

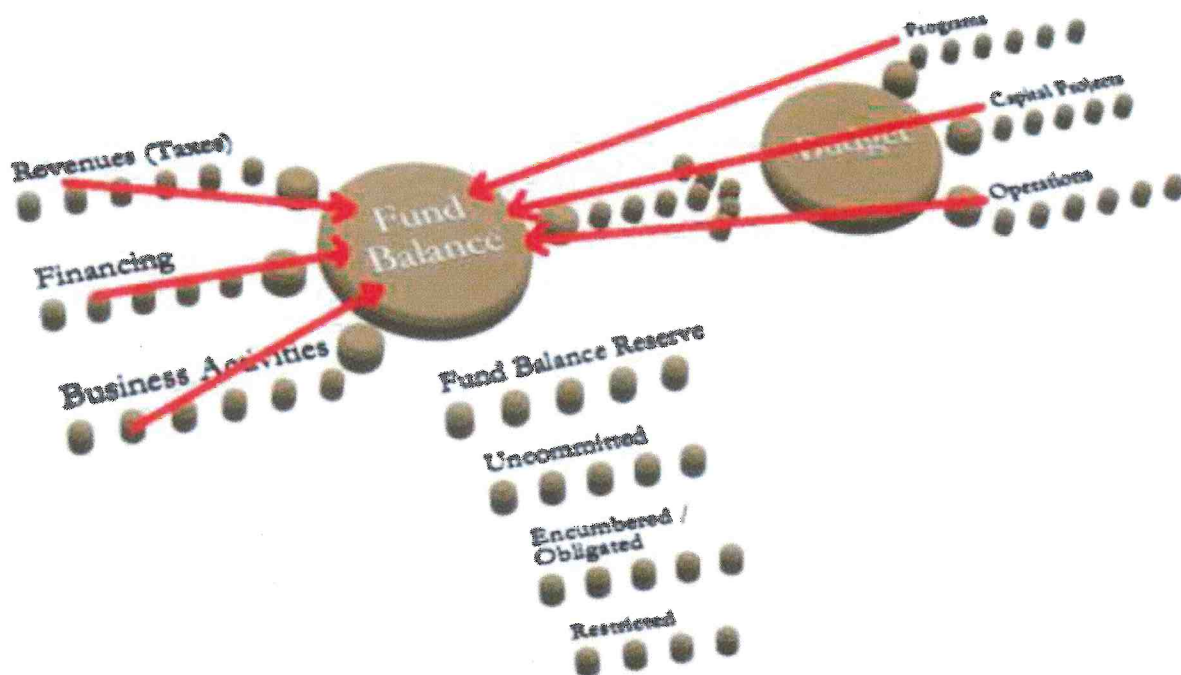
Other terms used depending on the report or presentation may include “Nonspendable”, “Proprietary”, “assigned”, or unassigned.

Typical Definitions:

Restricted – A restricted fund is a reserve of money that can only be used on specific purposes. Some Restricted funds are more restrictive than others and under certain guidelines and circumstances these funds can be used as loans to other funds.

“Encumbered”, “Obligated”, and/or “Committed” – Are funds that are intentionally set aside to pay for future obligated, planned, and/or budgeted Funds. City Council would have to approve funds and/or method of securing these fund which are to be encumbered.

“Fund Balance Reserve” – Is a like a savings account that typically is highly liquid. Sometimes also called a Rainy Day Fund, the fund is intended to meet any unexpected cost that may arise in an emergency. However, under limited and restricted (higher threshold policy body approval) these funds can be used for other purposes. Typically, cities will keep 3 to 6 months of operation expenses in Reserves.



Fund Balance Health – Fund balance is to serve as a measure of the financial resources available in a governmental fund. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures). Fund balance levels are a crucial consideration, too, in long-term financial planning.

The Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund. Such a guideline should be set by the City Council and provide both a temporal framework and specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with the policy.

Although prioritized as a Moderate Goal Priority, Developing a Fund Balance Policy is recommended for discussion for FY 2021 – 2022,

