

BUDGET MESSAGE TO
THE HONORABLE MAYOR AND BOARD OF ALDERMAN
City of Bel-Ridge
Bel-Ridge, MO

Mayor and Board of Alderman:

Submitted for your consideration is the Annual Budget for the City of Bel-Ridge for the Fiscal Year 2022. This transmittal letter is intended to provide a general summary of the overall financial condition of the City. This budget is prepared in accordance with requirements of Missouri Revised Statutes. The annual operating budget reflects the City's operating goals in the next fiscal year.

Budget Philosophy

The annual budget document for the City of Bel-Ridge acts as the City's most important financial tool to establish goals for the upcoming fiscal year. Moreover, it serves as a valuable guide for city staff as they carry out the annual goals and initiatives set forth by the Board of Alderman by providing a baseline for monitoring and controlling spending.

The City reviews current financial conditions on an ongoing basis and anticipates how projected revenues and expenditures in the budget will affect the City's overall financial position. City departments will be vigilant throughout the course of the fiscal year to maximize city revenues and to ensure funds are being spent in the most efficient way possible.

It is also important to recognize the budget is a tool used by the elected officials of the City. It offers a view of a single year of revenues and expenditures. It therefore cannot be used to determine the overall financial health of the City, but it will serve as a means to measure city resources on annual basis.

Although it is extremely valuable in the planning process, by its nature, it is unable to account for unforeseen occurrences and related expenses that may occur each year. Likewise, as the City calls for the maximization of revenues and efficient use of resources, this document can only provide direction and assumptions based on past experiences and professional estimates. Therefore, a more accurate account of the City's financial well-being lies in how the City manages its financial situation from fiscal year to fiscal year and how it is able to adjust when occurrences inside or outside of the organization call for change.

The budget is presented in a number of sections. A fund summary section contains an overview of anticipated revenues and expenditures for each fund and the City as a whole. Each fund is then presented in detail including the General fund with departmental detail.

Factors impacting FY 2022 Budgeting – Budget Overview

There are many factors impacting the preparation of the FY 2022 budget. As in FY 2021, most prominent are the findings from the Missouri State Audit report issued in September 2020 and the continued effort by the city to resolve difficult financial matters as they relate to a new fiscal year. Additionally, it was required

that a deep analysis of all sources and uses of revenue and expenditures be reviewed and compared with past fiscal year results as well as with new year realities.

As clearly stated in the State of Missouri Audit report, and verified by review of the City's sources and use of funds, the City is facing serious financial difficulties. The seriousness of the financial difficulties is due to many years of poor fiscal management, year over year general fund expenditures exceeding revenue, improper budget preparation, comingling of revenue sources, and negative financial consequences from an inactive TIF. As a result, this has led to; significant deficit positions in the city's General Fund and TIF Fund; inaccurate and unreliable budget data; and imbalanced restricted fund balances. These factors uniquely influenced the preparation of the FY 2021 budget and continue to influence the preparation of the FY 2022 budget.

Although progress was made in FY 2021 in managing serious financial landmines and trying to reestablish financial stability in the City, the process to financial stability has proven to be very difficult. The Mayor and Board of Alderman recognize that financial sustainability is only achieved through detailed planning and balancing present conditions with future needs and opportunities. As such, the FY 2022 budget will continue to be a work in progress as the Mayor and Board of Alderman diligently search for ways to maximize city resources while continuing to look for ways to reduce annual expenses, while striving to provide high quality services to the residents of Bel-Ridge and meet future obligations.

The results of their financial analysis have generated a FY 2022 budget that recognizes their long-term financial issues while addressing their immediate need of balancing their annual budget. The following information provides a synopsis of the FY 2022 budget.

Across all funds, in FY 2022, General Fund revenues and transfers in are budgeted at \$1,344,700 and General Fund expenditures are budgeted at \$1,321,823 compared to estimated revenues of \$1,936,000 and estimated expenditures of \$2,110,000 in 2021. General Fund revenue in 2022 is experiencing downward pressure largely due to the potential of significant lower business license revenue and across the board revenue loss due to continued effects of the pandemic. On a positive note, onetime Federal Cares Act and ARPA grant monies, received in FY 2020 and FY 2021, and projected in FY 2022, will have the potential to provide some short-term revenue relief.

The decrease in 2022 expenditures is largely attributed to the outsourcing (contracting) of police services with the City of Normandy. The contract for service began in August 2021 and will continue through 2022. This change, along with containment of other expenditures, has significantly lowered general fund expenditures and, as a result, allowed the city to provide municipal services within their means.

Moreover, for FY 2022, dedicated/restricted fund revenues and expenses have been properly established and separated from the general fund. As such, the city has six funds. In addition to the General Fund, the city has funds for Parks, Storm Water, Capital Improvements, TIF, and Public Safety.

It is important to note that in FY 2022, the city is anticipating a final resolution/closure of a longstanding TIF. Resolution will address a major component of the 2020 Missouri State Audit report, and that is positive. However, final resolution may result in adverse financial consequences to the city's overall financial condition. All efforts are being made to minimize the financial impact of TIF resolution on the city. Expenses related to TIF resolution will be funded through separate TIF revenue and should not impact the general fund.

