$3,000.00	\$2,000.00	-33.300%
MEDICAL INSURANCE - MEDICAL INSURANCE	\$213,532.92	\$235,000.00	10.100%
RETIREE MEDICAL INSURANCE	\$70,392.24	\$55,000.00	-21.900%
MEDICAL INSURANCE WAIVER	\$0.00	\$6,000.00	N/A
<b>Total Employee Benefits:</b>	<b>\$530,725.16</b>	<b>\$603,000.00</b>	<b>10.700%</b>
<b>Debt Service</b>			
SERIAL BONDS - SERIAL BOND PRINCIPAL	\$183,090.00	\$130,000.00	-29.000%
SERIAL BONDS - SERIAL BOND INTEREST	\$16,330.20	\$7,000.00	-57.100%
<b>Total Debt Service:</b>	<b>\$199,420.20</b>	<b>\$137,000.00</b>	<b>-31.300%</b>
<b>Total Undistributed:</b>	<b>\$730,145.36</b>	<b>\$740,000.00</b>	<b>1.300%</b>
<b>Total Expenditures:</b>	<b>\$2,659,250.36</b>	<b>\$2,809,246.00</b>	<b>5.600%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expense Objects</b>			
<b>Personal Services</b>			
<b>Home and Community Service</b>			
WATER ADMINISTRATION - PERSONAL SERVICES	\$216,986.00	\$196,694.00	-9.400%
WATER SUPPLY AND PUMPING - PERSONAL SERVICES	\$422,108.00	\$0.00	-100.000%
WATER PURIFICATION - PERSONAL SERVICES	\$422,108.00	\$844,183.00	100.000%
WATER DISTRIBUTION - PERSONAL SERVICES	\$386,403.00	\$407,369.00	5.400%
<b>Total Home and Community Service:</b>	<b>\$1,447,605.00</b>	<b>\$1,448,246.00</b>	<b>0.000%</b>
<b>Total Personal Services:</b>	<b>\$1,447,605.00</b>	<b>\$1,448,246.00</b>	<b>0.000%</b>
<b>Operating Expenses</b>			
<b>General Government Support</b>			
UNALLOCATED INSURANCE - OPERATIONS	\$5,000.00	\$10,000.00	100.000%
JUDGEMENTS AND CLAIMS - OPERATIONS	\$10,000.00	\$15,000.00	50.000%
<b>Total General Government Support:</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>	<b>66.700%</b>
<b>Home and Community Service</b>			
WATER ADMINISTRATION - ADMINISTRATION	\$65,000.00	\$65,000.00	0.000%
WATER ADMINISTRATION - REPAIRS & MAINTENANCE	\$500.00	\$500.00	0.000%



Name	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
WATER SUPPLY AND PUMPING - ELECTRICAL EQUIPMENT	\$15,000.00	\$15,000.00	0.000%
WATER SUPPLY AND PUMPING - ADMINISTRATION	\$2,500.00	\$2,500.00	0.000%
WATER SUPPLY AND PUMPING - REPAIRS & MAINTENANCE	\$5,000.00	\$5,000.00	0.000%
WATER SUPPLY AND PUMPING - BUILDING & GROUNDS	\$4,000.00	\$4,000.00	0.000%
WATER SUPPLY AND PUMPING - UTILITIES	\$130,000.00	\$130,000.00	0.000%
WATER PURIFICATION - LABORATORY EQUIPMENT	\$15,000.00	\$15,000.00	0.000%
WATER PURIFICATION - ADMINISTRATION	\$3,000.00	\$3,000.00	0.000%
WATER PURIFICATION - BUILDING & GROUNDS	\$16,000.00	\$16,000.00	0.000%
WATER PURIFICATION - OPERATIONS	\$90,000.00	\$90,000.00	0.000%
WATER DISTRIBUTION - FIRE HYDRANTS/SUPPLIES	\$15,000.00	\$25,000.00	66.700%
WATER DISTRIBUTION - WATER METERS AND PARTS	\$8,000.00	\$8,000.00	0.000%
WATER DISTRIBUTION - ADMINISTRATION	\$5,000.00	\$5,000.00	0.000%
WATER DISTRIBUTION - REPAIRS & MAINTENANCE	\$5,500.00	\$25,000.00	354.500%
WATER DISTRIBUTION - BUILDING & GROUNDS	\$2,000.00	\$2,000.00	0.000%
WATER DISTRIBUTION - UTILITIES	\$35,000.00	\$35,000.00	0.000%
WATER DISTRIBUTION - OPERATIONS	\$50,000.00	\$150,000.00	200.000%
<b>Total Home and Community Service:</b>	<b>\$466,500.00</b>	<b>\$596,000.00</b>	<b>27.800%</b>
<b>Total Operating Expenses:</b>	<b>\$481,500.00</b>	<b>\$621,000.00</b>	<b>29.000%</b>
<b>Debt Service</b>			
<b>Undistributed</b>			
SERIAL BONDS - SERIAL BOND PRINCIPAL	\$183,090.00	\$130,000.00	-29.000%
SERIAL BONDS - SERIAL BOND INTEREST	\$16,330.20	\$7,000.00	-57.100%
<b>Total Undistributed:</b>	<b>\$199,420.20</b>	<b>\$137,000.00</b>	<b>-31.300%</b>
<b>Total Debt Service:</b>	<b>\$199,420.20</b>	<b>\$137,000.00</b>	<b>-31.300%</b>
<b>Employee Benefits</b>			
<b>Undistributed</b>			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	\$102,000.00	\$125,000.00	22.500%
SOCIAL SECURITY - SOCIAL SECURITY	\$91,800.00	\$110,000.00	19.800%
WORKERS COMPENSATION - WORKERS COMPENSATION	\$50,000.00	\$70,000.00	40.000%
LIFE INSURANCE - LIFE INSURANCE	\$3,000.00	\$2,000.00	-33.300%
MEDICAL INSURANCE - MEDICAL INSURANCE	\$213,532.92	\$235,000.00	10.100%
RETIREE MEDICAL INSURANCE	\$70,392.24	\$55,000.00	-21.900%
MEDICAL INSURANCE WAIVER	\$0.00	\$6,000.00	N/A
<b>Total Undistributed:</b>	<b>\$530,725.16</b>	<b>\$603,000.00</b>	<b>13.600%</b>
<b>Total Employee Benefits:</b>	<b>\$530,725.16</b>	<b>\$603,000.00</b>	<b>13.600%</b>
<b>Total Expense Objects:</b>	<b>\$2,659,250.36</b>	<b>\$2,809,246.00</b>	<b>5.600%</b>