CLERK'S REPORT

Revised

DESCRIPTION	12/31/2020	LESS REMAINING BUDGET EXP	PLUS REMAINING BUDGET REV	TRANSFERS	PROJECTED BAL 6-30-2021	
GENERAL		as of 12/31/20				
*(001) GENERAL OPERATING FUND	\$ 1,198,222.24	\$ 982,978.00	\$ 717,934.00		\$ 933,178.24	unassigned
** FIRE APPARATUS RESERVE	\$ 279,827.53				\$ 279,827.53	restricted
POLICE APPARATUS RESERVE	\$ 27,130.70				\$ 27,130.70	committed
PARK & RECREATION RESERVE	\$ 17,340.39				\$ 17,340.39	committed
PUBLIC WORKS RESERVE	\$ 11,030.00				\$ 11,030.00	committed
SIGNS-ACCIONA DTN INVESTMENT	\$ 6,971.33				\$ 6,971.33	unassigned
(022) CIVIC CENTER <i>Levy</i>	\$ 39,804.57	\$ 14,254.00	\$ 9,877.00		\$ 35,427.57	restricted
(027) MEMORIAL GARDEN PROJECT	\$ 314.00				\$ 314.00	restricted
(028) SPLASH PAD RESERVE	\$ 100.00				\$ 100.00	restricted
(031) LIBRARY <i>Levy</i>	\$ 91,842.40	\$ 112,858.00	\$ 101,704.00		\$ 80,688.40	restricted
(036) TORT LIABILITY <i>Levy</i>	\$ (9,573.78)	\$ 9,462.00	\$ 19,362.00		\$ 326.22	restricted
TOTAL GENERAL	\$ 1,663,009.38	\$ 1,119,552.00	\$ 848,877.00		\$ 1,392,334.38	
SPECIAL REVENUE	\$ -					
(110) ROAD USE TAX	\$ 235,725.57	\$ 218,049.00	\$ 135,940.00		\$ 153,616.57	restricted
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 212,450.87	\$ 147,395.00	\$ 138,462.00		\$ 203,517.87	restricted
(119) EMERGENCY TAX FUND	\$ 26,048.36	\$ 38,822.00	\$ 16,941.00		\$ 4,167.36	restricted
(121) LOCAL OPTION SALES TAX	\$ 278,211.87	\$ 213,975.00	\$ 55,274.00		\$ 119,510.87	restricted
(125) TIF	\$ 358,651.91	\$ 486,238.00	\$ 234,563.00		\$ 106,976.91	restricted
(160) REVOLVING LOAN FUND	\$ 137,082.45				\$ 137,082.45	restricted
TOTAL SPECIAL REVENUE	\$ 1,248,171.03	\$ 1,104,479.00	\$ 581,180.00		\$ 724,872.03	
DEBT SERVICE	\$ -					
(226) DEBT SERVICE	\$ 212,240.64	\$ 929,989.00	\$ 854,888.00		\$ 137,139.64	restricted
CAPITAL PROJECTS	\$ -					
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00				\$ 10,000.00	restricted
(308) PARK IMP - PEDERSEN VALLEY	\$ 135,648.73	\$ 43,261.00			\$ 92,387.73	restricted
(309) PHASE I PARK IMPROVEMENTS	\$ 0.00					restricted
(310) COLLEGE STREET BRIDGE	\$ 100,167.64		\$ 45,000.00	\$ (145,000.00)	\$ 167.64	restricted
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 173,912.82				\$ 173,912.82	restricted
(315) MAIN ST WATER MAIN IMPROVEMENTS	\$ -				\$ -	restricted
(316) SAN SEWER I & I LINE/GROUT PH 2	\$ 0.00					restricted
(318) COLLEGE ST & 2ND ST IMPROVEMENTS	\$ (345,703.72)			\$ 145,000.00	\$ (200,703.72)	restricted
(319) RELOCATION OF WATER & SEWER LINES	\$ 2,304.78	\$ -	\$ -		\$ 2,304.78	restricted
(320) LIBRARY PARKING LOT IMPROVEMENTS	\$ -				\$ -	restricted
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ 181,029.45	\$ -	\$ -	\$ 100,000.00	\$ 281,029.45	restricted
(322) SPLASH PAD	\$ -				\$ -	restricted
(323) I-80 WEST, WATER MAIN RELOCATE	\$ (19,610.80)	\$ 100,000.00	\$ 30,000.00		\$ (89,610.80)	restricted
(324) VVV TREATMT FAC IMP 2021	\$ 71,255.00	\$ 100,000.00		\$ 90,000.00	\$ 61,255.00	restricted
TOTAL CAPITAL PROJECTS	\$ 309,003.90	\$ 243,261.00	\$ 75,000.00	\$ 190,000.00	\$ 330,742.90	
PERMANENT	\$ -					
(500) CEMETERY PERPETUAL FUND	\$ 124,782.95		\$ (620.00)		\$ 124,162.95	NONSPENDABLE
(501) KROUTH PRINCIPAL FUND	\$ 54,977.72	<i>Library</i>	\$ (469.00)		\$ 54,508.72	NONSPENDABLE
(502) KROUTH INTEREST FUND	\$ 19,434.52	<i>Library</i>	\$ (126.00)		\$ 19,308.52	restricted
TOTAL PERMANENT FUNDS	\$ 199,195.19	\$ -	\$ (1,215.00)		\$ 197,980.19	
ENTERPRISE	\$ -					
(600) WATER FUND	\$ 244,759.67	\$ 201,878.00	\$ 232,185.00		\$ 275,066.67	PROPRIETARY
(603) WATER SINKING FUND	\$ 31,946.25	\$ 57,046.00	\$ 30,193.00		\$ 5,093.25	PROPRIETARY
(610) SEWER FUND	\$ 322,894.81	\$ 139,383.00	\$ 222,401.00		\$ 405,912.81	PROPRIETARY
(611) SEWER FUND SPECIAL	\$ 35,650.25		\$ 66,876.00	\$ (90,000.00)	\$ 12,526.25	PROPRIETARY
(614) WASTEWATER LIFT STATION	\$ -				\$ -	PROPRIETARY
(740) STORM WATER UTILITY	\$ 168,117.25	\$ 40,430.00	\$ 28,284.00	\$ (100,000.00)	\$ 55,971.25	PROPRIETARY
TOTAL ENTERPRISE FUNDS	\$ 803,368.23	\$ 438,737.00	\$ 579,939.00	\$ (190,000.00)	\$ 754,570.23	
(950) BC/BS FLEXIBLE BENEFIT	\$ 752.86	\$ (1,479.00)			\$ (397.24)	restricted
TOTAL	\$ 4,435,741.23	\$ 3,834,539.00	\$ 2,938,669.00	\$ -	\$ 3,539,871.23	
O/S CHECKS	\$27,396.60					
O/S DEPOSIT	\$117.64					
BANK STATEMENT BALANCE	\$4,463,020.19	\$3,834,539.00			\$3,539,871.23	

Unexpected \$
in 2020

\$70,000 Bldg permit
\$59,000 CONDO
\$80,000 Rummels pro

\$34k LOST
\$68k College St. Bridge reimb. (from State) \$34 bridge
\$? Derecho (actual cost \$42k)

