



City Council

Mayor: Chris Emerick
Mayor Pro-Tem: Sandy Szeliga
Council: Dan Elliott
Sean Duffy
Matt Hildebrand
City Clerk: Kathy Fiebig
City Manager: Sarah Dvoracek

City of Evart
5814 100th Avenue
Evart, MI 49631
(231) 734-2181

Sarah Dvoracek
c: (231) 580-6516

www.evart.org

CITY OF EVART REGULAR VIRTUAL COUNCIL MEETING AGENDA Monday, May 3, 2021 @ 8:00PM

Before each regular virtual council meeting there will be a standing pre-council work session from 7:30PM to 8:00PM. Steps for accessing Zoom follow the Agenda.

1. Call to Order: 8:00PM

2. Roll Call

3. Citizens' Comments – limited to 3-4 minutes per individual

4. Approval of Agenda

5. Consent Agenda

The purpose of the Consent Agenda is to expedite business by grouping non-controversial items together to be dealt with by one Board motion (roll-call vote) without discussion. Any person, whether Board Member, staff or public may ask that item be removed from the Consent Agenda to be placed elsewhere on the regular agenda for discussion. All such requests will be granted.

B. Regular Virtual Council Minutes – April 19, 2021

C. Special Council Meeting Minutes – April 28, 2021

D. Vendor's List \$41,418.06

6. Unfinished Business

E. Schedule another Public Hearing for Rental Inspection Program (*postpone*)

F. Riverside Park Improvements (*postpone*)

7. New Business

Items for Action:

G. Housing Commission Request

H. Baker Tilly Municipal Advisors Utility Rate Study Presentation (*Andy Campbell, CPA, Director*)

8. Department/Informational Reports (*No Action Needed*)

I. Accounts Payable Report (4/19/2021 – 5/3/2021)

J. Payroll Reports (4/19/2021 – 5/3/2021)

K. Revenue & Expense Report – April 2021

L. Library Minutes – March 2021

9. City Attorney Report/Comment

10. City Clerk Report/Comment

11. City Manager Report/Comment

M. Water & Sewer Capital Improvement Plan – FYI

12. Finance Director Report/Comment

13. Department of Public Works Report/Comment

14. Police Department Report/Comment

15. Downtown Development Authority Report/Comment

16. Citizens' Comments – *limited to 3-4 minutes per individual*

17. Adjournment

Documents to be signed after council meeting:

Zoom Virtual Meeting: How to Join In

Join Using a Link

1. Open your web browser
2. Type in the url:

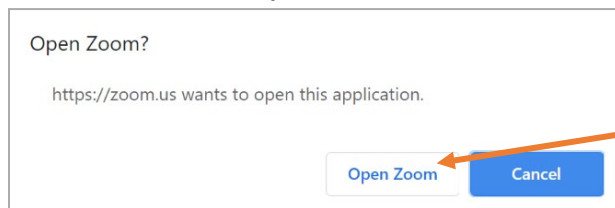
To be announced the day of the council meeting

This will open the meeting prompt loading page for the meeting

Entering the Meeting

Once you have accessed the meeting using your web browser

1. You will be asked to **Open Zoom**

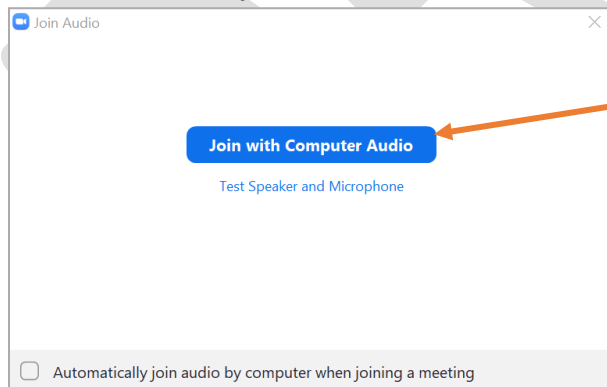


The language of this pop up notification may be different depending on your browser

2. Click **Open Zoom**



3. Click **Join with Computer Audio**



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Join via Phone

1. On your phone, dial the teleconferencing number provided in your invite Dial **1-888-788-0099**
2. Enter the **Meeting ID** number when prompted using your key/dial pad **Meeting Id: to be announced**

You will be prompted to enter your unique participant ID. This only applies if you have joined on the computer or mobile device or are a panelist in a webinar. **Press #** to skip.

You are now in the meeting. If you join prior to the start time you will put on hold. Five minutes prior to the start of the meeting, the moderator will grant you access.

To Participate in Public Commentary

Viewing via URL link

- For those watching our virtual meeting on their device, if you wish to ask a question or make a statement, please type your question in the Chat provided. It will then be read to the council.
- If you wish to speak a statement or question via your device's microphone or audio, please indicate so in the chat window. The moderator will unmute your audio when it is your turn to speak.
- Video questions, at this time, are not available.