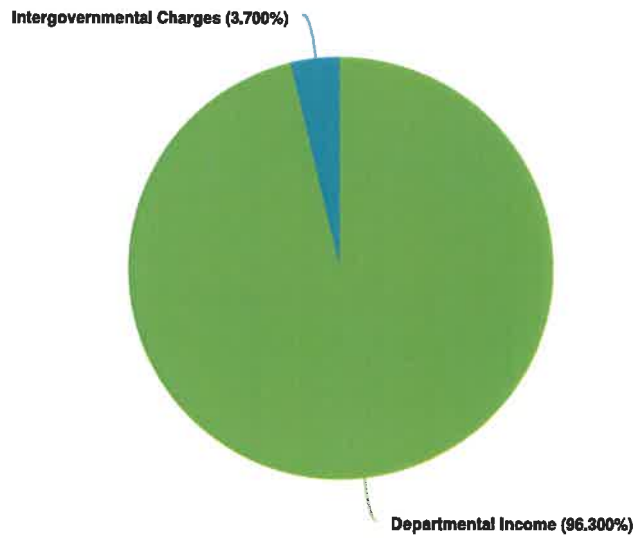
## Sewer Fund

### Summary

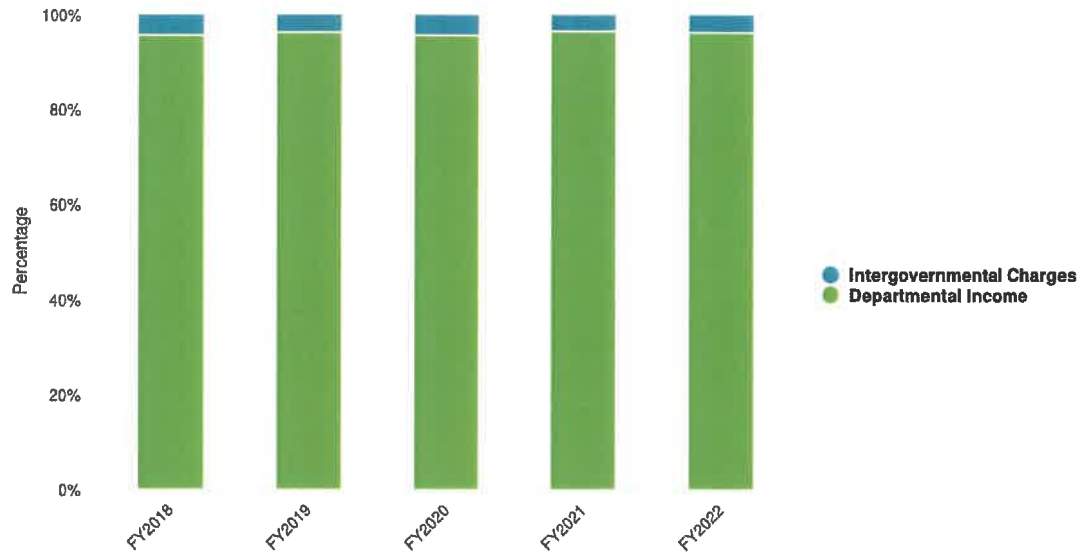
The City of North Tonawanda is projecting \$4.82M of revenue in FY2022, which represents a 0.100% increase over the prior year. Budgeted expenditures are projected to increase by 4.800% or \$215.56K to \$4.67M in FY2022.

### Revenues by Source

#### Projected 2022 Revenues by Source



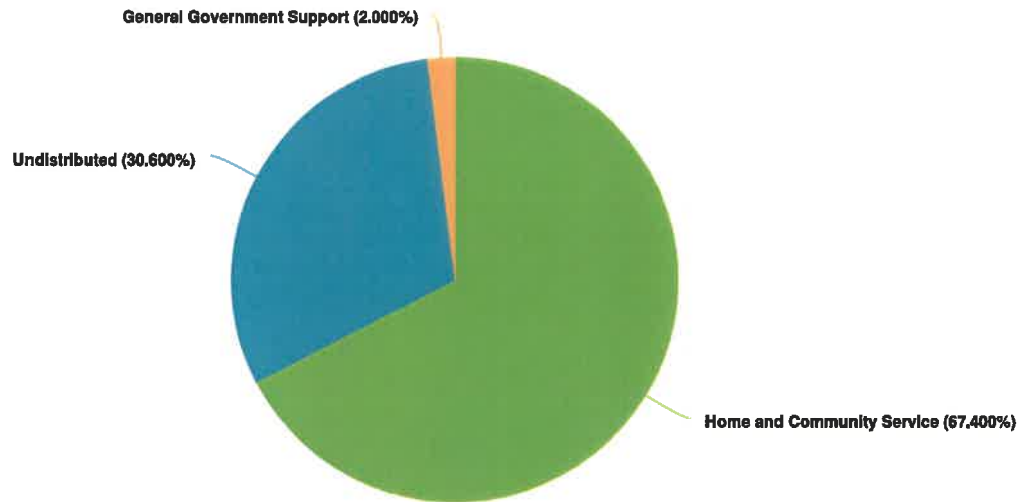
### Budgeted and Historical 2022 Revenues by Source



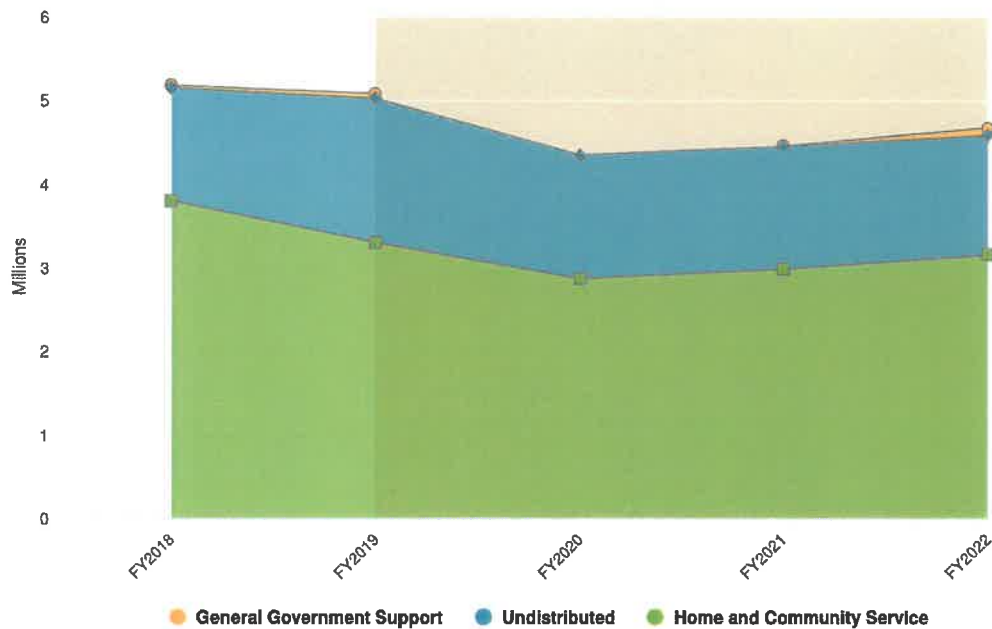
Name	FY2021 Budgeted	FY 2022 Sewer Fund (Sewer Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Revenue Source</b>			
<b>Departmental Income</b>			
SEWER RENTS	\$4,500,000.00	\$4,500,000.00	0.000%
SEWER SERVICE CHARGES	\$10,000.00	\$1,000.00	-90.000%
PENALTIES ON SEWER RENTS	\$150,000.00	\$142,000.00	-5.300%
<b>Total Departmental Income:</b>	<b>\$4,660,000.00</b>	<b>\$4,643,000.00</b>	<b>-0.400%</b>
<b>Intergovernmental Charges</b>			
INTEREST AND EARNINGS	\$5,000.00	\$5,000.00	0.000%
RENTAL OF REAL PROPERTY	\$150,000.00	\$172,860.00	15.200%
SALE OF SCRAP AND EXCESS MATERIAL	\$1,500.00	\$1,500.00	0.000%
<b>Total Intergovernmental Charges:</b>	<b>\$156,500.00</b>	<b>\$179,360.00</b>	<b>14.600%</b>
<b>Total Revenue Source:</b>	<b>\$4,816,500.00</b>	<b>\$4,822,360.00</b>	<b>0.100%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY 2022 Sewer Fund (Sewer Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Operating Expenses</b>			
UNALLOCATED INSURANCE - OPERATIONS	\$1,000.00	\$10,000.00	900.000%
JUDGEMENTS AND CLAIMS - OPERATIONS	\$10,000.00	\$15,000.00	50.000%
CONTINGENT ACCOUNT - ADMINISTRATION	\$0.00	\$70,000.00	N/A
<b>Total Operating Expenses:</b>	<b>\$11,000.00</b>	<b>\$95,000.00</b>	<b>475.000%</b>
<b>Total General Government Support:</b>	<b>\$11,000.00</b>	<b>\$95,000.00</b>	<b>763.600%</b>
<b>Home and Community Service</b>			
<b>Personal Services</b>			
SANITARY SEWERS - PERSONAL SERVICES	\$468,605.00	\$500,465.00	6.800%
SEWAGE TREATMENT - PERSONAL SERVICES	\$1,414,890.00	\$1,517,878.00	7.300%
<b>Total Personal Services:</b>	<b>\$1,883,495.00</b>	<b>\$2,018,343.00</b>	<b>7.100%</b>
<b>Operating Expenses</b>			
SANITARY SEWERS - REPAIRS & MAINTENANCE	\$40,000.00	\$40,000.00	0.000%
SANITARY SEWERS - BUILDING & GROUNDS	\$31,500.00	\$31,500.00	0.000%
SANITARY SEWERS - UTILITIES	\$61,200.00	\$61,200.00	0.000%
SANITARY SEWERS - OPERATIONS	\$11,400.00	\$25,000.00	119.300%
SEWAGE TREATMENT - MAINTENANCE TOOLS	\$2,000.00	\$2,000.00	0.000%
SEWAGE TREATMENT - MAINTENANCE EQUIPMENT	\$10,000.00	\$10,000.00	0.000%
SEWAGE TREATMENT - PUBLIC SAFETY EQUIP	\$2,000.00	\$2,000.00	0.000%
SEWAGE TREATMENT - LABORATORY EQUIPMENT	\$4,000.00	\$15,000.00	275.000%
SEWAGE TREATMENT - I P P EQUIPMENT	\$2,000.00	\$10,000.00	400.000%
SEWAGE TREATMENT - ADMINISTRATION	\$16,000.00	\$16,000.00	0.000%
SEWAGE TREATMENT - REPAIRS & MAINTENANCE	\$65,000.00	\$65,000.00	0.000%
SEWAGE TREATMENT - BUILDING & GROUNDS	\$50,000.00	\$50,000.00	0.000%
SEWAGE TREATMENT - UTILITIES	\$350,000.00	\$350,000.00	0.000%
SEWAGE TREATMENT - OPERATIONS	\$450,000.00	\$450,000.00	0.000%
<b>Total Operating Expenses:</b>	<b>\$1,095,100.00</b>	<b>\$1,127,700.00</b>	<b>5.700%</b>
<b>Total Home and Community Service:</b>	<b>\$2,978,595.00</b>	<b>\$3,146,043.00</b>	<b>5.600%</b>
<b>Undistributed</b>			
<b>Employee Benefits</b>			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	\$190,000.00	\$210,000.00	10.500%
SOCIAL SECURITY - SOCIAL SECURITY	\$150,000.00	\$172,500.00	15.000%
WORKERS COMPENSATION - WORKERS COMPENSATION	\$40,000.00	\$40,000.00	0.000%
LIFE INSURANCE - LIFE INSURANCE	\$5,000.00	\$5,000.00	0.000%