CLERK'S REPORT				
	12/31/2020	6/30/2020	12/31/2019	
DESCRIPTION				
GENERAL				
*(001) GENERAL OPERATING FUND	\$ 1,198,222.24	\$ 883,911.79	\$ 804,101.61	unassigned
** FIRE APPARATUS RESERVE	\$ 279,827.53	\$ 279,827.53	\$ 135,152.42	restricted
POLICE APPARATUS RESERVE	\$ 27,130.70	\$ 27,130.70	\$ 27,130.70	committed
PARK & RECREATION RESERVE	\$ 17,340.39	\$ 17,340.39	\$ 17,340.39	committed
PUBLIC WORKS RESERVE	\$ 11,030.00	\$ 18,250.00	\$ 18,250.00	committed
SIGNS-ACCIONA DTN INVESTMENT	\$ 6,971.33	\$ 6,965.54	\$ 6,919.59	unassigned
(022) CIVIC CENTER	\$ 39,804.57	\$ 33,427.19	\$ 28,533.30	restricted
(027) MEMORIAL GARDEN PROJECT	\$ 314.00	\$ 314.00	\$ 314.00	restricted
(028) SPLASH PAD RESERVE	\$ 100.00	\$ 100.00	\$ -	restricted
(031) LIBRARY	\$ 91,842.40	\$ 95,177.58	\$ 89,472.56	restricted
(036) TORT LIABILITY	\$ (9,573.78)	\$ 22,949.83	\$ (32,978.91)	restricted
TOTAL GENERAL	\$ 1,663,009.38	\$ 1,385,394.55	\$ 1,094,235.66	
SPECIAL REVENUE	\$ -			
(110) ROAD USE TAX	\$ 235,725.57	\$ 212,013.53	\$ 188,065.26	restricted
(112) TRUST & AGENCY (EMPLOYEE BENEFITS)	\$ 212,450.87	\$ 179,367.42	\$ 195,416.31	restricted
(119) EMERGENCY TAX FUND	\$ 26,048.36	\$ 4,167.66	\$ 26,990.13	restricted
(121) LOCAL OPTION SALES TAX	\$ 278,211.87	\$ 123,485.39	\$ 232,638.77	restricted
(125) TIF	\$ 358,651.91	\$ 106,976.86	\$ 322,306.49	restricted
(160) REVOLVING LOAN FUND	\$ 137,082.45	\$ 137,082.45	\$ 137,082.45	restricted
TOTAL SPECIAL REVENUE	\$ 1,248,171.03	\$ 763,093.31	\$ 1,102,499.41	
DEBT SERVICE	\$ -			
(226) DEBT SERVICE	\$ 212,240.64	\$ 84,111.63	\$ 165,745.69	restricted
CAPITAL PROJECTS	\$ -			
(304) W MAIN ST STORMWATER IMP	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	restricted
(308) PARK IMP - PEDERSEN VALLEY	\$ 135,648.73	\$ 142,387.68	\$ 505,298.52	restricted
(309) PHASE I PARK IMPROVEMENTS	\$ 0.00			restricted
(310) COLLEGE STREET BRIDGE	\$ 100,167.64	\$ 85,802.65	\$ 300,607.07	restricted
(312) DOWNTOWN EAST REDEVELOPMENT	\$ 173,912.82	\$ 79,800.32	\$ 152,692.95	restricted
(315) MAIN ST WATER MAIN IMPROVEMENTS	\$ -		\$ (100,000.00)	restricted
(316) SAN SEWER I & I LINE/GROUT PH 2	\$ 0.00			restricted
(318) COLLEGE ST & 2ND ST IMPROVEMENTS	\$ (345,703.72)	\$ (332,923.40)	\$ (499,108.71)	restricted
(319) RELOCATION OF WATER & SEWER LINES	\$ 2,304.78	\$ (3,865.62)	\$ (10,440.00)	restricted
(320) LIBRARY PARKING LOT IMPROVEMENTS	\$ -			restricted
(321) WIDENING WAPSI CREEK @ BERANEK PARK	\$ 181,029.45	\$ 181,753.45		restricted
(322) SPLASH PAD	\$ -			restricted
(323) I-80 WEST, WATER MAIN RELOCATE	\$ (19,610.80)	\$ (12,410.80)		restricted
(324) WW TREATMT FAC IMP 2021	\$ 71,255.00	\$ -		restricted
TOTAL CAPITAL PROJECTS	\$ 309,003.90	\$ 150,544.28	\$ 359,049.83	
PERMANENT	\$ -			
(500) CEMETERY PERPETUAL FUND	\$ 124,782.95	\$ 121,962.91	\$ 119,935.10	NONSPENDABLE
(501) KROUTH PRINCIPAL FUND	\$ 54,977.72	\$ 54,509.04	\$ 54,049.59	NONSPENDABLE
(502) KROUTH INTEREST FUND	\$ 19,434.52	\$ 19,308.91	\$ 19,185.72	restricted
TOTAL PERMANENT FUNDS	\$ 199,195.19	\$ 195,780.86	\$ 193,170.41	
ENTERPRISE	\$ -			
(600) WATER FUND	\$ 244,759.67	\$ 154,023.33	\$ 174,325.66	PROPRIETARY
(603) WATER SINKING FUND	\$ 31,946.25	\$ 4,942.00	\$ 30,935.00	PROPRIETARY
(610) SEWER FUND	\$ 322,894.81	\$ 240,075.61	\$ 183,028.22	PROPRIETARY
(611) SEWER FUND SPECIAL	\$ 35,650.25	\$ 48,771.50	\$ -	PROPRIETARY
(614) WASTEWATER LIFT STATION	\$ -			PROPRIETARY
(740) STORM WATER UTILITY	\$ 168,117.25	\$ 145,970.76	\$ 145,679.37	PROPRIETARY
TOTAL ENTERPRISE FUNDS	\$ 803,368.23	\$ 593,783.20	\$ 533,968.25	
(950) BC/BS FLEXIBLE BENEFIT	\$ 752.86	\$ 2,231.55	\$ (397.24)	restricted
TOTAL	\$ 4,435,741.23	\$ 3,174,939.38	\$ 3,448,272.01	
O/S CHECKS	\$27,396.60	\$70,303.97	\$22,309.19	
O/S DEPOSIT	\$117.64	\$600.00	\$79.42	
BANK STATEMENT BALANCE	\$4,463,020.19	\$3,244,643.35	\$3,470,501.78	
CHECK FIGURES	\$ 4,435,741.23	\$ 3,174,939.38	\$ 3,448,272.01	

Why Fund Balance Reserves are Important (Real Iowa Example).



MEMO

To: Redmond Jones

From: Mickey Shields

Date: 1/15/2021

RE: History of State Funding Reductions

Budget shortfalls and campaign promises to not increase taxes resulted in a costly legislative session on the backs of city and county budgets. Pending legislation could result in millions of dollars in cuts to cities and counties. Currently, city officials are forced to wait for the governor's action on two key pieces of legislation that will result in cuts ranging from \$50.68 million to \$44.2 to cities. Both Senate Files (SF), 453- the Reinvention Bill, and 458- the Standing Appropriation bill, will foretell the future action cities will need to take with their FY04 budgets.

The Reinvention Bill was a product of a consulting firm, Public Strategies Group (PSG), hired by the governor to reinvent Iowa's budget spending. The consultant recommended savings to the state by eliminating three reimbursements to local governments. The reimbursements include the consolidated payment, the bank franchise fee tax payment, and the Machinery & Equipment (M&E) replacement. The total in reimbursements is \$50.68 million to cities. This amount is reduced to \$44.2 million if the governor signs SF 458 that restores the bank franchise payments and reduces the cut in M & E reimbursement.

In exchange of millions of dollars in lost revenue to cities, the bill included nominal mandate relief of: 1) lifting the \$5 cap on parking fines, 2) increasing the municipal infraction penalty from \$750 to \$1000 and 3) allowing an individual to pay their own training to the Iowa Law Enforcement Academy. Unfortunately, the intended mandate relief and the true cuts cities will be forced to make, leaves the touted reinvention reform made through this legislation, unseen through the eyes of city officials.

The League continues dialogue with lawmakers and the governor over concern on how this legislation will impact cities. The following report is intended to provide League members initial information on the cuts and guidance on managing reductions in city services that may result from this legislation.

Budget Cuts by the Numbers

Senate File 453- Reinvention Bill

Cuts \$34.5 million* from cities by eliminating the "consolidated payment" received from the state. This payment includes personal property tax replacement, monies and credits and population allocation. This is eliminated beginning in FY04 and for all years thereafter.