Teleconferencing

- If you wish to speak during public comment please press *9 on your telephone keypad, which will alert the moderator of your desire to speak.
- Please ensure you are in a quiet location and mute any video streams so all will be able to hear your comments.
- When it is your turn to speak, the moderator will identify you by the last four digits of your phone number.

**CITY OF EVART
REGULAR VIRTUAL COUNCIL MEETING
Monday, April 19, 2021 @ 8:00PM**

The meeting was called to order by Mayor Pro Tem Sandra Szeliga.

Present (via roll call): Sean Duffy, City of Evart, Osceola County MI attending remotely
Dan Elliott, City of Evart, Osceola County MI attending remotely
Matt Hildebrand, City of Evart, Osceola County MI attending remotely
Sandra Szeliga, City of Evart, Osceola County MI attending remotely

Absent: Mayor Chris Emerick

Present: City Manager Sarah Dvoracek, Finance Director/Treasurer Pepper Lockhart (Meeting Host), City Attorney James White, City Clerk Kathy Fiebig

Guests (per Zoom ID): Dale's iPhone, Mark Watkins (Osceola County Emergency Management Director), Patrick, Laurie Chase, iPhone, Hugh, Evart Farmers Market, Jillybean's Galaxy, Janet's iPad, Shannon, Cathie Crew, Miguel Troche, Karen Higgins, John

Citizens' Comments: *"Jillybean's Galaxy" is wheelchair bound and remarked on the poor condition of the sidewalks along US 10. They are unsafe and dangerous. This restricts her access to shopping and on the south side of 10, forces her into the street in areas where sidewalks do not exist.*

Approval of Agenda

Ms. Dvoracek requested that the following items be added to the agenda: the Interim Public Works Administrator position, Community Economic Development Association of Michigan (CEDAM) grant and Resolution 2021-11 Community Pollution Prevention Grant. Ms. Szeliga requested to add removing Donald Maddern from the Housing Commission. Motion by Mr. Duffy to approve the agenda with these changes. Support by Mr. Elliott. Motion passed with a roll call vote; all were in favor.

Approval of Consent Agenda

B. Regular Virtual Council Minutes – April 5, 2021

C. Vendor's List \$257,185.79

Motion by Mr. Hildebrand to approve the Consent Agenda as presented. Support by Mr. Duffy. Motion passed with a roll call vote; all were in favor.

Unfinished Business

D. Schedule another Public Hearing for Rental Inspection Program

Ms. Dvoracek is currently contacting tenants and landlords to set up focus groups. The matter was postponed.

E. Riverside Park Improvements (*postpone*)

New Business

Items for Action

F. Resolution 2021-07 Appointing Sarah Dvoracek as the Planning and Zoning Administrator

Ms. Szeliga asked if these appointments (Items F, G and H) will be permanent or if they are temporary until a new Public Works Director is hired. Ms. Dvoracek stated that typically, a City

Manager serves as Planning and Zoning Administrator and Airport Manager. She intends to remain in those roles. The Street Administrator position will revert to the new DPW Director. Motion by Mr. Hildebrand to approve Resolution 2021-07. Support by Mr. Elliott. Motion passed on a roll call vote; all were in favor.

G. Resolution 2021-08 Appointing Sarah Dvoracek as the Airport Manager

Motion by Mr. Elliott to approve Resolution 2021-08. Support by Mr. Hildebrand. Motion passed with a roll call vote; all were in favor.

H. Resolution 2021-09 Appointing Sarah Dvoracek as the Street Administrator

Motion by Mr. Hildebrand to approve Resolution 2021-09. Support by Mr. Duffy. Motion passed with a roll call vote; all were in favor.

I. Resolution 2021-10 to Extend waiving Penalty/Late Fees for Utility Billing

Ms. Lockhart advised council that due to the pandemic, the City has been waiving these fees. She believes that it is in the best interest of our residents to continue to waive them due to the continued economic uncertainty. Ms. Dvoracek noted that there are almost as many homeowners on the delinquent list as renters, which is very unusual. Motion by Mr. Duffy to approve Resolution 2021-10. Support by Mr. Hildebrand. Motion passed with a roll call vote; all were in favor.

J. Request to amend the Director of Public Works job description

MS. Dvoracek explained that she eliminated duties that overlap with the Lead Water/Wastewater Operator and increased the education and experience requirements. She noted that she raised the cap on the salary in hopes of attracting a very well qualified individual. Motion by Mr. Hildebrand to approve the revised job description. Support by Mr. Elliott. Motion passed with a roll call vote; all were in favor.