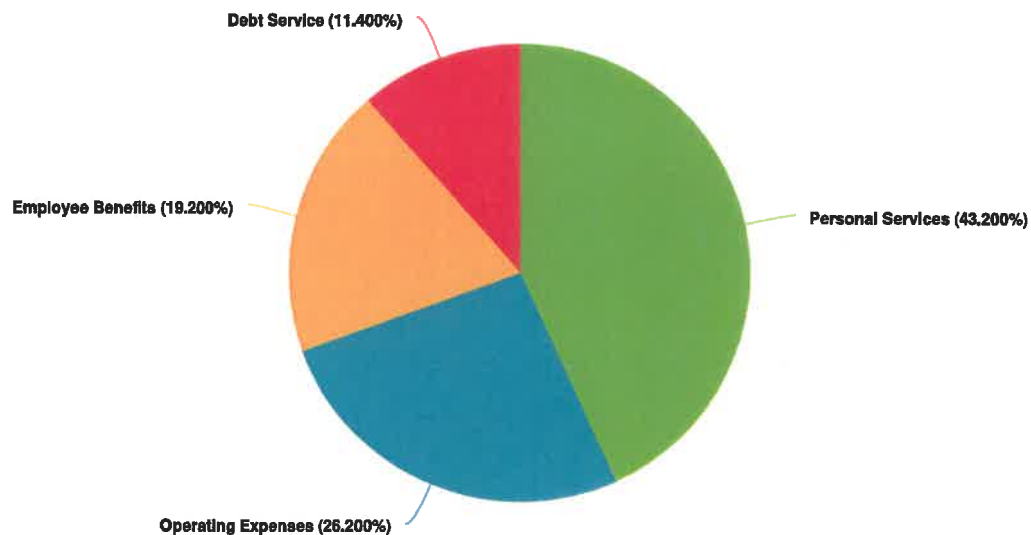




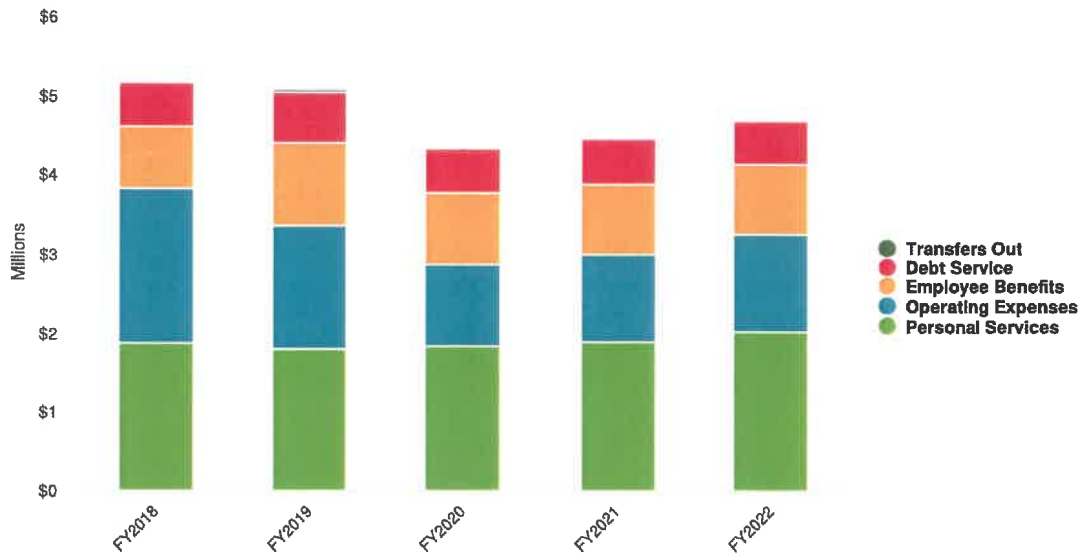
Name	FY2021 Budgeted	FY 2022 Sewer Fund (Sewer Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
MEDICAL INSURANCE - MEDICAL INSURANCE	\$426,321.24	\$406,321.00	-4.700%
RETIREE MEDICAL INSURANCE	\$61,266.00	\$46,000.00	-24.900%
MEDICAL INSURANCE WAIVER	\$9,000.00	\$16,000.00	77.800%
<b>Total Employee Benefits:</b>	<b>\$881,587.24</b>	<b>\$895,821.00</b>	<b>6.600%</b>
<b>Debt Service</b>			
SERIAL BONDS - SERIAL BOND PRINCIPAL	\$466,777.50	\$453,000.00	-3.000%
SERIAL BONDS - SERIAL BOND INTEREST	\$116,347.32	\$80,000.00	-31.200%
<b>Total Debt Service:</b>	<b>\$583,124.82</b>	<b>\$533,000.00</b>	<b>-8.600%</b>
<b>Total Undistributed:</b>	<b>\$1,464,712.06</b>	<b>\$1,428,821.00</b>	<b>-2.500%</b>
<b>Total Expenditures:</b>	<b>\$4,454,307.06</b>	<b>\$4,669,864.00</b>	<b>4.800%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Budgeted	FY 2022 Sewer Fund (Sewer Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
<b>Expense Objects</b>			
<b>Personal Services</b>			
<b>Home and Community Service</b>			
SANITARY SEWERS - PERSONAL SERVICES	\$468,605.00	\$500,465.00	6.800%
SEWAGE TREATMENT - PERSONAL SERVICES	\$1,414,890.00	\$1,517,878.00	7.300%
<b>Total Home and Community Service:</b>	<b>\$1,883,495.00</b>	<b>\$2,018,343.00</b>	<b>7.200%</b>
<b>Total Personal Services:</b>	<b>\$1,883,495.00</b>	<b>\$2,018,343.00</b>	<b>7.200%</b>
<b>Operating Expenses</b>			
<b>General Government Support</b>			
UNALLOCATED INSURANCE - OPERATIONS	\$1,000.00	\$10,000.00	900.000%
JUDGEMENTS AND CLAIMS - OPERATIONS	\$10,000.00	\$15,000.00	50.000%
CONTINGENT ACCOUNT - ADMINISTRATION	\$0.00	\$70,000.00	N/A
<b>Total General Government Support:</b>	<b>\$11,000.00</b>	<b>\$95,000.00</b>	<b>763.600%</b>
<b>Home and Community Service</b>			
SANITARY SEWERS - REPAIRS & MAINTENANCE	\$40,000.00	\$40,000.00	0.000%
SANITARY SEWERS - BUILDING & GROUNDS	\$31,500.00	\$31,500.00	0.000%
SANITARY SEWERS - UTILITIES	\$61,200.00	\$61,200.00	0.000%
SANITARY SEWERS - OPERATIONS	\$11,400.00	\$25,000.00	119.300%
SEWAGE TREATMENT - MAINTENANCE TOOLS	\$2,000.00	\$2,000.00	0.000%
SEWAGE TREATMENT - MAINTENANCE EQUIPMENT	\$10,000.00	\$10,000.00	0.000%
SEWAGE TREATMENT - PUBLIC SAFETY EQUIP	\$2,000.00	\$2,000.00	0.000%