Cuts \$5.28 million from cities by eliminating the bank franchise tax payment. Currently cities (60%) and counties (40%) receive a portion of the bank franchise tax, total payment to local government is \$8.8 million. SF453 eliminates the bank franchise tax payment to cities and counties and the state retains all revenue generated from the bank franchise tax. The payment to local governments is eliminated beginning in FY04 and for all years thereafter.

Current law phases out machinery and equipment (M&E) replacement with the last payment occurring in FY06. This cuts FY04 payment in half by appropriating only 45.92% of M&E tax replacement dollars, resulting in an approximate loss of \$10.9 million, and eliminates M&E replacement funds for FY05 and FY06.

Senate File 458- Standing Appropriation Bill

Restores Bank Franchise Tax at \$8.8 million, 60% going to cities or approximately \$5.28 million.

Appropriates 51.39% for M&E replacement funds in FY04, restoring about \$1.2 million.

Funds both restorations by eliminating the \$10 million "Local Government Innovation Fund" established in SF453.

Net FY04 loss if SF453 signed by Governor and SF 458 signed by Governor

\$34.5 million for consolidated payment

\$9.7 million for M&E

\$44.2 million

Net FY04 loss if SF453 signed by Governor and SF458 vetoed by Governor

\$34.5 million for consolidated payment

\$5.28 million for bank franchise tax payment

\$10.9 million for M&E

\$50.68 million

Although the consolidated payment is a rather consistent figure from year to year, bank franchise tax revenue and M&E replacement funds are much more difficult to gauge. To find an approximation of individual city's losses for the consolidated payment and bank franchise tax and county level M&E loss information, visit the League web site at www.iowaleague.org or contact us at (515) 244-7282.

*All dollar amounts are approximate, based on the most current information available from the Iowa Department of Revenue and Finance. Actual cut totals may vary slightly from projections.

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**A Draft Proposal
Discussed 2019
Suggested to be discussed in the future**



Fund Balance / Reserve Policy

Purpose

As reflected in the 2018 – 2019 City Council Goal Setting Process. The City of West Branch desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities to minimize the cost associated with short-term cash borrowing. The International City / County Management Association's analysis recommends the establishment of a formal reserve policy because they "minimize political concerns and considerations of adequate reserve levels and keep the organization more focused on providing structural balance in their operations.

Authority

The West Branch City Council is responsible for the approval of financial policies which establish and direct the operations of the City of West Branch. The City Administrator is responsible for carrying out the policy directives of the City Council and managing to the day-to-day operations of the executive departments, including the Finance Department. This policy shall be administered on behalf of the City Administrator by the Director of Finance.

Monitoring Performance

The City will measure its compliance with the policy on an annual basis during the City's budgeting process. During the course of the fiscal year the Director of Finance shall closely monitor the City's revenues and expenditures to ensure Revenues are not used beyond any planned usage. If the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a ten-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected funds and department budgets based on the requirements outlined in this policy.

Funding the Reserves

Funding of Reserve targets will generally first come from excess revenues over fund balance expenditures or one-time budgeted general fund investments.

Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, and other budget needs or financial operating pressures in future periods;
2. Appropriate for purposes of lower or lowering the amount of bonds;
3. Increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
4. One-time expenditure that do not increase recurring operating cost that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce operating costs; or
5. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the City Administrator's Office / Finance Department.

References / Sources / Justification

In an article, entitled "A Risk-Based Analysis of General Fund Reserve Requirements", dated May 2013, and published by The Government Finance Officers Association (GFOA); local governments are vulnerable in the situations of extreme events (e.g., natural disasters). It is critical in these circumstances, public safety functions are funded, and the federal and state programs that would help ensure proper funding may take time to get assistance for local governments who are likely to have resources stretched thin. For example, reimbursement from the Federal Emergency Management Agency (FEMA) does not always occur right away, so it is important to have reserves to absorb the cost in the meantime, and FEMA does not necessarily reimburse 100 percent of the cost of responding to an event.

The GFOA also recommends, at a minimum, that general purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. GFOA acknowledges that a government's particular situation may require a level unrestricted fund balance in the general fund significantly in excess of recommended minimum level. The City of West Branch's goal is to established a higher 3 month minimum balance based upon: (1) the exposure to significant one-time outlays, such as natural disasters; (2) potential impact on the City's bonding or lending rating and capacity; and (3) the city's lack of history of having any similar type of fund that would protect from having to potentially drain general fund resources for emergencies, capital improvements, or other unforeseen situations; There are several examples sophisticated reserve programs that segregate reserves into operating reserves, debt reserves, capital facility reserves, and replacement reserves; However, at this time the City of West Branch is recommending only one reserve fund established at average 3 month of operational period.

Three Month Operation Goal

With the unusual austerity measures involved in Fiscal Year 2017 -2018 budget, it was determined that actual budget of Fiscal Year 2016 – 2017 would be a better determining factor in establishing a reserve fund balance goal.

Operational Expenditure based on 2016 – 2017 (Annual Actual)	
Police	\$ 329,963
Fire	\$ 103,344
Public Works	
Water	\$ 398,346
Roads	\$ 270,531
Sewer	\$ 205,397
Cemetery	\$ 100,000
Administration	\$ 139,465
Library	\$ 197,198
Parks and Recreation	\$ 92,044
Annual Operation Estimate Total	\$ 1,836,288
Monthly Operation Estimate	\$ 153,024 = (1,836,288 / 12)
Fund Balance Reserve Goal	\$ 459,072 = (153,024 x 3)