J1. Resolution 2021-11 Community Pollution Prevention Grant

Patrick Muczynski, Lead Water/Wastewater Operator, explained that this grant would allow the City to buy solar mixers for the primary wastewater ponds. The ponds are currently only equipped with aerators, and the solar mixers would greatly increase the efficiency of the system especially during the winter months. Ms. Dvoracek noted that these grants are very competitive and suggested that the City apply with a larger match than required to increase the chances of approval. The City would contribute \$15,000 and the grant would be for \$25,000 for a total of \$40,000. Motion by Mr. Duffy to approve Resolution 2021-11. Support by Mr. Hildebrand. Motion passed with a roll call vote; all were in favor.

J2. Appointing Kathy Fiebig as Interim Public Works Administrator

Ms. Dvoracek requested permission to appoint City Clerk Fiebig as Interim Public Works Administrator to assist the public works department until a Public Works Director has been hired. This is a temporary position without benefits. The City's HR attorney with Dickinson Wright has confirmed that there is no conflict with Fiebig's elected duties as clerk. Motion by Mr. Duffy to approve the appointment. Support by Mr. Hildebrand. Motion passed with a roll call vote; all were in favor.

J3. Authorize Sarah Dvoracek to apply for CEDAM Fellowship grant

Ms. Dvoracek proposed that the City partner with the Downtown Development Authority (DDA) to apply for this grant which will provide a fellowship intern. The total cost is \$6000 which would be split with the DDA. Motion by Mr. Elliott to authorize grant application. Support by Mr. Hildebrand. Motion passed with a roll call vote; all were in favor.

J4. Remove Donald Maddern from the Housing Commission

Mayor Pro Tem Sandra Szeliga reported that in January, the Housing Commission had requested that Donald Maddern be removed from the Commission. At that time, the Commission had hired an attorney to investigate complaints against the Housing Commission and Mr. White recommended that no action be taken until that investigation was complete. That investigation is now complete, and the four other members of the Commission are again requesting that Mr. Maddern be removed. Mr. White advised council that the Mayor appoints

and removes commission members with the approval of council, so he does not find it appropriate to act during the Mayor's absence. He suggested tabling the matter until Mayor is present. No action taken.

Department/Informational Reports (No Action Needed)

K. Accounts Payable Report (4/6/2021 -4/19/2021)

L. Payroll Reports (4/6/2021 -4/19/2021)

M. Summary of all Funds – March 2021

City Attorney Report/Comment: none

City Clerk Report/Comment

N. Boards and Commissions spreadsheet

Ms. Fiebig noted that this is a living document that will be updated frequently and drew Councils' attention to the fact that the advisory boards have been added at the end of the spreadsheet.

City Manager Report/Comment

O. Perchlorate – FYI

P. Great assets Require Great Rates – Rate Study Article -FYI

Q. Memo from Nestle Water – FYI

R. Certified Local Government Certification – FYI

Ms. Dvoracek reminded council of the budget workshop on April 28 at 7:30pm.

Finance Director Report/Comment

S. Finance Directors' Monthly Report -March 2021

Ms. Lockhart is working with Dickinson Wright on the handbook policy and is working with Consumers Energy to increase energy efficiency in city buildings. They have already identified \$2,000 in savings.

Department of Public Works Report/Comment

T. Department of Public Works Monthly Report – March 2021

Police Department of Public Works – March 2021

U. Police Department Monthly Report – March 2021

Downtown Development Authority Report/Comment: none

Citizens' Comments: none

Motion by Mayor Pro Tem Szeliga to adjourn. Support by Mr. Elliott. Motion passed with a roll call vote; all were in favor. The meeting was adjourned at 9:02pm.

Kathy Fiebig
City Clerk

**CITY OF EVART
VIRTUAL SPECIAL COUNCIL MEETING
Wednesday April 28, 2021 @ 7:30PM**

The meeting was called to order by Mayor Chris Emerick at 7:33pm.

Present (via roll call): Sean Duffy, City of Evart, Osceola County MI, attending remotely
Dan Elliott, City of Evart, Osceola County MI, attending remotely
Mayor Emerick, City of Evart, Osceola County MI, attending remotely
Matt Hildebrand, City of Evart, Osceola County MI, attending remotely
Sandra Szeliga, City of Evart, Osceola County MI, attending remotely

Present (City Staff): City Manager Sarah Dvoracek, Finance Director/Treasurer Pepper Lockhart (Meeting Host), Lead Water/Wastewater Operator Patrick Muczynski, City Clerk Kathy Fiebig

Guests (per Zoom ID): Laurie Chase, Ralph Carlson, Sara's iPhone, Karen Higgins

Citizens' Comments: none

Approval of Agenda

Ms. Dvoracek requested that Item D: Proposed Budget be moved to the end of New Business. Motion by Mayor Emerick to approve the agenda with this change. Support by Mr. Duffy. Motion passed with a roll call vote; all were in favor.