2022 Budget Highlights

During the FY 2021 budget review process, it was clear that the expense of providing current/existing operations, as is, outpaced available annual revenue. This created year over year deficit spending that significantly contributed to the financial difficulties the city is now facing. This point was clearly documented in the 2020 Missouri State Audit report.

To achieve a balanced 2022 budget, the city needed to continue in their efforts to closely examine city operations, access delivery of municipal services, and, most of all, review annual revenue and expenditures as they relate to current/future conditions. As started in FY 2021, the city in FY 2022 remains focused on maintaining a course of action that focuses on providing quality municipal services while staying within their financial means.

As a result of their FY 2022 budget review, the following are the budget highlights for 2022.

- Police services (24/7/365) will be provided by the City of Normandy through a negotiated contract for services.
- Funding from CDBG grants and Capital Improvement taxes that will allocate funds for badly needed street improvements.
- Funding that supports in-house Public Works, Administration, Municipal Court, Parks Department and Storm Water functions.
- Partnership with 24/1 for economic development and revision to the city's comprehensive plan.
- Demolition of unsafe/abandoned homes that negatively impact property values.
- Development of a new community park directly behind city hall using St Louis County Parks grant funds and dedicated park funds. Increased parks community events.
- Resolution of an inactive Tax Increment Financing (TIF) district that triggered financial issues for the city.

Please note, the city's financial woes are very serious. Continued actions are necessary to protect the city from insolvency and/or having to take drastic steps that would significantly impact municipal services. Timely action was important in FY 2021 and continues to be very important in FY 2022.

Moving forward, city officials must continue to look towards the future and constantly monitor the financial environment that can impact the city. It should be anticipated in the years ahead that the city will struggle with lowered utility rates, downward pressure on sales tax due to internet sales, lower business license fees, and stagnant growth of property taxes. Moreover, costs to do business, e.g., personnel costs, insurance costs, and inflation continue to increase year-to-year and negatively impact annual operating expenses.

Acknowledgements

Budget development is a huge undertaking for city staff, Mayor, and Board Members. In 2022 this was true given the continued long-term impact of the Missouri State Audit Report and the realization of the City's overall financial condition. In recognition of their efforts, a special thanks goes out to city staff for their help during this process as changes are explored, monitored and last-minute adjustments made. This is notwithstanding the time and effort that goes into the process by the Board of Alderman. Their input in helping to resolve these serious financial matters needs to be noted.

Sincerely,

A handwritten signature in black ink, appearing to read "Willie Fair", is written over a horizontal line.

Willie Fair, Mayor/Budget Officer

City of Bel-Ridge, Missouri
Fiscal Year 2022 Operating Budget
Combining Statements of Revenue, Expenditures and Changes in Fund Balance
All Funds

	General Fund	Capital Improvement Fund	Park Fund	TIF Fund	Storm Water Fund	Public Safety Fund	Total
REVENUES							
Taxes	\$ 815,600	\$ 185,000	\$ 183,000	\$ -	\$ 79,000	\$ 150,000	\$ 1,412,600
Sewer lateral ttx	8,000	-	-	-	-	-	8,000
Charges for services	52,000	-	-	-	-	-	52,000
Fees and court costs	50,000	-	-	-	-	-	50,000
Licenses and permits	174,000	-	-	-	-	-	174,000
Grants	5,000	38,000	-	-	-	-	43,000
Investment income	2,000	-	-	-	-	-	2,000
Miscellaneous	50,000	-	-	-	-	-	50,000
TOTAL REVENUES	1,156,600	223,000	183,000	-	79,000	150,000	1,791,600
EXPENDITURES							
Current:							
Boards and commissions	20,695	-	-	-	-	-	20,695
Administration	283,199	-	-	-	-	-	283,199
Municipal court/prosecution	126,941	-	-	-	-	-	126,941
Parks	-	-	105,079	-	-	-	105,079
Police	623,000	-	-	-	-	-	623,000
Public works	182,788	-	-	-	-	-	182,788
Storm water	-	-	-	-	56,102	-	56,102
Nondepartmental	79,200	-	-	1,030,000	-	-	1,109,200
Sewer lateral program expense	6,000	-	-	-	-	-	6,000
Capital Outlay	-	180,500	-	-	-	-	180,500
Debt Service	-	26,000	-	-	-	-	26,000
TOTAL EXPENDITURES	1,321,823	206,500	105,079	1,030,000	56,102	-	2,719,504
REVENUES OVER EXPENDITURES	(165,223)	16,500	77,921	(1,030,000)	22,898	150,000	(927,904)
OTHER FINANCING SOURCES (USES)							
Transfers In	188,100	-	-	-	-	-	188,100
Transfers out	-	-	(38,100)	-	-	(150,000)	(188,100)
Sale of assets	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	188,100	-	(38,100)	-	-	(150,000)	-
NET CHANGE IN FUND BALANCE							
Restricted - Sewer Lateral	2,000	16,500	39,821	(1,030,000)	22,898	-	2,000
Restricted - by fund	20,877	-	-	-	-	-	(950,781)
Unrestricted	-	-	-	-	-	-	20,877
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(1,230,350)	180,278	825,323	1,845,707	301,466	-	1,922,424
FUND BALANCE (DEFICIT) - END OF YEAR	\$ (1,207,473)	\$ 196,778	\$ 865,144	\$ 815,707	\$ 324,364	\$ -	\$ 994,520