Recommended Targeted Revenues

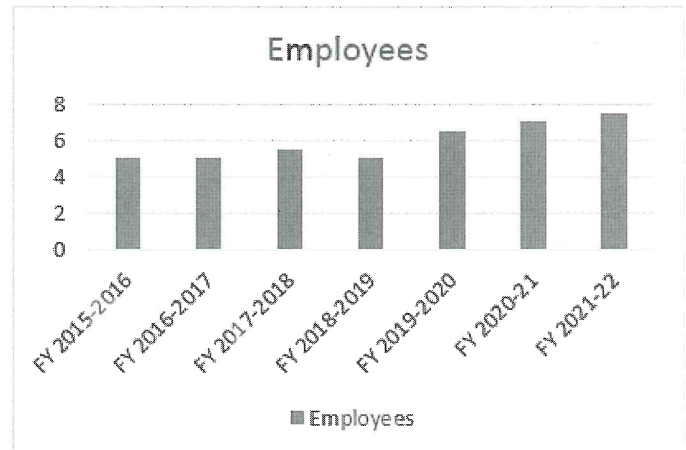
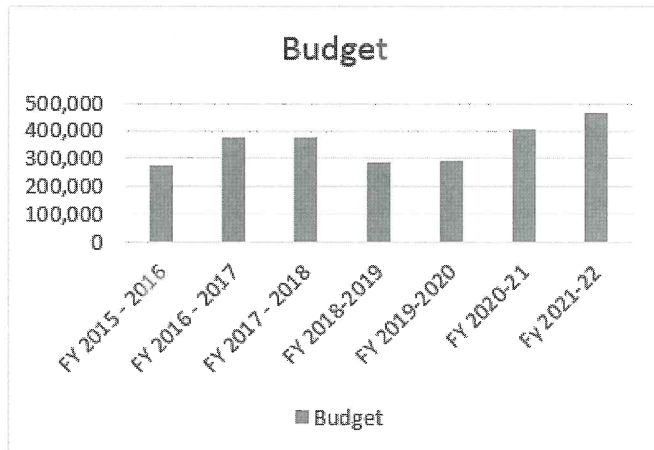
Emergency Revenue Levy (FY 2018-19) \$35,525

Emergency Revenue Levy (FY 2019-20) \$36,564

Additional Unrestricted Fund Balance funding may be appropriated by City Council during the city's annual budget process.



**2021 – 2022 Proposed Budget
Road and Streets
Five Year History of Budget and Position Authorities**



Summary of FY 2020 – 2021 Mid-Year Achievements

As of December, Public Works had completed several projects, the majority of them done in house or with the assistance of local contractors. Other projects were completed that were not on the goals but determined to be necessary or were part of the operating budget approved last year.

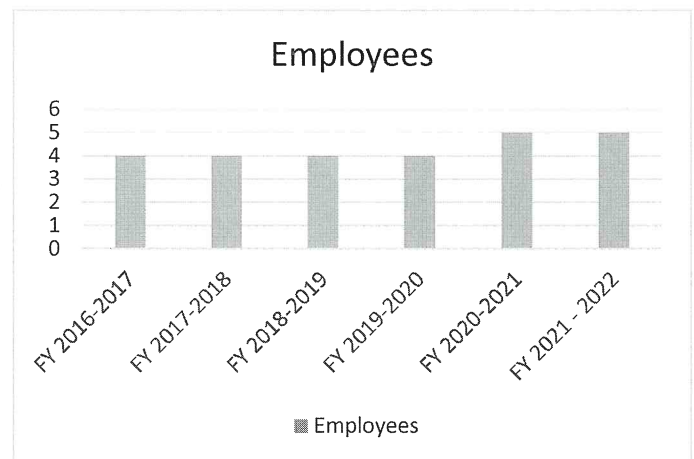
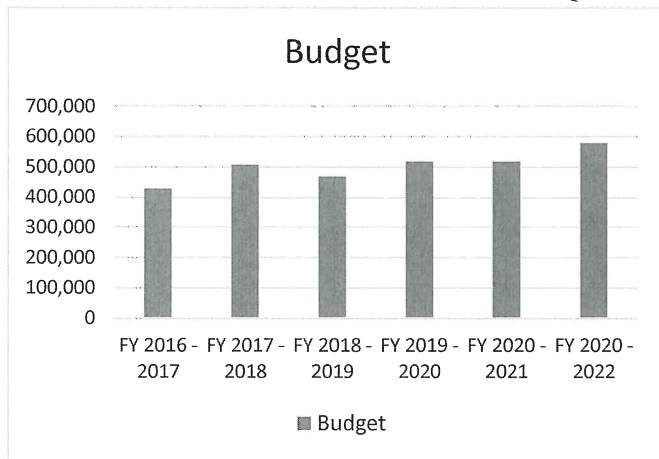
- The purchase of a used plow truck was made this year. This is a single axle dump truck and replaces the 1990 International.
- Concrete was poured at the Public Works Shop. We poured around 80 yards of concrete on the north end near the salt shed. This is part of a multi-year plan to pave the parking lot at the Public Works Shop.
- Poured trail at Beranek Park from the shelter to the restroom. This is also part of a multi-year approach to installing concrete trails at Beranek Park.
- Began grading and sod removals at Cubby Park for the parking lot extension. Gravel was installed, graded and rolled to prepare the sight for early spring forming and pouring.
- North water tower was washed.
- Forty five fire hydrants were painted.
- Fire flows were completed on multiple sections of town, again a multi-year approach to completing fire flows for the entire town.
- Hydrants were color coded, with a whip and band installed to show flow levels.
- New full time employee was added in September due to Covid 19 pushing that hire back three months.
- College Street Water main Project has been engineered.
- Greenview Connection is in progress with utilities and grading being completed in the spring and the siren being moved as soon as feasible.
- Not a goal or project but approximately a month of our time was spent on storm cleanup after the derecho.



2021-2022 Proposed Budget

Public Works Department

Five Year History of Budget and Position Authorities



Budget Priorities

110 Roads and Streets

6320 Building /Grounds Maintenance- This line is generally used for any small maintenance items that come up throughout the year. Any unforeseen need for a tool or materials would also utilize this line.

6444 Tree Trimming- This line is used for tree trimming, tree removals and stump grinding for city owned trees. It also is utilized to provide for grinding of the city brush pile. Due to the age of many trees in the older sections of town there has been a steady climb in the amount of trimming and removals needed yearly. This line is also used for the replacement of trees that were removed or for new additions to our public trees.

6509 Signs/Supplies- This line provides for replacement for outdated or damaged signs and additional signs when needed.

6512 Salt- This is used for the salt Public Works uses in snow removal. We currently use a treated salt that will continue to work at a lower temperature than regular road salt. It is also treated with an anti-clumping agent to keep from the salt from sticking to itself, this aids in better spreading capabilities, less down time due to spreaders plugging up and less time preparing our salt sand. This line also covers the sidewalk deicers currently in use on City sidewalks.

6521 Motor Vehicle Maintenance- This line is used for any repairs necessary to the fleet during the year.

6724 Equipment Set Aside in GF and RUT- This line is for in place to use for future truck and equipment. This fund would cover 50% of the cost of purchases.

6727 Equipment in GF and RUT- This line is used to help pay for a portion of any new equipment or trucks purchased by the City for use by the Public Works Department. This line would be used in the year the truck would be purchased and would be funds from the set aside as well as a portion from that year's budget. This year it would fund 50% of a 1 ton truck with a flat bed and plow. The new truck would be utilized for streets functions primarily. We are replacing a 2004 F350 that is currently set up as our streets truck and is used to haul all the tools and equipment for concrete repairs, sign installations and all other streets related projects. It is also currently used to plow. Public Works plans to keep the 2004 F350. It will be used for cold patching, cemetery cleanup, parks tasks and for general lighter use. It will not be used to plow. By keeping this truck we will cut our fleet by one truck but will keep a more useable vehicle than the Rangers. We are selling the two Rangers that were previously used by parks and cemetery staff. With some of the reorganization of the department they will have use of two of the dodge half tons currently in use.