New Business

B. Proposals for 11th Street Lift Station to rebuild pumps

Ms. Dvoracek reminded council that these pumps are a critical component in the sewage system. Installed in 2006, they have never been rebuilt and failure would be catastrophic. Mr. Muczynski reviewed the three bids received and gave a brief description of the work involved. He recommended accepting the bid from Dubois-Cooper, the only bidder that included both pumps. Their technicians will rebuild the first pump on site and train Mr. Muczynski to rebuild the second. Motion by Mr. Hildebrand to accept the bid from Dubois-Cooper. Support by Mr. Duffy. Motion passed with a roll call vote; all were in favor.

C. Resolution 2021-12 to approve Point Broadband's request to install device on City Right of Way near South Cherry Street

Ms. Dvoracek feels a survey should be made of the proposed site to ensure that it is City owned property. This area is not attached to a parcel so has no legal description. Mr. Elliott expressed concern that that easement is "in perpetuity" and would prefer a clause ending it if Point Broadband ceases operation. He questioned the clause giving "aerial rights", as well. Motion by Mr. Duffy to approve Resolution 2021-12 with the stipulation that Point Broadband must provide a survey of the site at their expense. Support by Ms. Szeliga. Motion passed with a roll call vote: Mr. Hildebrand, Ms. Szeliga, Mr. Duffy and Mayor Emerick were in favor; Mr. Elliott was opposed.

E. Cemetery Storage Building Repair Quote

Ms. Dvoracek reminded council that this is an insurance claim and the City will only pay the \$1,000 deductible. She was unable to obtain three bids as required by the Purchasing Policy and remarked that the Policy does not address insurance claims. Due to the difficulty in obtaining bids, she requested that council waive the three bid requirement. Motion by Mr.

Hildebrand to accept the quote. Support by Mr. Duffy. Motion passed with a roll call vote; all were in favor.

D. Proposed 2021-2022 Budget (Work Session)

Ms. Dvoracek reminded council that per City Charter, a budget must be approved by the second regular council meeting in May. She stated that this draft is very preliminary as she and Ms. Lockhart are still working with Baker-Tilley on the water and sewer rate study. There are many variables to be considered this year due to the slowdown due to COVID-19 during 2020, the closing of Vitro and the sale of Nestle Ice Mountain. The expansion of the grow facility at Lume may increase water usage there. Baker-Tilley will present at the next regular meeting on May 3 and will answer questions then. Ms. Dvoracek and Ms. Lockhart led a discussion on each fund. A second budget workshop was set for Thursday, May 6, at 7:30pm.

Motion by Mr. Hildebrand to adjourn. Support by Mayor Emerick. Motion carried with a roll call vote; all were in favor.

The meeting adjourned at 10:10pm.

Kathy Fiebig
City Clerk

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank 751 VENDOR					
05/03/2021	751	38457	1133	80TH AVE. REFINISHING	2,130.00
05/03/2021	751	38458	AWWA	AMERICAN WATER WORKS ASSOCIATION	361.00
05/03/2021	751	38459	1141	BS&A SOFTWARE, INC	1,268.00
05/03/2021	751	38460	350	CHARGE POINT	314.00
05/03/2021	751	38461	1048	CHROUCH COMMUNICATIONS	400.00
05/03/2021	751	38462	999	CITY OF EVART AIRPORT RENT	600.00
05/03/2021	751	38463	0024	CONSUMERS ENERGY	7,391.37
05/03/2021	751	38464	1134	ED HROSTOWSKI	100.00
05/03/2021	751	38465	0761	ELHORN ENGINEERING CO	8,078.80
05/03/2021	751	38466	0488	FERGUSON SUPPLY COMPANY	16.07
05/03/2021	751	38467	2025	JOHNSON SEPTIC SERVICES	200.00
05/03/2021	751	38468	0751	MARTIN'S FLAG COMPANY	969.00
05/03/2021	751	38469	425	MICHIGAN STATE POLICE	800.00
05/03/2021	751	38470	0585	MWEA	77.00
05/03/2021	751	38471	0597	PVS TECHNOLOGIES, INC	8,512.81
05/03/2021	751	38472	2050	REED COUNTRY REPAIR, LLC	250.00
05/03/2021	751	38473	2035	SINGLESOURCE	242.34
05/03/2021	751	38474	0903	STANDARD INSURANCE CO.	477.89
05/03/2021	751	38475	1784	VERIZON WIRELESS	460.17
05/03/2021	751	38476	1803	XEROX CORPORATION	278.33
05/03/2021	751	570 (A)	1858	AFFORDABLE PRINTS	32.00
05/03/2021	751	571 (A)	328	CHARTER/SPECTRUM	756.85
05/03/2021	751	572 (A)	1978	DVORACEK, SARAH	40.00
05/03/2021	751	573 (A)	994	FLACHS, MICHAEL	40.00
05/03/2021	751	574 (A)	1419	JOHN BEAM JR.	40.00
05/03/2021	751	575 (A)	1330	MARTIN, DALE	40.00
05/03/2021	751	576 (A)	907	MR. ELECTRIC OF CNTRL MICH & SAGINA	2,958.71
05/03/2021	751	577 (A)	1501	MUCZYNSKI, PATRICK	40.00
05/03/2021	751	578 (A)	314	PATRICK MCCLURE	49.99
05/03/2021	751	579 (A)	1069	PEPPER LOCKHART	40.00
05/03/2021	751	580 (A)	1730	SCOTLAND OIL COMPANY, INC.	650.19
05/03/2021	751	581 (A)	0740	USA BLUE BOOK	826.87
05/03/2021	751	582 (A)	0221	WHITE LAW OFFICE	2,916.67
05/03/2021	751	583 (A)	1970	WILSON, MARK	20.00
05/03/2021	751	584 (A)	469	ZINGER, ADAM	40.00