2022 PROJECTED BUDGET EXPENDITURES - BOARDS AND COMMISSIONS (10-10)

<u>ACCOUNT NUMBER</u>		<u>SOURCE OF FUNDS - GENERAL FUND (10-01)</u>		<u>DESCRIPTION</u>
10-01-TOTAL		<u>REVENUE</u>	<u>2022 PROJECTED</u>	2022 GENERAL FUND BUDGET REV
		GENERAL FUND	\$1,336,700.00	
USE OF FUNDS - BOARDS AND COMMISSIONS EXPENDITURES				
<u>ACCOUNT NUMBER</u>	<u>PROGRAM EXPENDITURE</u>	<u>2022 PROJECTED</u>		
10-10-10010	SALARIES	\$16,800.00		MAYOR AND BOARD SALARIES
10-10-10025	PAYROLL TAXES EMPLOYER	\$1,395.00		EMPLOYER TAXES
10-10-20020	PROFESSIONAL SERVICES	\$0.00		TBD CONSULTANT/PROJECT MANAGER
10-10-21010	ELECTION EXPENSE	\$1,500.00		MUNICIPAL ELECTION
10-10-30012	MISCELLANEOUS SUPPLIES	\$250.00		MISC EXPENSES/REIMBURSEMENTS
10-10-40030	MEMBERSHIP & DUES	\$250.00		MAYOR/BOA DUES
10-10-40035	MEETINGS & CONFERENCES	\$250.00		AS REQUIRED - MML, LOCAL
10-10-40020	PUBLIC RELATIONS	\$250.00		COMMUNITY OUTREACH
TOTAL BOARDS & COMMISSIONS EXPENDITURES			\$20,695.00	

2022 PROJECTED BUDGET EXPENDITURES - ADMINISTRATION (10-20)

SOURCE OF FUNDS - GENERAL FUND (10-01)

ACCOUNT	REVENUE
10-01-TOTAL	GENERAL FUND
	\$1,336,700.00

DESCRIPTI
2022 GENERAL FUND BUDGET REV

USE OF FUNDS - ADMINISTRATION EXPENDITURES

ACCOUNT	PROGRA	2022 PROJECTED BUDGET
10-20-10010	SALARIES FULL TIME	\$47,970.00
10-20-10011	SALARIES PART TIME	\$34,645.00
10-20-10015	OVERTIME	\$5,000.00
10-20-10024	PENSION BENEFIT	\$1,350.00
10-20-10025	PAYROLL TAXES - EMPLOYER	\$7,400.00
10-20-10030	GROUP LIFE	\$69.00
10-20-10031	DISABILITY	\$0.00
10-20-10032	MEDICAL/HEALTH INSURANCE	\$17,435.00
10-20-10033	VISION	\$0.00
10-20-10036	DENTAL	\$630.00
10-20-20005	LEGAL COUNSEL	\$65,000.00
10-20-20012	TEMPORARY PERSONNEL	\$0.00
10-20-20015	AUDIT/ACCOUNTING SERVICES	\$50,000.00
10-20-20020	PROFESSIONAL SERVICES	\$6,000.00
10-20-20035	PUBLICATIONS & HEARINGS	\$1,500.00
10-20-20050	SERVICE CONTRACTS	\$10,000.00
10-20-20055	PAYROLL SERVICES	\$15,000.00
10-20-20060	CODIFICATION - ORDINANCES	\$2,600.00
10-20-20070	EQUIPMENT RENTAL	\$0.00
10-20-20095	TELEPHONE	\$10,000.00
10-20-30010	OFFICE SUPPLIES	\$4,000.00
10-20-40010	EMPLOYEE RECOGNITION	\$500.00
10-20-40020	PUBLIC RELATIONS	\$1,000.00
10-20-40030	MEMBERSHIP & DUES	\$500.00
10-20-40040	SUBSCRIPTIONS & PUBLICATIONS	\$100.00
10-20-40099	MISCELLANEOUS	\$2,000.00
10-20-45099	OFFICE REPAIRS	\$500.00
10-20-50030	TIF REIMBURSEMENT	\$0.00
	TOTAL ADMINISTRATION EXPENDITURES	\$283,199.00

DESCRIPTI
CITY CLERK - 2.5% INCREASE
2 ADMINISTRATIVE ASSISTANTS - 2.5% INCREASE
CITY CLERK OFFICE OVERTIME
LAGERS FULL TIME EMPLOYEE
FULL AND PART TIME STAFF
FULL TIME EMPLOYEE LIFE POLICY
NOT OFFERED
FULL TIME EMPLOYEE POLICY - 14% INCREASE
FULL TIME EMPLOYEE POLICY
FULL TIME EMPLOYEE POLICY - 5% INCREASE
CITY ATTORNEY SERVICES
NONE ANTICIPATED
ANNUAL AUDIT/GENERAL ACTING
PROFESSIONAL MANAGED SERVICES AS NEEDED
MISC PUBLIC NOTICES
STATE AUDITOR 5 YEAR PAY PLAN
PAYCHEX - 12 months @1,500 = 18,000 REDUCE
ANNUAL FEES FOR CODE MAINT
NEW CITY TELEPHONE EQUIP/SERV
GENERAL SERVICE OFFICE SUPPLIES
ANNUAL RECOGNITION - EMPLOYEE PICNIC
COMMUNITY OUTREACH - NEWSLETTER
STAFF PROFESSIONAL DUES
MISC EXPENSE/NEWSPAPER
MISC EXPENSE ZOOM, WEB SERVICES/TRAINING
IT & REPAIRS TO COPIER, FAX, ETC...
TBD REPAYMENT OF PAST TIF REVENUE