6761 Capital Improvement Streets- This line is for any street project to be completed during the year. These will be completed assuming funds are available and allocated this year. Seal coating is a maintenance item that generally needs completed yearly.

1. **Sealcoat street patching-** This would include sealcoat streets to be determined after the thaw in the spring. If there is not a significant need for these funds in sealcoat I would request to use the remainder for the concrete patches below. **\$40,000**
2. **Concrete Patches-** These would be completed in house throughout the year to include streets, sidewalks or parking areas owned and maintained by the City. This would also be utilized for any patchwork/driveway repairs/intersections due to water/sewer projects, mainly the East Side Water Main replacements but will be needed for the Greenview north loop if that project is approved for the water budget this year. **\$30,000**
3. **Crack sealing-** this is a maintenance need for streets. Generally for concrete and asphalt streets to help keep water, dirt and sand from entering cracks and deteriorating the road. **\$10,000**
4. **Concrete installation at the Public Works Shop-** This would be the second phase of the Public Works parking lot installation. (Phasing plan attached) We are attempting to get it poured in sections over a 6 year period. The first section was last year and was on the north and east sides of the salt shed. These are 70 to 80 yard pours per section and are being completed in house. **\$10,000**

600 Water Fund

6230 Training and Education- Continuing Education is required by Iowa DNR in order to maintain certification in sewer and water operations.

6310 Building Maintenance- This line is used for general upkeep on the water plant and other associated facilities. Painting, small plumbing issues, lighting, heating, etc.

6501 Chemicals- Chlorine and phosphate are added to the water supply daily. This line covers the cost of those and any other additive we may use in our water supply.

6599 Misc. Supplies- The majority of this line would supply staff with meters and radio read equipment to be installed in the coming year. This would fund 40 meters and radio reads to be installed on homes as necessary. This would also fund any additional meters purchased for approximately 40 new homes. This line also pays for markers, paint and color coding materials for fire hydrants.

1. Meter and radio read equipment for new homes (approximately 40) and 40 replacements-\$22,000

6727 Equipment- This line is used to help pay for a portion of any new equipment or trucks purchased by the City for use by the Public Works Department. This line would be used in the year the truck would be purchased and would be funds from the set aside as well as a portion from that year's budget. This year it would fund 50% of a 1 ton truck with a flat bed and plow. We are replacing a 2004 F350 that is currently set up as our streets truck and is used to haul all the tools and equipment for concrete repairs, sign installations and all other streets related projects. It is also currently used to plow. Public Works plans to keep the 2004 F350. It will be used for cold patching, cemetery cleanup, parks tasks and for general lighter use. It will not be used to plow. By keeping this truck we will cut our fleet by one truck but will keep a more useable vehicle than the Rangers. We are selling the two Rangers that were previously used by parks and cemetery staff. With some of the reorganization of the department they will have use of two of the dodge half tons currently in use. This line also contributes \$1,500 to lawn mower purchases.

6783 Utilities System Replacement- This line is typically used for repair or replacements of water mains.

1. Greenview North Loop Water Main Replacement Project. Goal setting put a priority on replacing this section of water main within the operating budget this year. This includes new valves on the intersecting streets, new services, new fire hydrants and replacement of a 4" main with a new 6" main. **-\$75,000**

6796 Capital System Set Aside- This is set aside for water tower painting and cleaning. This year we have not put anything towards that but intend to set aside funds for this over the next three years in order to have the painting completed in 4 years.

6797 Capital Equipment Set Aside- This line is in place to use for future truck and equipment purchases. This fund would cover 25% of the cost of truck/equipment purchases. This line would also fund 17% of future mower purchases.

610 Sewer Fund

6230 Training and Education- Continuing Education is required by Iowa DNR in order to maintain certification in sewer and water operations. With three new operators there will be additional classes and conferences necessary to keep up on certifications.

6310 Building Maintenance- This line is used for general upkeep on the sewer plant and other associated facilities. Painting, small plumbing issues, lighting, heating, air filters, etc.

6412 Lab Analysis- The city is required by the DNR to test wastewater on a weekly basis. This line covers the cost of having samples tested in a laboratory.

6510 Safety Equipment- This line provides for safety equipment used by staff- vests, lights, monitors, etc. With the new Safety Committee in place there have been many deficiencies noted at the Public Works facilities. Staff is working diligently to address these issues. Some of these issues require purchase of safety equipment, locks, containers and additional supplies.

6727 Equipment- This line is used to help pay for a portion of any new equipment or trucks purchased by the City for use by the Public Works Department. This line would be used in the year the truck would be purchased and would be funds from the set aside as well as a portion from that year's budget. This year it would fund 50% of a 1 ton truck with a flat bed and plow. We are replacing a 2004 F350 that is currently set up as our streets truck and is used to haul all the tools and equipment for concrete repairs, sign installations and all other streets related projects. It is also currently used to plow. Public Works plans to keep the 2004 F350. It will be used for cold patching, cemetery cleanup, parks tasks and for general lighter use. It will not be used to plow. By keeping this truck we will cut our fleet by one truck but will keep a more useable vehicle than the Rangers. We are selling the two Rangers that were previously used by parks and cemetery staff. With some of the reorganization of the department they will have use of two of the dodge half tons currently in use. This line also contributes \$1,500 to lawn mower purchases.

6783 Utilities System Replacement- This line is generally used for work in the collection system. Staff would request use of these funds to complete the remaining phase 3 wastewater point repairs this budget. Following years this budget line would address lining the areas that have been repaired.

6790 Capital Equipment- This line is for in place to use for future truck and equipment purchases.

Major Sewer Projects for the FY21-22 Budget

1. Point repairs and manhole repairs for phase 3-\$45,000

450 Cemetery Fund

6320 Building/Grounds Operations- This line is used for small ticket items used in our daily activities. Mainly for maintenance purchasing materials used in maintenance work or repairs.

6504 Minor Equipment- Used to purchase shovels, rakes, chain saw blades, trimmers or other small hand tools needed in caring for the cemetery.

6521 Motor Vehicle Maintenance- Utilized in repairs or maintenance to our fleet of mowers or vehicles used in the cemetery.

6529 Uniforms- This line is used to pay for a portion of the clothing allowance for each full time employee on Public Works.