751 TOTALS:

Total of 35 Checks:	41,418.06
Less 0 Void Checks:	0.00
Total of 35 Disbursements:	41,418.06



City of Evart
County of Osceola, State of Michigan
Sewage Disposal Fund – Rate Study

May 3, 2021





May 3, 2021

City of Ewart
5814 100th Avenue
Ewart, MI 49631

Baker Tilly Municipal Advisors, LLC
2852 Eyde Pkwy, Suite 150
East Lansing, MI 48823
(517) 321-0110
bakertilly.com

Subject: City of Ewart (Michigan) Sewage Disposal Fund – Rate Study

Dear City of Ewart:

It is our pleasure to provide you this analysis of your sewage disposal fund and the review of the rate structure. A rate study is not a historical document, it is a working document, which should be used as a reference for budget and finance decision-making. To this end, Baker Tilly is available to discuss the study at any point in the future.

Rates and charges must reflect the customer base being served. As such, the rate study found in these pages is unique to your community. The ultimate goal of every rate study is to develop a rate structure and revenue support system that meets the needs of operations, maintenance, and capital improvement and at the same time is as economical and equitable to the customers as possible, this is referred to as a “cost of service” analysis. You will find the observations and recommendations meet your needs and reflect your customer base.

By acceptance of this study the City Council understands and accepts the responsibility and liability for potential challenges to the rate structure and management of the funds. Rate studies, while often based on various methods, industry guidelines, do not follow a clear standard as does, for example, a CPA in producing an audit according to Generally Accepted Accounting Principles. Furthermore, state law and case law do not provide any reasonable or comprehensive guidance regarding methodology, rate structure or management of fund balances. Baker Tilly is reliant upon City officials, and other sources, who have access to relevant data to provide accurate information. The City accepts that fund management and rate adjustment recommendations are inherently subject to estimations and projections and, as such, no assurance is provided regarding the actual performance of the funds over time. The City is advised to seek legal counsel regarding the implementation of any recommendations and their liability implications.

As always, it was a pleasure serving you and do not hesitate to call if you wish to further discuss our findings.

Sincerely,

BAKER TILLY MUNICIPAL ADVISORS, LLC

Andy Campbell, CPA, Director

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Executive Summary

1.1 Community Background

The City of Evert is located along highway US-10 in southern Osceola County, Michigan. It is 2.4 square miles and has a population of approximately 1,800. The City owns and operates a public sewage disposal system that currently provides disposal for residential, commercial, and industrial customers. The City of Evert Wastewater Treatment Plant was constructed in 1990 and consists of two aerated lagoon cells, a storage lagoon, and four rapid infiltration basins. Wastewater effluent is controlled by an irrigation pump station where it is pumped to the rapid infiltration basins and ultimately percolates into the ground. The facility is rated for a maximum daily flow of 1.14 million gallons per the original basis of design.

Source: OHM

1.2 Objectives

To identify the revenue support and fund management needed to fulfill the City's operations & maintenance, and capital improvements to the system while maintaining adequate cash reserves to be able to respond to unforeseen circumstances.

1.3 Potential Rates

Based on our analysis and direction from City officials, Baker Tilly is recommending annual inflationary increases of 2.0% to its commodity charge starting July 2021.