2022 PROJECTED BUDGET EXPENDITURES - MUNICIPAL COURT (10-30)

SOURCE OF FUNDS - GENERAL FUND (10-01)

ACCOUNT	REVENUE	2022 PROJECTED BUDGET
10-01-TOTAL	GENERAL FUND	\$1,336,700.00

USE OF FUNDS - MUNICIPAL COURT EXPENDITURES

ACCOUNT	PROGRA	2022 PROJECTED BUDGET	DESCRIPTI
10-30-10010	SALARIES FULL TIME	\$46,722.00	COURT ADMINISTRATOR - 2.5% INCREASE
10-30-10011	SALARIES PART TIME	\$2,400.00	ADMINISTRATIVE ASSISTANT
10-30-10015	OVERTIME	\$6,000.00	MUNICIPAL COURT CLEAN UP FILES PER JUDGE
10-30-10024	PENSION BENEFIT	\$1,325.00	LAGERS FULL TIME EMPLOYEE
10-30-10025	PAYROLL TAXES EMPLOYER	\$4,600.00	FULL AND PART TIME STAFF
10-30-10030	GROUP LIFE	\$69.00	FULL TIME EMPLOYEE
10-30-10031	DISABILITY	\$0.00	NOT OFFERED
10-30-10032	MEDICAL/HEALTH INSURANCE	\$12,900.00	FULL TIME EMPLOYEE - 14% INCREASE
10-30-10033	VISION	\$0.00	FULL TIME EMPLOYEE
10-30-10036	DENTAL	\$630.00	FULL TIME EMPLOYEE - 5% INCREASE
10-30-20012	TEMPORARY PERSONNEL	\$0.00	NONE ANTICIPATED
10-30-20020	PROFESSIONAL SERVICES	\$18,800.00	JUDGE & PROV JUDGE
10-30-20075	DOCKET SERVICES JIS	\$2,000.00	ANNUAL EXPESNE
10-30-30010	COURT/OFFICE SUPPLIES	\$1,000.00	MISC SUPPLIES AS NEEDED
10-30-30012	OTHER SUPPLIES/SERVICES IT	\$1,000.00	IT SUPPORT, COMPUTER
10-30-40030	DUES & MEMBERSHIPS	\$500.00	ANNUAL DUES/CERTIFICATIONS
10-30-40035	MEETINGS & TRAINING	\$1,500.00	REGIONAL STAFF MEETINGS
10-30-40099	MISCELLANEOUS	\$500.00	MISC/UNEXPECTED COSTS
TOTAL MUNICIPAL COURT EXPENDITURES		\$99,946.00	

DESCRIPTI
2022 GENERAL FUND BUDGET REV

2022 PROJECTED BUDGET EXPENDITURES - PROSECUTION DEPARTMENT (10-40)

<u>SOURCE OF FUNDS - GENERAL FUND (10-01)</u>		<u>DESCRIPTION</u>
<u>ACCOUNT NUMBER</u>	<u>REVENUE</u>	
10-01-TOTAL	2022 PROJECTED \$1,336,700.00	2022 GENERAL FUND BUDGET REV
	GENERAL FUND	
<u>USE OF FUNDS - PROSECUTION DEPARTMENT EXPENDITURES</u>		
<u>ACCOUNT NUMBER</u>	<u>PROGRAM EXPENDITURE</u>	<u>DESCRIPTION</u>
10-40-10010	SALARIES FULL TIME	NONE ANTICIPATED
10-40-10011	SALARIES PART TIME	PROSECUTOR ASSISTANT
10-40-10015	OVERTIME	NONE ANTICIPATED
10-40-10025	PAYROLL TAXES EMPLOYER	PART TIME STAFF
10-40-20012	TEMPORARY PERSONNEL	NONE ANTICIPATED
10-40-20020	PROFESSIONAL SERVICES	PROSECUTOR
10-40-30010	OFFICE SUPPLIES	MISC SUPPLIES AS NEEDED
10-40-30012	OTHER SUPPLIES/SERVICES IT	MISC. AS NEEDED
10-40-40099	MISCELLANEOUS	MISC/UNEXPECTED COSTS
TOTAL PROSECUTION DEPARTMENT EXPENDITURE		\$26,995.00

2022 PROJECTED BUDGET EXPENDITURES - POLICE (10-50)

ESTIMATES ONLY - BASED ON FULL YEAR CONTRACTED SERVICES

SOURCE OF FUNDS - GENERAL FUND (10-01)

<u>ACCOUNT</u>	<u>REVENUE</u>	<u>2022 PROJECTED BUDGET</u>	<u>DESCRIPTI</u>
10-01-TOTAL	GENERAL FUND	\$1,336,700.00	2022 GENERAL FUND BUDGET REV