6727 Equipment- The request for this line is based off of the mower set-aside program. This allows us to follow a schedule of replacement, provides a way to save for the future and minimizes the chance of having a large request on any given year. This line contributes \$7,000 to lawn mower purchases. This year the 2011 John Deere is scheduled to be replaced. This lawn tractor is used for snow removal on City sidewalks and for cleanup in the cemetery between headstones for funerals. In the past it was also used to mow and has been a backup mower. The replacement tractor will be a sub-compact with a loader attachment on the front. This would have similar use but will also have the added use of backfilling graves at the cemetery, carrying lime onto the baseball fields and other tasks requiring smaller equipment to move materials. We have looked at both new and used options, we have decided to go with new. Comparable used tractors would save minimal dollars when placed against the municipal pricing achieved. We will be putting two lawn tractors out for bid this spring that will be used to help pay for this piece of equipment along with the set aside funds.

PART TIME PUBLIC WORKS HOURS FOR 2021-22

Part Time year round- Dan Heick- Thirty hours year round for snow removal, mowing, trimming and other tasks.

1,560@ \$12.95/hr \$20,202

Part Time Seasonal #1 - Thirty hours per week for 28 weeks beginning April 12 and ending October 22- Eligible for IPERS

840@ \$12.50/hr \$10,500

Part Time Seasonal #2 - Thirty hours per week for 28 weeks beginning April 12 and ending October 22-Eligible for IPERS

840@ \$12.50/hr \$10,500

Total Part Time Hours

3,240 hours

Total Cost for Part Time Labor

\$41,202 + IPERS

Part time labor may be used to fill in for fulltime workers in the case of illness, classes, vacation or other issues that may require a full time employee to be gone from work, but for the majority of their hours will be mowing and trimming city grounds. Part time staff do an excellent job at the duties they are given and are excellent support for full time employees and Public Works could not function effectively without them.

Just for comparison a full time employee would work 2,080 hours at a cost of \$40,560 for our lowest paid full time per year plus 208 hours overtime on the high end for a total cost of \$46,644 for 2288 hours worked. With the part time coverage we have we effectively get the man hours of 1.5 full time employees for \$5,442 less than that of a full time employee. Looking at our peak (spring, summer, fall) weekly breakdown of staffing shows a greater value as we receive 90 hours

of work from part time weekly for \$1,138.50, or \$241.50 more for 90 hours of work than that of our lowest paid full time employee at 44 hours per week.

OVERTIME EXPLANATION FOR 2021-22

EMPLOYEE	TOTAL HRS	WEEKENDS 13 PER EMPLOYEE	COUNCIL MEETINGS	P&Z MEETINGS	SAFETY MEETINGS	HOLIDAYS	HRS SCHEDULED/ NON NEMERGENCY	HRS REMAINING	HRS PER WEEK FOR EMERGENCY/ CALL BACK/ PROJECTS
Matt Goodale 15%+	208+		48	12			60	148	2.8
Tim Moss 15%	208	52				6	58	150	2.8
Nevin Tucker 15%	208	52			24	6	82	126	2.4
Max Kober 15%	208	52				6	58	150	2.8
Logan Cilek 15%	208	52			24	6	82	126	2.4

By adding the new employee this past year I was able to take myself off the on call schedule. As it is now I help the on call guy if any call requires two employees and generally make myself available for any time the on call guy asks for assistance with his on call weekend. I attempt to maintain around 208 hours of overtime yearly but have averaged around 250 hours of overtime per year since 2014. I am at half of that 208 halfway through the year but spring typically uses a higher percentage of extra hours and this year will be no exception. I adjust my hours when possible, usually on rainy days or other lower work day. Removing me from the on call schedule gave me an extra 52 hours to dedicate to work and I am still available to assist the on call guys the same as I currently do while not needing to adjust my schedule as many hours in order to maintain manageable and reasonable hours for the pay I am currently making.

All other full time employees I try to maintain at 208 and under for over-time hours. With the projects planned we will be using every bit of that in the coming months.

Summary of FY 2021 – 2022 Requested Funding Based on City Council Goals, Objectives or Maintenance Needs

- **Sealcoat street patching-** This would include sealcoat streets to be determined after the thaw in the spring. **\$40,000**
- **Concrete Patches-** These would be completed in house throughout the year to include streets, sidewalks or parking areas owned and maintained by the City. This would also be used for repairs for intersections, driveways or other surfaces impacted by water main projects. **\$30,000**
- **Purchase of 2021 Lawn tractor per replacement schedule-** 2011 John Deere with attachments replaced by 2021 John Deere with attachments. **\$21,000 - \$6,300 minimum trade or sale of used mower**
- **Purchase of 2021 F550 per replacement schedule-** 2004 F350 replaced by 2021 F550 with flat bed and plow. **\$68,000 - \$16,000 anticipated from sale of replaced vehicles.**
- **Concrete installation at the Public Works Shop-** Phase two of six. This is the section closest to the shop doors. This would be completed in house. **\$10,000**
- **Water main installation on the Greenview north loop-** this project would replace a 4" water main with and 6" water main. It would also include new services, corner valves and new fire hydrants. **\$70,000**
- **Sewer Point Repairs to Phase 3-** Manhole and pipe repairs. This will finish out point repairs and allow us to move forward with lining in a future budget.
- **Chloride Removal at 348 Cookson Street-** Removal of chlorides on property. Agreement with property owner to remove in 2022. **\$20,000 GF R&S**

Department Budget Highlights

• 6010 Salaries and Wages	Budgeted in FY 20/21	\$ 57330
	Requesting in FY 21/22	\$ 29,834
• 6320 Building/Grounds Operations	Budgeted in FY 20/21	\$ 11,000
	Requesting in FY 21/22	\$ 11,000
• 6332 Vehicle Repair & Maintenance	Budgeted in FY 20/21	\$ 12,000
	Requesting in FY 21/22	\$ 17,000
• 6504 Minor Equipment	Budgeted in FY 20/21	\$ 2,000
	Requesting in FY 21/22	\$ 4,000
• 6723 Equipment Set Aside	Budgeted in FY 20/21	\$ 0
	Requesting in FY 21/22	\$ 18,000
• 6727 Equipment	Budgeted in FY 20/21	\$ 9,975
	Requesting in FY 21/22	\$ 12,500
• 6761 Capital Improvement Streets	Budgeted in FY 20/21	\$ 120,000
	Requesting in FY 21/22	\$ 90,000
• 001-6761 Capital Improvement	Budgeted in FY 20/21	\$ 5,000
	Requesting in FY 21/22	\$ 25,000