Name	FY2021 Budgeted	FY 2022 Sewer Fund (Sewer Fund)	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
SEWAGE TREATMENT - LABORATORY EQUIPMENT	\$4,000.00	\$15,000.00	275.000%
SEWAGE TREATMENT - I P P EQUIPMENT	\$2,000.00	\$10,000.00	400.000%
SEWAGE TREATMENT - ADMINISTRATION	\$16,000.00	\$16,000.00	0.000%
SEWAGE TREATMENT - REPAIRS & MAINTENANCE	\$65,000.00	\$65,000.00	0.000%
SEWAGE TREATMENT - BUILDING & GROUNDS	\$50,000.00	\$50,000.00	0.000%
SEWAGE TREATMENT - UTILITIES	\$350,000.00	\$350,000.00	0.000%
SEWAGE TREATMENT - OPERATIONS	\$450,000.00	\$450,000.00	0.000%
<b>Total Home and Community Service:</b>	<b>\$1,095,100.00</b>	<b>\$1,127,700.00</b>	<b>3.000%</b>
<b>Total Operating Expenses:</b>	<b>\$1,106,100.00</b>	<b>\$1,222,700.00</b>	<b>10.500%</b>
<b>Debt Service</b>			
<b>Undistributed</b>			
SERIAL BONDS - SERIAL BOND PRINCIPAL	\$466,777.50	\$453,000.00	-3.000%
SERIAL BONDS - SERIAL BOND INTEREST	\$116,347.32	\$80,000.00	-31.200%
<b>Total Undistributed:</b>	<b>\$583,124.82</b>	<b>\$533,000.00</b>	<b>-8.600%</b>
<b>Total Debt Service:</b>	<b>\$583,124.82</b>	<b>\$533,000.00</b>	<b>-8.600%</b>
<b>Employee Benefits</b>			
<b>Undistributed</b>			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	\$190,000.00	\$210,000.00	10.500%
SOCIAL SECURITY - SOCIAL SECURITY	\$150,000.00	\$172,500.00	15.000%
WORKERS COMPENSATION - WORKERS COMPENSATION	\$40,000.00	\$40,000.00	0.000%
LIFE INSURANCE - LIFE INSURANCE	\$5,000.00	\$5,000.00	0.000%
MEDICAL INSURANCE - MEDICAL INSURANCE	\$426,321.24	\$406,321.00	-4.700%
RETIREE MEDICAL INSURANCE	\$61,266.00	\$46,000.00	-24.900%
MEDICAL INSURANCE WAIVER	\$9,000.00	\$16,000.00	77.800%
<b>Total Undistributed:</b>	<b>\$881,587.24</b>	<b>\$895,821.00</b>	<b>1.600%</b>
<b>Total Employee Benefits:</b>	<b>\$881,587.24</b>	<b>\$895,821.00</b>	<b>1.600%</b>
<b>Total Expense Objects:</b>	<b>\$4,454,307.06</b>	<b>\$4,669,864.00</b>	<b>4.800%</b>



# DEPARTMENTS

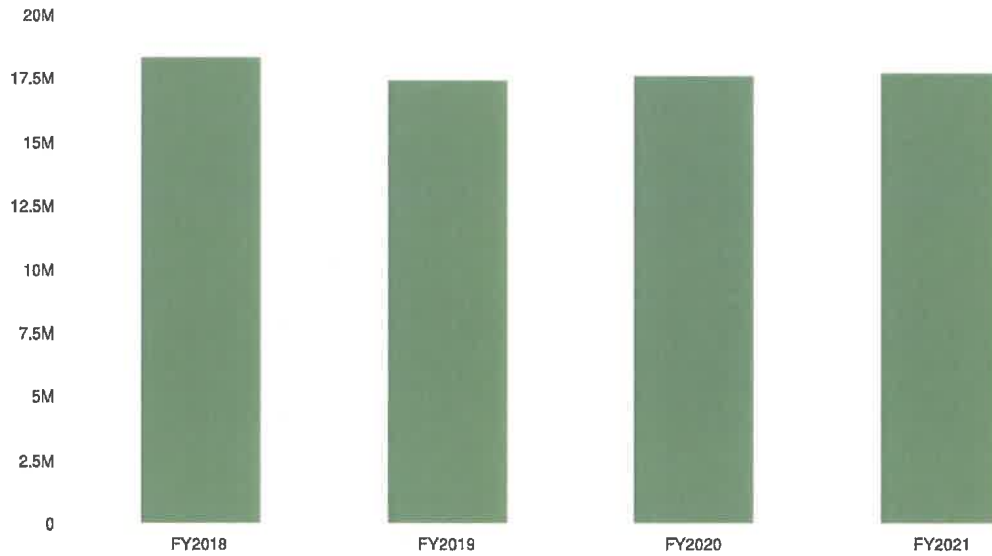


## Accounting

### Expenditures Summary

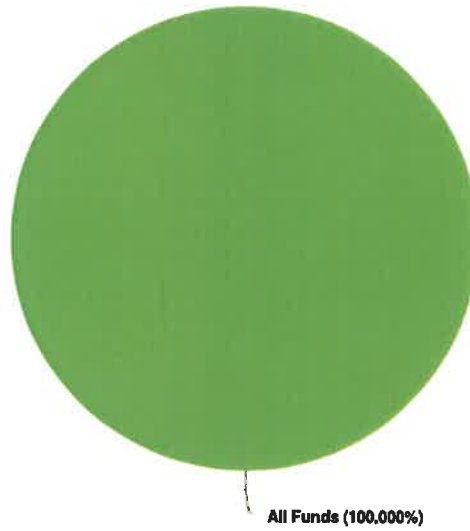
**\$0** **-\$17,768,760**  
(-100.00% vs. prior year)