USE OF FUNDS - POLICE DEPARTMENT EXPENDITURES

<u>ACCOUNT</u>	<u>PROGRA</u>	<u>2022 PROJECTED BUDGET</u>	<u>DESCRIPTI</u>
10-50-20050	SERVICE CONTRACTS	\$593,000.00	FULL YEAR CONTRACTED SERVICES - NORMANDY EST
10-50-20055	DISPATCH/REJIS	\$0.00	ANNUAL CONTRACT INCLUDED IN CONTRACT
10-50-20095	TELEPHONE	\$0.00	NONE
10-50-30005	GASOLINE/FUEL	\$0.00	NONE
10-50-30010	OFFICE SUPPLIES	\$0.00	NONE
10-50-30012	OTHER SUPPLIES DETECTIVE/JAIL	\$5,000.00	INCIDENTIALS that includes court, BOA security, OT
10-50-30030	POLICE EQUIPMENT/AMMO	\$0.00	NONE
10-50-30090	UNIFORMS	\$0.00	NONE
10-50-40020	PUBLIC RELATIONS	\$0.00	NONE
10-50-40030	DUES & MEMBERSHIPS	\$0.00	NONE
10-50-40035	MEETINGS & TRAINING	\$0.00	TBD - NORMANDY AGREEMENT/COURT RECEIPTS
10-50-40040	SUBSCRIPTIONS & PUBLICATION	\$0.00	NONE
10-50-40099	MISCELLANEOUS	\$15,000.00	AUTO INSURANCE PROPERTY/LIABILITY-6 CARS
10-50-45010	VEHICLE LEASE EXPENSE	\$0.00	TRANSFER PD LEASE PAYMENT 3 VEHICLES TO CIP
10-50-45020	VEHICLE MAINTENANCE	\$10,000.00	PER AGREEMENT W/NORMANDY CITY BR MAINTAIN
10-50-45030	EQUIPMENT/RADIO MAINT	\$0.00	NONE
10-50-50020	IT/COMPUTER SERVICE	\$0.00	TRANSFER PD EQUIPMENT EXPENSE TO CIP FUND
TOTAL POLICE DEPARTMENT EXPENDITURES		\$623,000.00	

2022 PROJECTED BUDGET EXPENDITURES - PUBLIC WORKS (10-60)

SOURCE OF FUNDS - GENERAL FUND (10-01)

ACCOUNT	REVENUE	2022 PROJECTED BUDGET
10-01-TOTAL	GENERAL FUND	\$1,336,700.00

DESCRIPTI
2022 GENERAL FUND BUDGET REV

USE OF FUNDS - PUBLIC WORKS DEPARTMENT EXPENDITURES

ACCOUNT	PROGRA	2022 PROJECTED BUDGET	DESCRIPTI
10-60-10010	SALARIES FULL TIME	\$52,234.00	PW DIRECTOR - 2.5% INCREASE
10-60-10011	SALARIES PART TIME	\$9,000.00	CODE ENFORCEMENT - 9 MONTHS 10 PER WEEK
10-60-10015	OVERTIME	\$5,000.00	FULL AND PART TIME STAFF - REDUCED
10-60-10024	PENSION BENEFIT	\$1,400.00	FULL TIME STAFF
10-60-10025	PAYROLL TAXES EMPLOYER	\$5,500.00	FULL AND PART TIME STAFF
10-60-10030	GROUP LIFE	\$69.00	FULL TIME STAFF
10-60-10031	DISABILITY	\$0.00	NOT OFFERED
10-60-10032	MEDICAL/HEALTH INSURANCE	\$18,225.00	FULL TIME STAFF - 14% INCREASE
10-60-10033	VISION	\$0.00	FULL TIME STAFF
10-60-10036	DENTAL	\$1,110.00	FULL TIME STAFF - 5% INCREASE
10-60-20012	TEMPORARY PERSONNEL	\$0.00	NONE ANTICIPATED
10-60-20020	PROFESSIONAL SERVICES	\$25,000.00	BENISH - PLAN REVIEW/INSPECTIONS
10-60-20050	SERVICE CONTRACT	\$0.00	NO CD8G
10-60-20095	TELEPHONE	\$1,200.00	CELL PHONES - 2w/tablet
10-60-26550	SNOW REMOVAL - SALT	\$7,000.00	ANNUAL SALT CONTRACT
10-60-26565	STREET/ROW MAINTENANCE	\$0.00	MOVE TO CAPITAL IMPROVEMENT
10-60-26567	STREET/ROW MATERIALS	\$0.00	MOVE TO CAPITAL IMPROVEMENT
10-60-26570	STREET LIGHTING	\$36,000.00	ANNUAL ELECTRIC UTILITY EXP
10-60-26580	TREE MAINTENANCE/REMOVAL	\$2,500.00	TREE CITY PROGRAM IN PARKS BUDGET
10-60-27010	UTILITIES	\$3,000.00	PW FACILITY UTILITIES ANNUAL
10-60-30005	GASOLINE/FUEL	\$5,000.00	SNOW PLOWING/OTHER
10-60-30010	OFFICE SUPPLIES	\$150.00	MISC OFFICE SUPPLIES
10-60-30012	OTHER SUPPLIES P & Z	\$250.00	SIGNAGE/POSTED NOTICES
10-60-30090	UNIFORMS	\$1,500.00	ANNUAL ALLOWANCE
10-60-40020	PUBLIC RELATIONS	\$0.00	COMMUNITY OUTREACH
10-60-40030	DUES & MEMBERSHIPS	\$150.00	PROFESSIONAL DUES
10-60-40035	MEETINGS AND TRAINING	\$1,000.00	BUILDING CODE/INSPECTIONS
10-60-40099	MISCELLANEOUS	\$500.00	TRASH SERVICE AS NEEDED
10-60-45020	VEHICLE/EQUIPMENT MAINT	\$5,000.00	ANNUAL MAINT EXPENSE
10-60-45030	EQUIPMENT RENTAL	\$2,000.00	SPECIALIZED EQUIPMENT
10-60-50090	EQUIPMENT-CAPITAL PURCHAS	\$0.00	SEE CAPITAL IMPROVEMENT BUDG
TOTAL PUBLIC WORKS EXPENDITURES		\$182,788.00	