TABLE 1-1: PROPOSED RATES SUMMARY

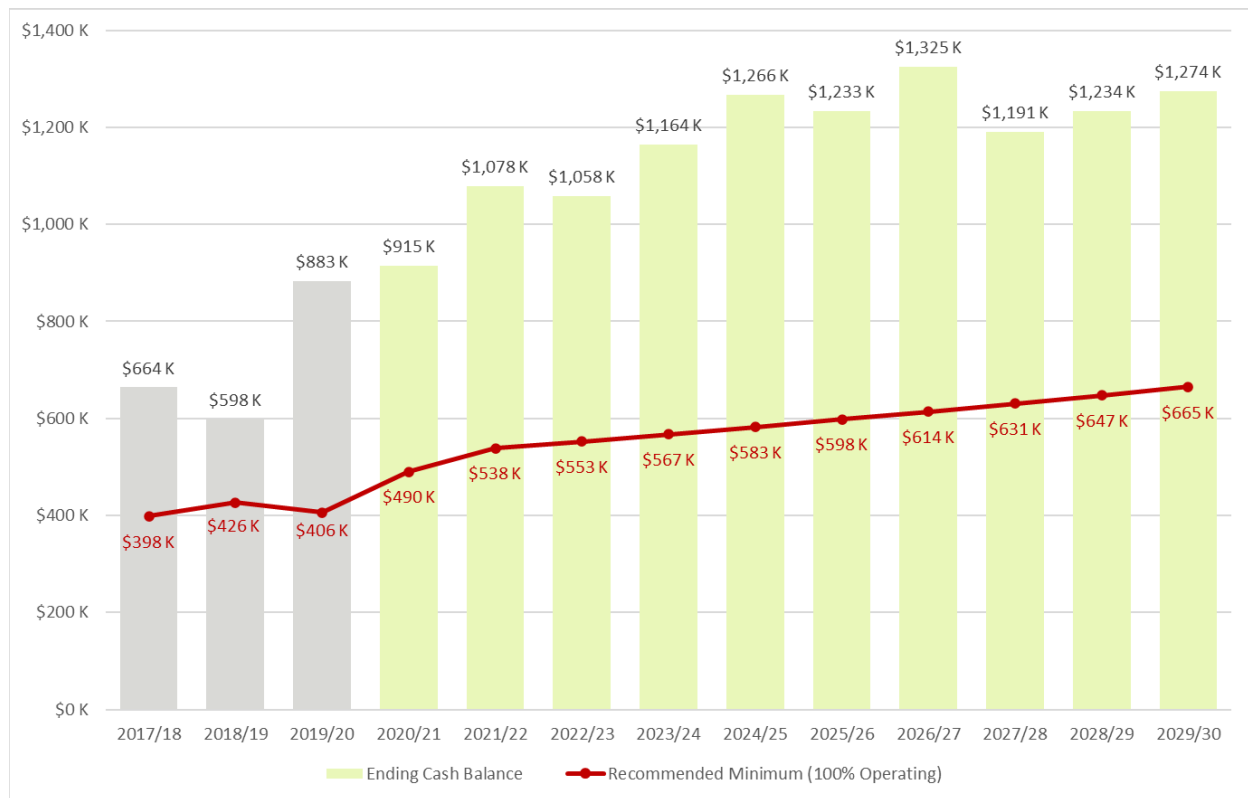
Category	Current Rates	Proposed Rates
	2020/21	2021/22
Ready-To-Serve Charge Rate (Monthly) *	\$ 14.00	\$ 14.00
Multi-Family Unit Charge (Monthly)	\$ 14.00	\$ 14.00
Commodity Charge (per 1,000 gallons)	\$ 9.74	\$ 9.93

** 5/8", 3/4", and 1" meter size ready-to-serve charge rate*

1.4 Cash Position Summary

The cash & investments balance for the City is currently around 20 months of cash operating expenses (net of depreciation). This is a very healthy cash balance as our standard minimum balance for the City's sewage disposal fund is twelve months. This minimum is only a floor that the City should plan to stay above. We are not recommending that the City spend down the cash to this floor immediately. Over the forecast period the cash balance remains relatively consistent even though the City is estimating to pay for almost \$2.5 million worth of capital improvements with cash. The forecast estimates the ending cash balance to be above twelve-month's worth of cash operating expenses.

TABLE 1-2: SCHEDULE OF ACTUAL AND ESTIMATED ENDING CASH BALANCE



Information and Assumptions

A significant effort has been made by the City and OHM to inventory assets, evaluate the infrastructure, and determine asset criticality. The result is the identification of asset investment cost by project and by year. The rate study covers a 20-year forecast period to take this asset evaluation into account. The rate study is a four step process: 1) historical comparison with audits and budgets, 2) test year, or normalized budget year, along with inflation assumptions for purposes of forecasting, 3) proof of rate to revenue for reliance on customer data, and 4) cash flow forecast including revenue, operating expense, capital spending, debt, and fund balance (i.e., actual cash and investment balance). The analysis is a “cash basis” approach as described in the AWWA Manual of Rate Making Practices.