Accounting Proposed and Historical Budget vs. Actual

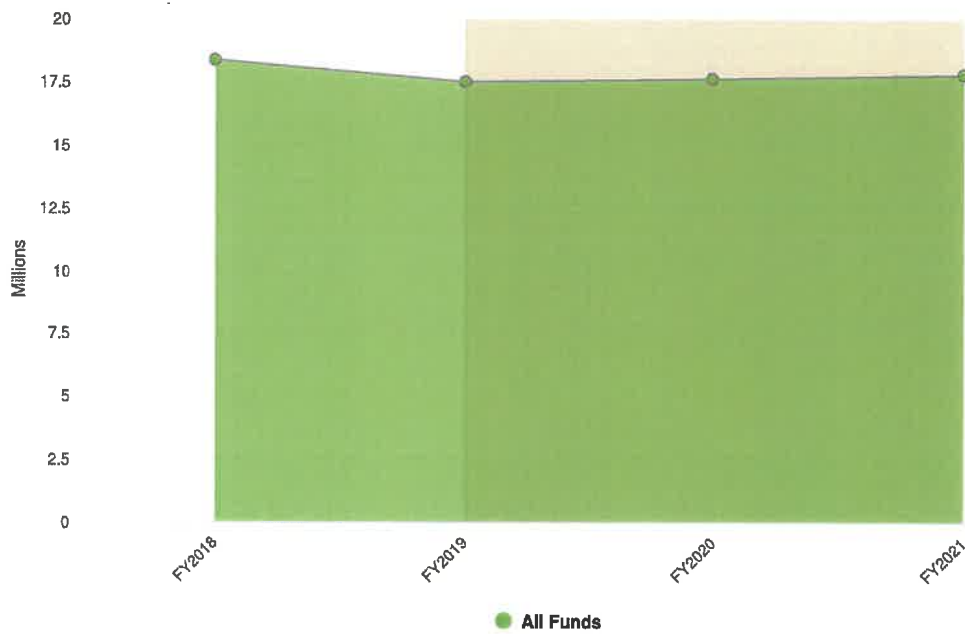


# Expenditures by Fund

## 2022 Expenditures by Fund



## Budgeted and Historical 2022 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General I (General F
<b>All Funds</b>						
<b>General Fund</b>						
<b>Personal Services</b>						
ACCOUNTING - PERSONAL SERVICES	001.1315.0100	\$196,000.00			\$229,060.00	\$229,060.00
<b>Total Personal Services:</b>		<b>\$196,000.00</b>			<b>\$229,060.00</b>	<b>\$229,060.00</b>
<b>Operating Expenses</b>						
ACCOUNTING - ADMINISTRATION	001.1315.0410	\$15,170.00			\$17,000.00	\$17,000.00
ACCOUNTING - CONTRACTUAL_GRANTS CONSULTANT	001.1315.0440	\$22,000.00			\$22,000.00	\$22,000.00
ACCOUNTING _CONTRACTUAL_DEBT COUNSEL	001.1315.0442	\$8,000.00			\$8,000.00	\$8,000.00
ACCOUNTING - OPERATIONS	001.1315.0480	\$15,000.00			\$14,000.00	\$14,000.00
ACCOUNTING - INDEPENDENT AUDIT CONTRACT	001.1315.0481	\$16,000.00			\$28,000.00	\$28,000.00
CONTRACTUAL_GASB VALUATION	001.1315.0482	\$0.00			\$8,000.00	\$8,000.00
PERSONNEL - BACKGROUND CHECKS	001.1430.0480	\$500.00			\$500.00	\$500.00
STREET LIGHTING - UTILITIES	001.5182.0460	\$600,000.00			\$600,000.00	\$600,000.00
COUNCIL ON THE ARTS - UTILITIES	001.7010.0460	\$4,500.00			\$4,500.00	\$4,500.00
<b>Total Operating Expenses:</b>		<b>\$681,170.00</b>			<b>\$702,000.00</b>	<b>\$702,000.00</b>
<b>Debt Service</b>						
SERIAL BONDS - SERIAL BOND PRINCIPAL	001.9710.0600	\$1,431,018.75			\$1,012,000.00	\$1,012,000.00
SERIAL BONDS - SERIAL BOND INTEREST	001.9710.0700	\$268,884.00			\$204,000.00	\$204,000.00
TAN Interest	001.9760.0701				\$11,000.00	\$11,000.00
<b>Total Debt Service:</b>		<b>\$1,699,902.75</b>			<b>\$1,227,000.00</b>	<b>\$1,227,000.00</b>
<b>Employee Benefits</b>						
STATE RETIREMENT - REGULAR CITY EMPLOYEES	001.9010.0801	\$1,497,625.00			\$1,366,263.00	\$1,366,263.00



Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General F (General F
FIRE & POLICE RETIREMENT - FIRE & POLICE EMPLOYEE	001.9015.0802	\$2,460,841.00			\$2,851,388.00	\$2,851,388.00
SOCIAL SECURITY - SOCIAL SECURITY	001.9030.0803	\$1,360,000.00			\$1,300,000.00	\$1,300,000.00
WORKERS COMPENSATION - WORKERS COMPENSATION	001.9040.0804	\$1,000,000.00			\$1,015,000.00	\$1,015,000.00
WORKERS COMPENSATION - BENEFIT CONSULTANTS	001.9040.0894	\$15,000.00			\$15,000.00	\$15,000.00
LIFE INSURANCE - LIFE INSURANCE	001.9045.0805	\$35,000.00			\$35,000.00	\$35,000.00
UNEMPLOYMENT INSURANCE - UNEMPLOYMENT INSURANCE	001.9050.0806	\$20,000.00			\$20,000.00	\$20,000.00
MEDICAL INSURANCE - MEDICAL INSURANCE	001.9060.0807	\$3,828,116.10			\$3,728,116.10	\$3,728,116.10
RETIREE MEDICAL INSURANCE	001.9060.0808	\$2,695,248.00			\$2,695,248.00	\$2,695,248.00
MEDICAL INSURANCE WAIVER	001.9060.0809	\$85,000.00			\$140,000.00	\$140,000.00
<b>Total Employee Benefits:</b>		<b>\$12,996,830.10</b>			<b>\$13,166,015.10</b>	<b>\$13,166,015.10</b>
<b>Total General Fund:</b>		<b>\$15,573,902.85</b>			<b>\$15,324,075.10</b>	<b>\$15,324,075.10</b>
<b>Water Fund</b>						
<b>Debt Service</b>						
SERIAL BONDS - SERIAL BOND PRINCIPAL	002.9710.0600	\$183,090.00	\$130,000.00			
SERIAL BONDS - SERIAL BOND INTEREST	002.9710.0700	\$16,330.20	\$7,000.00			
<b>Total Debt Service:</b>		<b>\$199,420.20</b>	<b>\$137,000.00</b>			
<b>Employee Benefits</b>						
STATE RETIREMENT - REGULAR CITY EMPLOYEES	002.9010.0801	\$102,000.00	\$125,000.00			
SOCIAL SECURITY - SOCIAL SECURITY	002.9030.0803	\$91,800.00	\$110,000.00			
WORKERS COMPENSATION - WORKERS COMPENSATION	002.9040.0804	\$50,000.00	\$70,000.00			
LIFE INSURANCE - LIFE INSURANCE	002.9045.0805	\$3,000.00	\$2,000.00			





Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General I (General F
MEDICAL INSURANCE - MEDICAL INSURANCE	002.9060.0807	\$213,532.92	\$235,000.00			
RETIREE MEDICAL INSURANCE	002.9060.0808	\$70,392.24	\$55,000.00			
MEDICAL INSURANCE WAIVER	002.9060.0809	\$0.00	\$6,000.00			
<b>Total Employee Benefits:</b>		<b>\$530,725.16</b>	<b>\$603,000.00</b>			
<b>Total Water Fund:</b>		<b>\$730,145.36</b>	<b>\$740,000.00</b>			
<b>Sewer Fund</b>						
<b>Operating Expenses</b>						
CONTINGENT ACCOUNT - ADMINISTRATION	004.1990.0410	\$0.00		\$70,000.00		
<b>Total Operating Expenses:</b>		<b>\$0.00</b>		<b>\$70,000.00</b>		
<b>Debt Service</b>						
SERIAL BONDS - SERIAL BOND PRINCIPAL	004.9710.0600	\$466,777.50		\$453,000.00		
SERIAL BONDS - SERIAL BOND INTEREST	004.9710.0700	\$116,347.32		\$80,000.00		
<b>Total Debt Service:</b>		<b>\$583,124.82</b>		<b>\$533,000.00</b>		
<b>Employee Benefits</b>						
STATE RETIREMENT - REGULAR CITY EMPLOYEES	004.9010.0801	\$190,000.00		\$210,000.00		
SOCIAL SECURITY - SOCIAL SECURITY	004.9030.0803	\$150,000.00		\$172,500.00		
WORKERS COMPENSATION - WORKERS COMPENSATION	004.9040.0804	\$40,000.00		\$40,000.00		
LIFE INSURANCE - LIFE INSURANCE	004.9045.0805	\$5,000.00		\$5,000.00		
MEDICAL INSURANCE - MEDICAL INSURANCE	004.9060.0807	\$426,321.24		\$406,321.00		
RETIREE MEDICAL INSURANCE	004.9060.0808	\$61,266.00		\$46,000.00		
MEDICAL INSURANCE WAIVER	004.9060.0809	\$9,000.00		\$16,000.00		
<b>Total Employee Benefits:</b>		<b>\$881,587.24</b>		<b>\$895,821.00</b>		
<b>Total Sewer Fund:</b>		<b>\$1,464,712.06</b>		<b>\$1,498,821.00</b>		