2022 PROJECTED BUDGET -GENERAL SERVICES (10-90)

SOURCE OF FUNDS - GENERAL FUND (10-01)

ACCOUNT	REVENUE	2022 PROJECTED BUDGET	DESCRIPTI
10-01-TOTAL	GENERAL FUND	\$1,336,700.00	2022 GENERAL FUND BUDGET REV

USE OF FUNDS - GENERAL SERVICES EXPENDITURES

ACCOUNT	PROGRA	2022 PROJECTED BUDGET	DESCRIPTI
10-90-20020	PROFESSIONAL SERVICES	\$7,500.00	ANNUAL COMPUTER SERVICES
10-90-27010	UTILITIES	\$10,000.00	GOVERNMENT CENTER
10-90-29020	WORKERS COMP INSURANCE	\$17,500.00	EMPLOYEE WC - HIGH EXP MOD - NO PD
10-90-29030	CITY LIABILITY INSURANCE	\$20,000.00	ALL DEPARTMENTS - NO PD
10-90-29040	CITY PROPERTY INSURANCE	\$17,500.00	CITY PROPERTY/AUTO INSURANCE - NO PD AUTO
10-90-30012	OTHER SUPPLIES	\$200.00	MISC SUPPLIES
10-90-30015	POSTAGE	\$2,500.00	ALL DEPARTMENTS
10-90-30025	PRINTING	\$2,500.00	COPIER LEASE/USAGE - ALL DEPT
10-90-40030	DUES & MEMBERSHIPS	\$250.00	BANK FEES
10-90-40035	MEETINGS & TRAINING	\$250.00	MISC - ONE TIME EXPENSE
10-90-45099	OTHER REPAIRS	\$1,000.00	MISC EQUIPMENT/SECURITY
TOTAL GENERAL SERVICES EXPENDITURES		\$79,200.00	

PROGRAM NOTES: CITY PROPERTY AND LIABILITY INSURANCE IS PROVIDED BY MOPERM. THE POLICIES RUN ANNUALLY FROM JANUARY 1 TO DECEMBER 31. THE COMBINED RATE FOR ALL POLICIES, INCLUDING PD FOR 2021 IS \$92,157. BUDGET NUMBERS FOR 2022 EXCLUDE PD. PD VEHICLES WILL SHOW IN THE PD BUDGET. CITY WORKERS COMPENSATION INSURANCE IS PROVIDED BY MIDWEST PUBLIC RISK. THE POLICY PERIOD IS FROM JULY TO JUNE. THE BUDGET ASSUMES AN EXPENSE OF \$75,000 FROM JULY 202 TO JUNE 2021. THE 2022 BUDGET FOR WC EXCLUDES PD. WORKERS COMPENSATION RATES ARE SUBJECT TO INCREASE BASED ON EXPERIENCE, CLAIMS, AND SALARY PAID. FOR 2021 BUDGET, THE POLICE DEPARTMENT IS RESPONSIBLE FOR ~\$53,000 OF PROPERTY AND LIABILITY INSURANCE AND ~80% OF WORKERS COMP INSURANCE = \$60,000. EXPENSES FUNDED FROM GENERAL FUND REV

2022 PROPOSED BUDGET EXPENDITURES -SEWER LATERAL PROGRAM (75-DEPARTMENT)

<u>SOURCE OF FUNDS - SEWER LATERAL PROGRAM FUND (75-01)</u>			
<u>ACCOUNT</u>	<u>REVENUE</u>	<u>2022</u>	<u>DESCRIPTI</u>
75-01-40049	SEWER LATERAL PROPERTY TAX	\$8,000.00	DEDICATED SALES TAX
TOTAL SEWER LATERAL PROPERTY TAX REVENUE		\$8,000.00	
<u>USE OF FUNDS - SEWER LATERAL EXPENDITURES</u>			
<u>ACCOUNT</u>	<u>PROGRA</u>	<u>2022</u>	<u>DESCRIPTI</u>
75-60-45099	SEWER LATERAL REPAIR	\$6,000.00	ESTIMATED REPAIR COSTS
TOTAL SEWER LATERAL EXPENDITURES		\$6,000.00	

Note: Included in General Fund as restricted.