PW Summary

Summary of FY 2021 – 2022 Requested Funding Based on City Council Goals, Objectives or Maintenance Needs

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Department Budget Highlights

● 6320 Building/Grounds Operations	Budgeted in FY 20/21	\$ 4,500
	Requesting in FY 21/22	\$ 4,500
● 6332 Vehicle Repair & Maintenance	Budgeted in FY 20/21	\$ 1,500
	Requesting in FY 21/22	\$ 1,500
● 6501 Chemicals	Budgeted in FY 20/21	\$ 20,000
	Requesting in FY 21/22	\$ 20,000
● 6727 Equipment	Budgeted in FY 20/21	\$ 12,500
	Requesting in FY 21/22	\$ 15,500
● 6599 Misc. Supplies	Budgeted in FY 20/21	\$ 20,000
	Requesting in FY 21/22	\$ 22,000
● 6783 Utilities System Replacement	Budgeted in FY 20/21	\$ 77,028
	Requesting in FY 21/22	\$ 75,000

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Department Budget Highlights

● 6320 Building/Grounds Operations	Budgeted in FY 19/20	\$ 4,000
	Requesting in FY 20/21	\$ 4,000
● 6332 Vehicle Repair & Maintenance	Budgeted in FY 19/20	\$ 2,000
	Requesting in FY 20/21	\$ 2,000
● 6510 Safety Equipment	Budgeted in FY 19/20	\$ 4,000
	Requesting in FY 20/21	\$ 4,000
● 6783 Utilities System Replacement	Budgeted in FY 19/20	\$ 45,000
	Requesting in FY 20/21	\$ 45,000
● 6790 Capital Equipment	Budgeted in FY 19/20	\$ 12,500
	Requesting in FY 20/21	\$ 15,500

Summary of FY 2021 – 2022 Requested Funding Based on City Council Goals, Objectives or Maintenance Needs

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Department Budget Highlights

● 6010 Salaries and Wages	Budgeted in FY 20/21	\$ 57330
	Requesting in FY 21/22	\$ 29,834
● 6320 Building/Grounds Operations	Budgeted in FY 20/21	\$ 2,000
	Requesting in FY 21/22	\$ 2,000
● 6332 Vehicle Repair & Maintenance	Budgeted in FY 20/21	\$2,000
	Requesting in FY 21/22	\$ 2,000
● 6510 Safety Supplies/Equipment	Budgeted in FY 20/21	\$ 0
	Requesting in FY 21/22	\$ 250
● 6727 Equipment	Budgeted in FY 20/21	\$ 9,975
	Requesting in FY 21/22	\$ 15,000

VEHICLE SET ASIDE

Updated December 28, 2020

Year	Vehicle Replaced	Vehicle Replacement	Set Aside	Cost	Set Aside Total
2019-2020	2003 Ford Ranger	2019 1 Ton Truck w/dump	+\$0	-\$68,000	\$0
2020-2021	1990 International Dump Truck	Used Dump Truck	+\$0	-\$50,000	\$0
2021-2022	2004 F350 (kept for light duty)	2022 1 Ton w/flatbed/plow	+\$0	-\$68,000	\$0
2022-2023	2012 Cat Skid Loader	2023 Skid Loader	+\$0	-\$50,000	\$0
2023-2024	1983 Cat End Loader	Telehandler/Loader	+\$0	-\$50,000	\$0
2024-2025			+\$50,000	-\$0	\$50,000
2025-2026	2004 F350	2025 1 ton/ dump bed	+\$50,000	-\$75,000	\$25,000
2026-2027	2012 Dodge ½ Ton Truck	2027 ½ Ton Truck	+\$25,000	-\$30,000	\$45,000
2027-2028	2016 Dodge ½ Ton Truck	2028 ½ Ton Truck	+\$45,000	-\$30,000	\$65,000
2028-2029	2016 F550	2029 1 Ton Truck w/dump	+\$65,000	-\$76,000	\$39,000
2029-2030	2017 F250	2030 ¾ Ton Truck	+\$39,000	-\$34,000	\$55,000
2030-2031	2017 Dodge ½ Ton Truck	2031 ½ Ton Truck	+\$55,000	-\$32,000	\$73,000
2030-2031	2012 Tarco Leaf Vac	2031 Leaf Vac	+\$73,000	-\$53,000	\$70,000

This set-aside program requires a \$50,000 contribution yearly either to be placed entirely into set-aside or spent out partially or completely in that years budget. The set-aside required from each individual budget would be \$12,500 RUT, \$12,500 GF R&S, \$12,500 Water, \$12,500 Sewer. Any trade in value from trucks or equipment would be added to that years purchase or put into the set aside account for future purchases. Each Public Works vehicle would be in use for 12-15 years before being replaced.

Mower Set Aside

Revised January 4, 2021

Year	Mower Replaced	Replacement Mower	Set Aside	Cost	Set Aside Total
2018-2019	(1)2012 JD,(1)2013 DC	(2)2018 Cub Cadet Z900	+\$0	-\$22,000	\$0
2019-2020	-----	-----	+\$9,975	-\$0	\$9,975
2020-2021	-----	-----	+\$9,975	-\$0	\$19,950
2021-2022	(1)2012 JD	(1)2022 JD 4x4 lawn tractor	+\$10,000	-\$15,000	\$14,950
2022-2023	-----	-----	+\$10,000	-\$0	\$24,950
2023-2024	(1)2017, (2)2018 Cub Cadet Z900	(3)2013 Unknown	+\$10,000	-\$33,000	\$1,950
2024-2025	-----	-----	+\$10,000	-\$0	\$10,000
2025-2026	-----	-----	+\$10,000	-\$0	\$20,000
2026-2027	-----	-----	+\$10,000	-\$0	\$30,000
2027-2028	-----	-----	+\$10,000	-\$0	\$40,000
2028-2029	(3)2013 Unknown	(3)2028 Unknown	+\$10,000	-\$36,000	\$14,000
2029-2030	-----	-----	+\$10,000	-\$0	\$24,000
2030-2031	-----	-----	+\$10,000	-\$0	\$34,000
2031-2032	(1)2022 JD 4x4 lawn tractor	(1)2031 JD 4x4 lawn tractor	+\$10,000	-\$20,000	\$24,000

Initially \$9,975 (changed to \$10,000 in 2021-22) would be set aside. Due to the hours spent in respective areas Cemetery would fund 70% (\$7,000), Water would fund 15% (\$1,500) and Sewer would fund 15% (\$1,500). This set aside is adjusted when necessary to account for equipment price increases or needs. It does not take into account sale or trade in value of mowers.