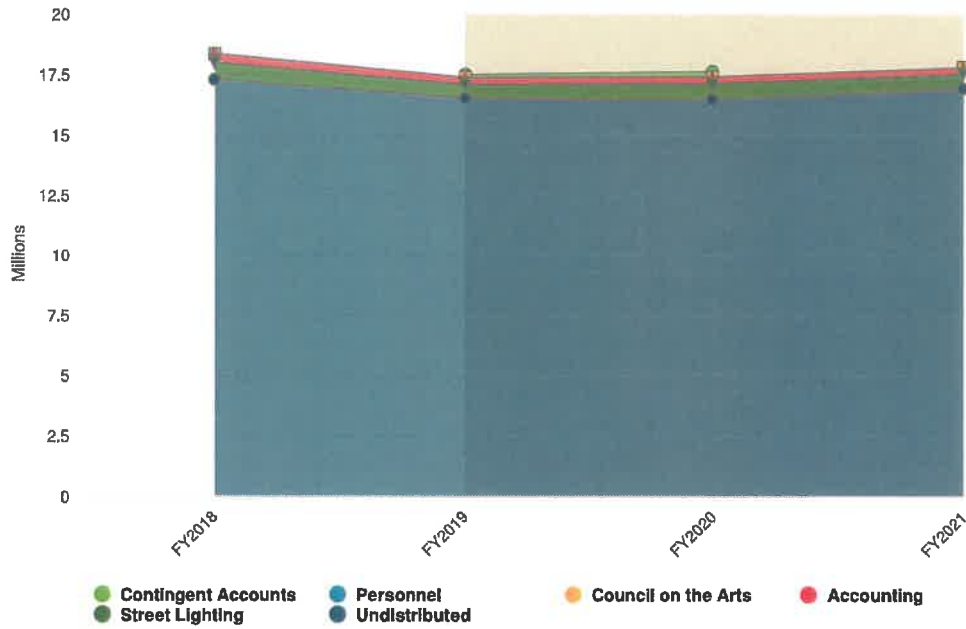
Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY General I (General F
Total All Funds:		\$17,768,760.27	\$740,000.00	\$1,498,821.00	\$15,324,075.10	\$15,324,07

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General F (General F
<b>Expenditures</b>						
<b>General Government Support</b>						
<b>Accounting</b>						
<b>Personal Services</b>						
ACCOUNTING - PERSONAL SERVICES	001.1315.0100	\$196,000.00			\$229,060.00	\$229,060.00
<b>Total Personal Services:</b>		<b>\$196,000.00</b>			<b>\$229,060.00</b>	<b>\$229,060.00</b>
<b>Operating Expenses</b>						
ACCOUNTING - ADMINISTRATION	001.1315.0410	\$15,170.00			\$17,000.00	\$17,000.00
ACCOUNTING - CONTRACTUAL_GRANTS CONSULTANT	001.1315.0440	\$22,000.00			\$22,000.00	\$22,000.00
ACCOUNTING _CONTRACTUAL_DEBT COUNSEL	001.1315.0442	\$8,000.00			\$8,000.00	\$8,000.00

Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General I (General F
ACCOUNTING - OPERATIONS	001.1315.0480	\$15,000.00			\$14,000.00	\$14,000.00
ACCOUNTING - INDEPENDENT AUDIT CONTRACT	001.1315.0481	\$16,000.00			\$28,000.00	\$28,000.00
CONTRACTUAL_GASB VALUATION	001.1315.0482	\$0.00			\$8,000.00	\$8,000.00
<b>Total Operating Expenses:</b>		<b>\$76,170.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,000.00</b>	<b>\$97,000.00</b>
<b>Total Accounting:</b>		<b>\$272,170.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$326,060.00</b>	<b>\$326,060.00</b>
<b>Personnel</b>						
<b>Operating Expenses</b>						
PERSONNEL - BACKGROUND CHECKS	001.1430.0480	\$500.00			\$500.00	\$500.00
<b>Total Operating Expenses:</b>		<b>\$500.00</b>			<b>\$500.00</b>	<b>\$500.00</b>
<b>Total Personnel:</b>		<b>\$500.00</b>			<b>\$500.00</b>	<b>\$500.00</b>
<b>Contingent Accounts</b>						
<b>Operating Expenses</b>						
CONTINGENT ACCOUNT - ADMINISTRATION	004.1990.0410	\$0.00		\$70,000.00		
<b>Total Operating Expenses:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Contingent Accounts:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total General Government Support:</b>		<b>\$272,670.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$326,560.00</b>	<b>\$326,560.00</b>
<b>Transportation</b>						
<b>Street Lighting</b>						
<b>Operating Expenses</b>						
STREET LIGHTING - UTILITIES	001.5182.0460	\$600,000.00			\$600,000.00	\$600,000.00
<b>Total Operating Expenses:</b>		<b>\$600,000.00</b>			<b>\$600,000.00</b>	<b>\$600,000.00</b>
<b>Total Street Lighting:</b>		<b>\$600,000.00</b>			<b>\$600,000.00</b>	<b>\$600,000.00</b>
<b>Total Transportation:</b>		<b>\$600,000.00</b>			<b>\$600,000.00</b>	<b>\$600,000.00</b>
<b>Parks and Recreation</b>						



Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General F (General F
<b>Council on the Arts</b>						
<b>Operating Expenses</b>						
COUNCIL ON THE ARTS - UTILITIES	001.7010.0460	\$4,500.00			\$4,500.00	\$4,500.00
<b>Total Operating Expenses:</b>		<b>\$4,500.00</b>			<b>\$4,500.00</b>	<b>\$4,500.00</b>
<b>Total Council on the Arts:</b>		<b>\$4,500.00</b>			<b>\$4,500.00</b>	<b>\$4,500.00</b>
<b>Total Parks and Recreation:</b>		<b>\$4,500.00</b>			<b>\$4,500.00</b>	<b>\$4,500.00</b>
<b>Undistributed</b>						
<b>State Retirement</b>						
<b>Employee Benefits</b>						
STATE RETIREMENT - REGULAR CITY EMPLOYEES	001.9010.0801	\$1,497,625.00			\$1,366,263.00	\$1,366,263.00
STATE RETIREMENT - REGULAR CITY EMPLOYEES	002.9010.0801	\$102,000.00	\$125,000.00			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	004.9010.0801	\$190,000.00		\$210,000.00		
<b>Total Employee Benefits:</b>		<b>\$1,789,625.00</b>	<b>\$125,000.00</b>	<b>\$210,000.00</b>	<b>\$1,366,263.00</b>	<b>\$1,366,263.00</b>
<b>Total State Retirement:</b>		<b>\$1,789,625.00</b>	<b>\$125,000.00</b>	<b>\$210,000.00</b>	<b>\$1,366,263.00</b>	<b>\$1,366,263.00</b>
<b>Fire &amp; Police Retirement</b>						
<b>Employee Benefits</b>						
FIRE & POLICE RETIREMENT - FIRE & POLICE EMPLOYEE	001.9015.0802	\$2,460,841.00			\$2,851,388.00	\$2,851,388.00
<b>Total Employee Benefits:</b>		<b>\$2,460,841.00</b>			<b>\$2,851,388.00</b>	<b>\$2,851,388.00</b>
<b>Total Fire &amp; Police Retirement:</b>		<b>\$2,460,841.00</b>			<b>\$2,851,388.00</b>	<b>\$2,851,388.00</b>
<b>Social Security</b>						
<b>Employee Benefits</b>						
SOCIAL SECURITY - SOCIAL SECURITY	001.9030.0803	\$1,360,000.00			\$1,300,000.00	\$1,300,000.00
SOCIAL SECURITY - SOCIAL SECURITY	002.9030.0803	\$91,800.00	\$110,000.00			
SOCIAL SECURITY - SOCIAL SECURITY	004.9030.0803	\$150,000.00		\$172,500.00		
<b>Total Employee Benefits:</b>		<b>\$1,601,800.00</b>	<b>\$110,000.00</b>	<b>\$172,500.00</b>	<b>\$1,300,000.00</b>	<b>\$1,300,000.00</b>
<b>Total Social Security:</b>		<b>\$1,601,800.00</b>	<b>\$110,000.00</b>	<b>\$172,500.00</b>	<b>\$1,300,000.00</b>	<b>\$1,300,000.00</b>



Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General I (General F
<b>Workers Compensation</b>						
<b>Employee Benefits</b>						
WORKERS COMPENSATION - WORKERS COMPENSATION	001.9040.0804	\$1,000,000.00			\$1,015,000.00	\$1,015,000
WORKERS COMPENSATION - BENEFIT CONSULTANTS	001.9040.0894	\$15,000.00			\$15,000.00	\$15,000
WORKERS COMPENSATION - WORKERS COMPENSATION	002.9040.0804	\$50,000.00	\$70,000.00			
WORKERS COMPENSATION - WORKERS COMPENSATION	004.9040.0804	\$40,000.00		\$40,000.00		
<b>Total Employee Benefits:</b>		<b>\$1,105,000.00</b>	<b>\$70,000.00</b>	<b>\$40,000.00</b>	<b>\$1,030,000.00</b>	<b>\$1,030,000</b>
<b>Total Workers Compensation:</b>		<b>\$1,105,000.00</b>	<b>\$70,000.00</b>	<b>\$40,000.00</b>	<b>\$1,030,000.00</b>	<b>\$1,030,000</b>
<b>Life Insurance</b>						
<b>Employee Benefits</b>						
LIFE INSURANCE - LIFE INSURANCE	001.9045.0805	\$35,000.00			\$35,000.00	\$35,000
LIFE INSURANCE - LIFE INSURANCE	002.9045.0805	\$3,000.00	\$2,000.00			
LIFE INSURANCE - LIFE INSURANCE	004.9045.0805	\$5,000.00		\$5,000.00		
<b>Total Employee Benefits:</b>		<b>\$43,000.00</b>	<b>\$2,000.00</b>	<b>\$5,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000</b>
<b>Total Life Insurance:</b>		<b>\$43,000.00</b>	<b>\$2,000.00</b>	<b>\$5,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000</b>
<b>Unemployment Insurance</b>						
<b>Employee Benefits</b>						
UNEMPLOYMENT INSURANCE - UNEMPLOYMENT INSURANCE	001.9050.0806	\$20,000.00			\$20,000.00	\$20,000
<b>Total Employee Benefits:</b>		<b>\$20,000.00</b>			<b>\$20,000.00</b>	<b>\$20,000</b>
<b>Total Unemployment Insurance:</b>		<b>\$20,000.00</b>			<b>\$20,000.00</b>	<b>\$20,000</b>
<b>Medical Insurance</b>						
<b>Employee Benefits</b>						
MEDICAL INSURANCE - MEDICAL INSURANCE	001.9060.0807	\$3,828,116.10			\$3,728,116.10	\$3,728,11



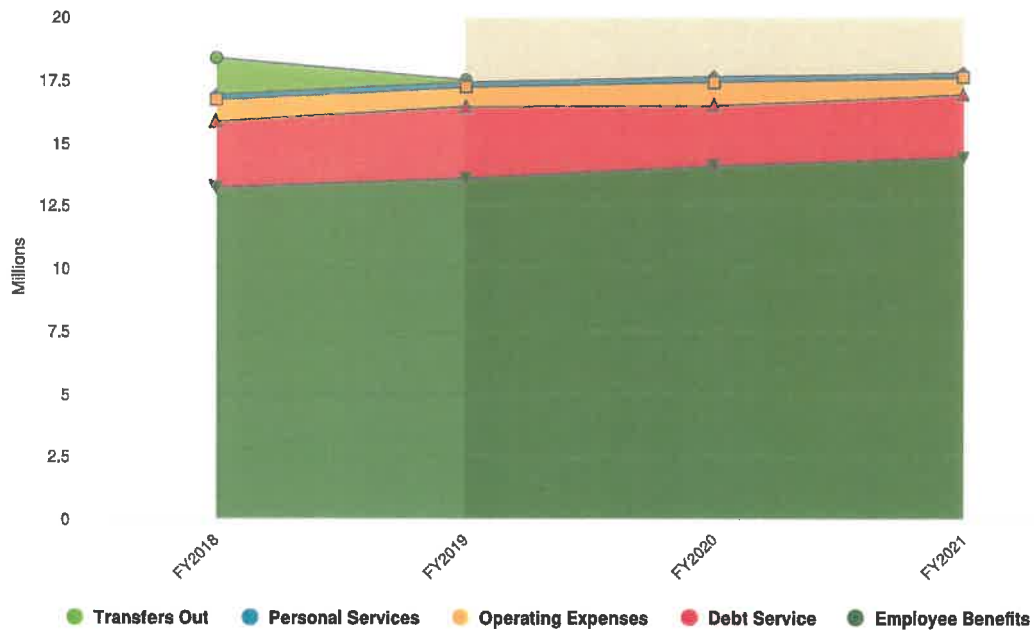
Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY : General F (General F
RETIREE MEDICAL INSURANCE	001.9060.0808	\$2,695,248.00			\$2,695,248.00	\$2,695,248.00
MEDICAL INSURANCE WAIVER	001.9060.0809	\$85,000.00			\$140,000.00	\$140,000.00
MEDICAL INSURANCE - MEDICAL INSURANCE	002.9060.0807	\$213,532.92	\$235,000.00			
RETIREE MEDICAL INSURANCE	002.9060.0808	\$70,392.24	\$55,000.00			
MEDICAL INSURANCE WAIVER	002.9060.0809	\$0.00	\$6,000.00			
MEDICAL INSURANCE - MEDICAL INSURANCE	004.9060.0807	\$426,321.24		\$406,321.00		
RETIREE MEDICAL INSURANCE	004.9060.0808	\$61,266.00		\$46,000.00		
MEDICAL INSURANCE WAIVER	004.9060.0809	\$9,000.00		\$16,000.00		
<b>Total Employee Benefits:</b>		<b>\$7,388,876.50</b>	<b>\$296,000.00</b>	<b>\$468,321.00</b>	<b>\$6,563,364.10</b>	<b>\$6,563,364.10</b>
<b>Total Medical Insurance:</b>		<b>\$7,388,876.50</b>	<b>\$296,000.00</b>	<b>\$468,321.00</b>	<b>\$6,563,364.10</b>	<b>\$6,563,364.10</b>
<b>Serial Bonds</b>						
<b>Debt Service</b>						
SERIAL BONDS - SERIAL BOND PRINCIPAL	001.9710.0600	\$1,431,018.75			\$1,012,000.00	\$1,012,000.00
SERIAL BONDS - SERIAL BOND INTEREST	001.9710.0700	\$268,884.00			\$204,000.00	\$204,000.00
SERIAL BONDS - SERIAL BOND PRINCIPAL	002.9710.0600	\$183,090.00	\$130,000.00			
SERIAL BONDS - SERIAL BOND INTEREST	002.9710.0700	\$16,330.20	\$7,000.00			
SERIAL BONDS - SERIAL BOND PRINCIPAL	004.9710.0600	\$466,777.50		\$453,000.00		
SERIAL BONDS - SERIAL BOND INTEREST	004.9710.0700	\$116,347.32		\$80,000.00		
<b>Total Debt Service:</b>		<b>\$2,482,447.77</b>	<b>\$137,000.00</b>	<b>\$533,000.00</b>	<b>\$1,216,000.00</b>	<b>\$1,216,000.00</b>
<b>Total Serial Bonds:</b>		<b>\$2,482,447.77</b>	<b>\$137,000.00</b>	<b>\$533,000.00</b>	<b>\$1,216,000.00</b>	<b>\$1,216,000.00</b>
<b>Bond Anticipation Notes</b>						
<b>Debt Service</b>						
TAN Interest	001.9760.0701				\$11,000.00	\$11,000.00
<b>Total Debt Service:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>
<b>Total Bond Anticipation Notes:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>
<b>Total Undistributed:</b>		<b>\$16,891,590.27</b>	<b>\$740,000.00</b>	<b>\$1,428,821.00</b>	<b>\$14,393,015.10</b>	<b>\$14,393,015.10</b>
<b>Total Expenditures:</b>		<b>\$17,768,760.27</b>	<b>\$740,000.00</b>	<b>\$1,498,821.00</b>	<b>\$15,324,075.10</b>	<b>\$15,324,075.10</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY 20 General Fur (General Fur
<b>Expense Objects</b>						
<b>Personal Services</b>						
<b>General Government Support</b>						
ACCOUNTING - PERSONAL SERVICES	001.1315.0100	\$196,000.00			\$229,060.00	\$229,060.00
<b>Total General Government Support:</b>		<b>\$196,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$229,060.00</b>	<b>\$229,060.00</b>
<b>Total Personal Services:</b>		<b>\$196,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$229,060.00</b>	<b>\$229,060.00</b>
<b>Operating Expenses</b>						
<b>General Government Support</b>						
ACCOUNTING - ADMINISTRATION	001.1315.0410	\$15,170.00			\$17,000.00	\$17,000.00
ACCOUNTING - CONTRACTUAL_GRANTS CONSULTANT	001.1315.0440	\$22,000.00			\$22,000.00	\$22,000.00
ACCOUNTING _CONTRACTUAL_DEBT COUNSEL	001.1315.0442	\$8,000.00			\$8,000.00	\$8,000.00
ACCOUNTING - OPERATIONS	001.1315.0480	\$15,000.00			\$14,000.00	\$14,000.00
ACCOUNTING - INDEPENDENT AUDIT CONTRACT	001.1315.0481	\$16,000.00			\$28,000.00	\$28,000.00
CONTRACTUAL_GASB VALUATION	001.1315.0482	\$0.00			\$8,000.00	\$8,000.00
PERSONNEL - BACKGROUND CHECKS	001.1430.0480	\$500.00			\$500.00	\$500.00
CONTINGENT ACCOUNT - ADMINISTRATION	004.1990.0410	\$0.00		\$70,000.00		
<b>Total General Government Support:</b>		<b>\$76,670.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$97,500.00</b>	<b>\$97,500.00</b>
<b>Transportation</b>						
STREET LIGHTING - UTILITIES	001.5182.0460	\$600,000.00			\$600,000.00	\$600,000.00
<b>Total Transportation:</b>		<b>\$600,000.00</b>			<b>\$600,000.00</b>	<b>\$600,000.00</b>
<b>Parks and Recreation</b>						



Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY 20 General Fu (General Fur
COUNCIL ON THE ARTS - UTILITIES	001.7010.0460	\$4,500.00			\$4,500.00	\$4,500.00
<b>Total Parks and Recreation:</b>		<b>\$4,500.00</b>			<b>\$4,500.00</b>	<b>\$4,500.00</b>
<b>Total Operating Expenses:</b>		<b>\$681,170.00</b>	<b>\$0.00</b>	<b>\$70,000.00</b>	<b>\$702,000.00</b>	<b>\$702,000.00</b>
<b>Debt Service</b>						
<b>Undistributed</b>						
SERIAL BONDS - SERIAL BOND PRINCIPAL	001.9710.0600	\$1,431,018.75			\$1,012,000.00	\$1,012,000.00
SERIAL BONDS - SERIAL BOND INTEREST	001.9710.0700	\$268,884.00			\$204,000.00	\$204,000.00
SERIAL BONDS - SERIAL BOND PRINCIPAL	002.9710.0600	\$183,090.00	\$130,000.00			
SERIAL BONDS - SERIAL BOND INTEREST	002.9710.0700	\$16,330.20	\$7,000.00			
SERIAL BONDS - SERIAL BOND PRINCIPAL	004.9710.0600	\$466,777.50		\$453,000.00		
SERIAL BONDS - SERIAL BOND INTEREST	004.9710.0700	\$116,347.32		\$80,000.00		
TAN Interest	001.9760.0701				\$11,000.00	\$11,000.00
<b>Total Undistributed:</b>		<b>\$2,482,447.77</b>	<b>\$137,000.00</b>	<b>\$533,000.00</b>	<b>\$1,227,000.00</b>	<b>\$1,227,000.00</b>
<b>Total Debt Service:</b>		<b>\$2,482,447.77</b>	<b>\$137,000.00</b>	<b>\$533,000.00</b>	<b>\$1,227,000.00</b>	<b>\$1,227,000.00</b>
<b>Employee Benefits</b>						
<b>Undistributed</b>						
STATE RETIREMENT - REGULAR CITY EMPLOYEES	001.9010.0801	\$1,497,625.00			\$1,366,263.00	\$1,366,263.00
STATE RETIREMENT - REGULAR CITY EMPLOYEES	002.9010.0801	\$102,000.00	\$125,000.00			
STATE RETIREMENT - REGULAR CITY EMPLOYEES	004.9010.0801	\$190,000.00		\$210,000.00		
FIRE & POLICE RETIREMENT - FIRE & POLICE EMPLOYEE	001.9015.0802	\$2,460,841.00			\$2,851,388.00	\$2,851,388.00
SOCIAL SECURITY - SOCIAL SECURITY	001.9030.0803	\$1,360,000.00			\$1,300,000.00	\$1,300,000.00
SOCIAL SECURITY - SOCIAL SECURITY	002.9030.0803	\$91,800.00	\$110,000.00			
SOCIAL SECURITY - SOCIAL SECURITY	004.9030.0803	\$150,000.00		\$172,500.00		



Name	Account ID	FY2021 Budgeted	FY 2022 Water Fund (Water Fund)	FY 2022 Sewer Fund (Sewer Fund)	Mayors Budget (General Fund)	FY 20 General Fu (General Fur
WORKERS COMPENSATION - WORKERS COMPENSATION	001.9040.0804	\$1,000,000.00			\$1,015,000.00	\$1,015,000.00
WORKERS COMPENSATION - BENEFIT CONSULTANTS	001.9040.0894	\$15,000.00			\$15,000.00	\$15,000.00
WORKERS COMPENSATION - WORKERS COMPENSATION	002.9040.0804	\$50,000.00	\$70,000.00			
WORKERS COMPENSATION - WORKERS COMPENSATION	004.9040.0804	\$40,000.00		\$40,000.00		
LIFE INSURANCE - LIFE INSURANCE	001.9045.0805	\$35,000.00			\$35,000.00	\$35,000.00
LIFE INSURANCE - LIFE INSURANCE	002.9045.0805	\$3,000.00	\$2,000.00			
LIFE INSURANCE - LIFE INSURANCE	004.9045.0805	\$5,000.00		\$5,000.00		
UNEMPLOYMENT INSURANCE - UNEMPLOYMENT INSURANCE	001.9050.0806	\$20,000.00			\$20,000.00	\$20,000.00
MEDICAL INSURANCE - MEDICAL INSURANCE	001.9060.0807	\$3,828,116.10			\$3,728,116.10	\$3,728,116.10
RETIREE MEDICAL INSURANCE	001.9060.0808	\$2,695,248.00			\$2,695,248.00	\$2,695,248.00
MEDICAL INSURANCE WAIVER	001.9060.0809	\$85,000.00			\$140,000.00	\$140,000.00
MEDICAL INSURANCE - MEDICAL INSURANCE	002.9060.0807	\$213,532.92	\$235,000.00			
RETIREE MEDICAL INSURANCE	002.9060.0808	\$70,392.24	\$55,000.00			
MEDICAL INSURANCE WAIVER	002.9060.0809	\$0.00	\$6,000.00			
MEDICAL INSURANCE - MEDICAL INSURANCE	004.9060.0807	\$426,321.24		\$406,321.00		
RETIREE MEDICAL INSURANCE	004.9060.0808	\$61,266.00		\$46,000.00		
MEDICAL INSURANCE WAIVER	004.9060.0809	\$9,000.00		\$16,000.00		
<b>Total Undistributed:</b>		<b>\$14,409,142.50</b>	<b>\$603,000.00</b>	<b>\$895,821.00</b>	<b>\$13,166,015.10</b>	<b>\$13,166,015.10</b>
<b>Total Employee Benefits:</b>		<b>\$14,409,142.50</b>	<b>\$603,000.00</b>	<b>\$895,821.00</b>	<b>\$13,166,015.10</b>	<b>\$13,166,015.10</b>
<b>Total Expense Objects:</b>		<b>\$17,768,760.27</b>	<b>\$740,000.00</b>	<b>\$1,498,821.00</b>	<b>\$15,324,075.10</b>	<b>\$15,324,075.10</b>



## **Organizational Chart**

**Goal #1**

**Goal #2**



# **CAPITAL IMPROVEMENTS**



There are no submitted Capital Requests



# DEBT







# APPENDIX



## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the



"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