2022 PROJECTED BUDGET EXPENDITURES -CAPITAL IMPROVEMENTS FUND (35-DEPARTMENT)

SOURCE OF FUNDS - CAPITAL IMPROVEMENT FUND (35-01)

<u>ACCOUNT</u>	<u>REVENUE</u>	<u>2022 PROJECTED BUDGET</u>	<u>DESCRIPTI</u>
35-01-20030	CAPITAL IMPROVEMENT TAX	\$185,000.00	DEDICATED SALES TAX + \$11,000
35-01-80099	GRANT REVENUE	\$38,000.00	CDBG ROAD GRANT
TOTAL CAPITAL IMPROVEMENT REVENUE		\$223,000.00	

USE OF FUNDS - CAPITAL IMPROVEMENTS EXPENDITURES

<u>ACCOUNT</u>	<u>PROGRA</u>	<u>2022 PROJECTED</u>	<u>DESCRIPTI</u>
35-60-20020	PROFESSIONAL SERVICES	\$20,000.00	ENGINEERING SERVICES
35-60-45080	BUILDING REPAIRS AND MAINT	\$25,000.00	MISC FACILITY REPAIRS
35-50-50020	INFO TECH - COMPUTERS PD	\$7,500.00	PER NORMANDY AGREEMENT - EQUIP 6 VEHICLES
35-50-50050	VEHICLE LEASE - POLICE	\$26,000.00	REMAINING LEASE PAYMENT 2022 - 3 PD VEHICLES
35-60-26565	STREET/ROW MAINTENANCE	\$10,000.00	CONCRETE SERVICES
35-60-26567	STREET/ROW MATERIALS	\$15,000.00	GRAVEL, COLD/HOT PATCH, ETC...
35-60-50090	OTHER CAPITAL PROPERTY DEMO	\$25,000.00	MISC PROPERTY DEMO - HAZ MATERIALS
35-60-56511	ROAD MILLING/OVERLAYS	\$38,000.00	CDBG GRANT
35-60-56512	ROAD RECONSTRUCTION	\$40,000.00	PER 5 YEAR CAPITAL IMPROV PLAN
TOTAL CAPITAL IMPROVEMENT EXPENDITURES		\$206,500.00	

2022 PROJECTED BUDGET EXPENDITURES - PARKS FUND (20-65)

SOURCE OF FUNDS - PARKS FUND REVENUE (20-01)

ACCOUNT	REVENUE	2022 PROJECTED BUDGET
20-01-20030	PARKS SALES TAX	\$183,000.00
20-01-80040	PARKS MUNICIPAL GRANT	\$0.00
TOTAL PARKS REVENUE		\$183,000.00

DESCRIPTI
 DEDICATED PARKS SALES TAX
 NO 2022 GRANT - MAYBE CARRYOVER FROM 2021

USE OF FUNDS - PARKS AND RECREATION EXPENDITURES

ACCOUNT NUMBER	PROGRAM EXPENDITURE	2022 PROJECTED BUDGET
20-65-10010	SALARIES FULL TIME	\$31,980.00
20-65-10011	SALARIES PART TIME	\$15,000.00
20-65-10015	OVERTIME	\$4,500.00
20-65-10024	PENSION BENEFIT FULL TIME	\$950.00
20-65-10025	PAYROLL TAXES EMPLOYER	\$4,500.00
20-65-10030	GROUP LIFE	\$69.00
20-65-10031	DISABILITY	\$0.00
20-65-10032	MEDICAL/HEALTH INSURANCE	\$12,900.00
20-65-10033	VISION	\$0.00
20-65-10036	DENTAL	\$630.00
20-65-20020	PROFESSIONAL SERVICES	\$0.00
20-65-20050	SERVICE CONTRACTS	\$1,500.00
20-60-26580	TREE PLANTING/REMOVAL	\$7,500.00
20-65-27010	UTILITIES	\$6,200.00
20-65-30005	GASOLINE/FUEL	\$2,500.00
20-65-30010	OFFICE SUPPLIES	\$250.00
20-65-30012	OTHER SUPPLIES	\$100.00
20-65-40020	PUBLIC RELATIONS	\$250.00
20-65-40030	DUES & MEMBERSHIPS	\$0.00
20-65-40035	MEETINGS & TRAINING	\$250.00
20-65-40040	SUBSCRIPTIONS/PUBLICATIONS	\$0.00
20-65-45020	VEHICLE/EQUIPMENT MAINT	\$5,000.00
20-65-45080	BUILDING/FACILITY MAINT	\$500.00
20-65-45099	OTHER MAINTENANCE	\$500.00
20-65-55510	CITY EVENTS	\$10,000.00
20-65-55515	NEW CITY HALL PARK	\$0.00
20-65-55520	NEW CITY HALL PARK	\$0.00
20-65-85010	MISC. POLICE SERVICES	\$38,100.00
TOTAL PARKS EXPENDITURES		\$143,179.00