Key information

- Audited comprehensive annual financial statements for FYE 2018, FYE 2019, FYE 2020;
- Actual Revenue and Expenditure Report for FYE 2018, FYE 2019, FYE 2020;
- Budgeted Revenue and Expenditure Report for FYE 2021;
- Sewage disposal fund cash balance as of June 30, 2020 provided by the City;
- Historical 5-year billed usage for top users provided by the City;
- 20-year CIP provided by the City and OHM.

Key Assumptions

- Rates should not only cover the system costs, but also support future system maintenance, capital improvements, and debt service payments;
- The City will follow AWWA guidelines;
- The City is not anticipating significant population growth;
- Ventra will not see a significant drop in usage from their 5-year average;
- The budgeted amount for other revenue in FYE 2021 will be consistent in future years;
- The City will conduct all capital improvement projects forecasted by the City and OHM;
- The current market rate is used for calculating proposed bond debt service;
- No new major customers will be connecting to the system.

Revenues

2.1 Customers and Usage

The City serves roughly 663 metered customers that are charged a monthly ready-to-serve fee based on their meter size. Multi-family units are charged based on the number of units within the complex as opposed to the meter size(s) serving the complex. There are roughly 156 multi-family units within the City. The tables below show the breakout of customers by meter size.

TABLE 2-1: CUSTOMER COUNTS BY METER SIZE

Meter Size	Meter Count
5/8"	630
3/4"	1
1"	13
1 1/4"	0
1 1/2"	2
2"	12
3"	3
4"	1
6"	1
Total Meter Count	663

Over the past five years the City has seen varying levels of usage. One of the main reasons for the varying levels of usage is the City's largest user, Ventra. With Ventra being tied to production, the nature of their business leads to variability in usage. Add in COVID as another factor and that only aids to their variability in usage. In fiscal year 2020/21, the City also lost one of its top 5 users (PGW) and is expecting to see lower total billed usage going forward. The table below illustrates the total billed usage for the system, breaking out some of the City's largest users.

TABLE 2-2: VOLUME OF SEWAGE DISPOSED



The variability in billed usage proposes a significant challenge for the City in forecasting revenues. Revenues are discussed further in section 2.4.

2.2 Rates

The City bills customers based on generally accepted methods. Customers are billed a ready-to-serve charge based on meter size and on a commodity basis for the volume of sewage disposed. The number of customers billed at the current rates ties to the revenue reflected in the audit and budget, such that we can rely on these numbers for forecasting. The table below shows the monthly ready-to-serve charge rate for City customers.

TABLE 2-3: MONTHLY READY-TO-SERVE CHARGE

Ready-To-Serve Charge Rate		
<u>Meter Size</u>	<u>Rate</u>	<u>Meter Ratios</u>
5/8"	\$14.00	1.0
3/4"	\$14.00	1.0
1"	\$14.00	1.0
1 1/4"	\$56.00	4.0
1 1/2"	\$80.64	5.8
2"	\$143.36	10.2
3"	\$322.56	23.0
4"	\$573.44	41.0
6"	\$1,290.24	92.2
8"	\$2,293.76	163.8

2.3 Billing

The City bills customers on a monthly basis. The table below is an estimate of a typical homeowner's monthly bill based on 4,500 gallons of usage.

TABLE 2-4: TYPICAL HOMEOWNER MONTHLY BILL

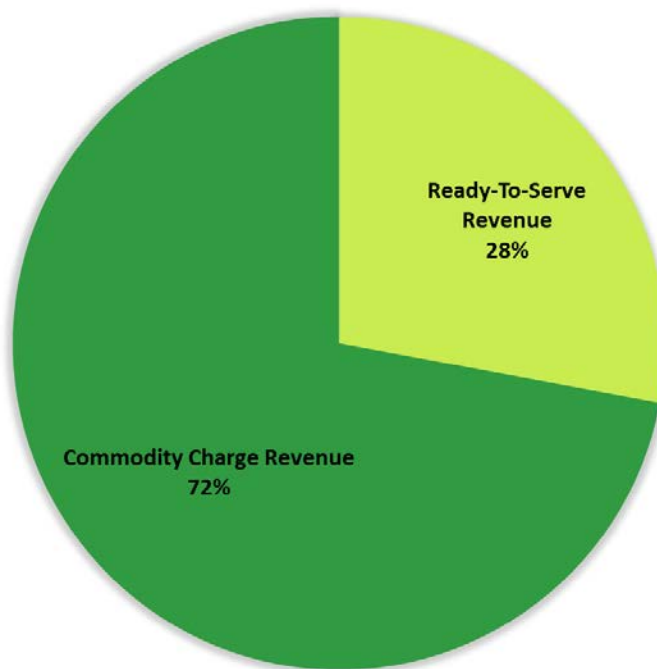
Homeowner Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Metered [1]	\$ 57.83	\$ 58.69	\$ 59.59	\$ 60.49	\$ 61.43	\$ 62.38

[1] Assumes 4,500 gallons usage per month.