DESCRIPTION
 ONE FULL TIME STAFF - 2.5% INCREASE
 PART-TIME CUSTODIAN/SEASONAL PARKS 6 MONTHS
 FULL TIME STAFF - REDUCE
 FULL TIME STAFF
 FULL AND PART TIME STAFF
 FULL TIME STAFF
 NOT OFFERED
 FULL TIME STAFF - 14% INCREASE
 FULL TIME STAFF
 FULL TIME STAFF - 5% INCREASE
 SWT CONTRACT - FROM PARK GRANT
 TRASH SERVICE SPECIAL EVENTS
 TREE CITY PROGRAM
 MOVE FROM PW BUDGET
 MOWERS, EQUIPMENT, VEHICLE
 MISC OFFICE SUPPLIES
 MISC SUPPLIES AS NEEDED
 COMMUNITY OUTREACH
 SEE MEETINGS/TRAINING
 MISC TRAINING/CERTIFICATIONS
 NONE
 MOWERS/PARK EQUIPMENT REPAIRS
 PARK FACILITIES
 SIGNAGE/PARKING LOT/MISC
 SCHEDULED CITY EVENTS 4@2,500
 PARK GRANT REIMBURSEMENT
 CITY SHARE FROM PARK GRANT
 POLICE SERVICES - TRANSFER TO GF + 5%

2022 PROPOSED BUDGET EXPENDITURES -BEL-RIDGE NORTH TIF FUND

SOURCE OF FUNDS - BEL-RIDGE NORTH TIF PROGRAM FUND

<u>ACCOU</u>	<u>REVENUE</u>	<u>2022 PROPOSED BUDGET</u>	<u>DESCRIPTION</u>
<u>NT</u>	TIF PROGRAM REVNUe	\$125,000.00	DEDICATED TIF PROPERTY/SALES TAX ESTIMATED THRU APRIL
	TOTAL TIF PROPERTY/SALES TAX REVENUE	\$125,000.00	

USE OF FUNDS - TIF EXPENDITURES

<u>ACCOU</u>	<u>PROGRAM EXPENDITURE</u>	<u>2021 PROPOSED BUDGET</u>	<u>DESCRIPTION</u>
<u>NT</u>	LEGAL COUNSEL	40,000.00	FROM ADMIN- 20K + 20K SPECIAL COUNSEL
	AUDIT/ACCOUNTING SERVICES	20,000.00	FROM ADMIN 14K + 6K EXTRA SERVICE
	PROFESSIONAL SERVICES	10,800.00	FROM B&C 6K + EXTRA SERVICE
	TIF EXPENDITURE/DISBURSEMENT	\$1,030,000.00	ESTIMATED TIF DISBURSEMENT
	TOTAL TIF EXPENDITURES	\$1,100,800.00	

2022 PROJECTED BUDGET EXPENDITURES - STORM WATER (50-95)

SOURCE OF FUNDS - STORM WATER FUND REVENUE (50-01)

ACCOUNT	REVENUE	2022 PROJECTED BUDGET
50-01-20030	STORM WATER SALES TAX	\$79,000.00
TOTAL STORM WATER REVENUE		\$79,000.00

DESCRIPTI
DEDICATED SALES TAX +\$3,500

USE OF FUNDS - STORM WATER EXPENDITURES

ACCOUNT	PROGRA	2022 PROJECTED BUDGET
50-95-10010	SALARIES FULL TIME	\$29,848.00
50-95-10011	SALARIES PART TIME	\$2,400.00
50-95-10015	OVERTIME	\$4,000.00
50-95-10024	PENSION BENEFIT	\$850.00
50-95-10025	PAYROLL TAXES EMPLOYER	\$3,035.00
50-95-10030	GROUP LIFE	\$69.00
50-95-10031	DISABILITY	\$0.00
50-95-10032	MEDICAL/HEALTH INSURANCE	\$8,920.00
50-95-10033	VISION	\$0.00
50-95-10036	DENTAL	\$630.00
50-95-20012	TEMPORARY PERSONNEL	\$0.00
50-95-20020	PROFESSIONAL SERVICES	\$0.00
50-95-20050	SERVICE CONTRACTS	\$0.00
50-95-30010	OFFICE SUPPLIES	\$100.00
50-95-40035	MEETINGS & TRAINING	\$250.00
50-95-42080	ENVIRONMENTAL COMPLIANCE	\$5,000.00
50-95-45090	STORM WATER MAINTENANCE	\$1,000.00
TOTAL STORM WATER EXPENDITURES		\$56,102.00

DESCRIPTI
ONE FULL TIME STAFF - 2.5% INCREASE
SEASONAL
FULL TIME STAFF - REDUCE
FULL TIME STAFF
FULL AND PART TIME STAFF
FULL TIME STAFF
NOT OFFERED
FULL TIME STAFF - 14% INCREASE
FULL TIME STAFF
FULL TIME STAFF - 5% INCREASE
NONE ANTICIPATED
NONE ANTICIPATED
NONE ANTICIPATED
MISC EXPENSE
EPA TRAINING
EPA COMPLIANCE
LOCAL PROJECTS

2022 PROJECTED BUDGET EXPENDITURES - PUBLIC SAFETY FUND

SOURCE OF FUNDS - PUBLIC SAFETY FUND

<u>ACCOUNT NUMBER</u>	<u>REVENUE</u>	<u>2022 PROJECTED BUDGET</u>	<u>DESCRIPTION</u>
	Prop P Sales tax	\$150,000.00	
TOTAL POLICE TRAINING REVENUE		\$0.00	

USE OF FUNDS - POLICE TRAINING EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>PROGRAM EXPENDITURE</u>	<u>2022 PROJECTED BUDGET</u>	<u>DESCRIPTION</u>
	POLICE EXPENSES	-\$150,000.00	transfer to General Fund
TOTAL POLICE TRAINING EXPENDITURES		\$0.00	