2.4 Revenue

The City primarily derives its revenues from its commodity charge. Roughly 72% of the City's user rate revenue is brought in by the City's commodity charge while 28% is brought in by the City's ready-to-serve charges. A commodity charge based on usage is typically seen as the most equitable way to allocate costs to customers, however, there are still fixed costs the system will need to cover regardless if there is a large decrease in usage. The chart below demonstrates how much revenue is derived from each rate.

TABLE 2-5: REVENUE BY RATE CATEGORY



Another caution to having rate revenue heavily dependent on usage is having less predictable revenues, this is typically associated with the need for higher cash reserves. If a large user leaves the system or has a major shutdown (as was seen with COVID) it can provide a major strain on the revenues generated. The City's three largest users account for almost 50% of the system's billed usage as is shown in Table 2-2.

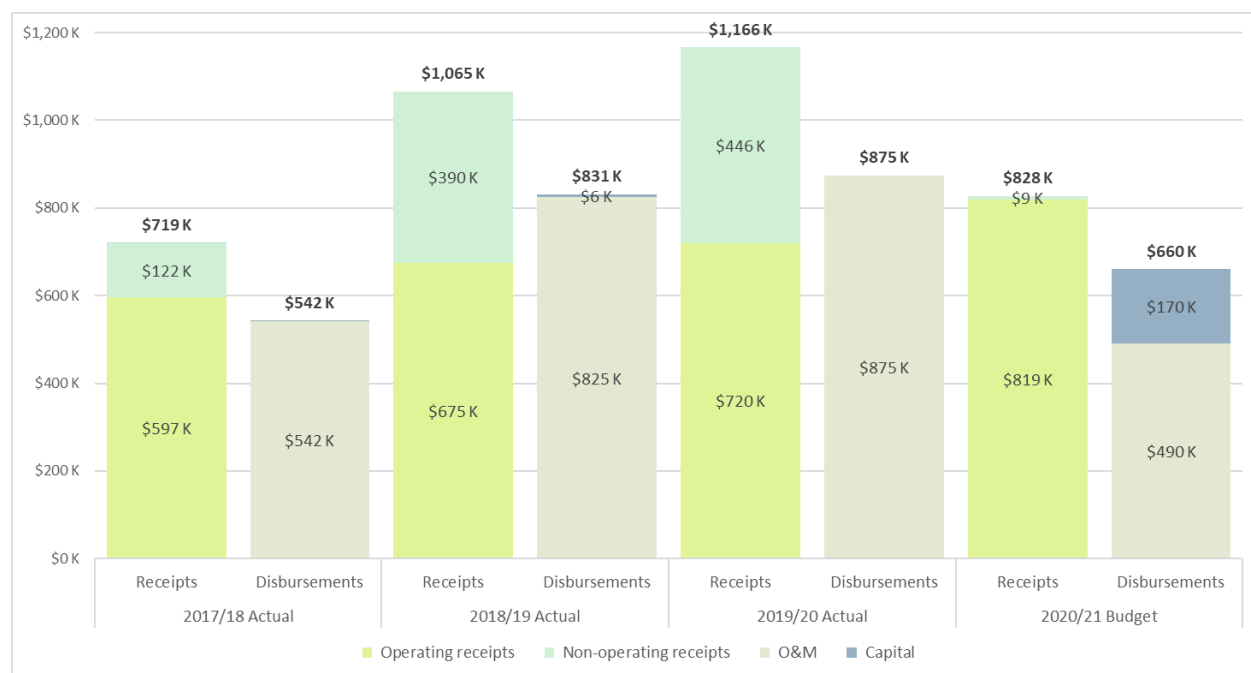
In addition to the revenues brought in by user rates, the City is conservatively assuming approximately \$7,000 per year in other revenue (revenue not derived from user rates). These revenues consist primarily of penalties and interest earned. The forecast assumes that these other revenues will remain consistent in future years.

Operating & Maintenance Expenses

3.1 Historical O&M Expenses

Historical O&M expenses are analyzed in the report to help look for trends and to help identify any outlier expenses. The City had a few one-time increases related to various projects and changes in personnel but overall, the current year budget is consistent with previous years, with most expenses increasing slightly year over year. Non-operating receipts and higher O&M expenses shown in fiscal years 2017/18 - 2019/2020 are related to the SAW grant.

Table 3-1: Receipt and Disbursement History



3.2 Test Year

A test year is a normalized year for operating and maintenance expense and becomes the base year used for forecasting future expenses.

Prior year budget actuals are analyzed for trends, outliers, or one-time expenses. Any items of concern were discussed with City officials to determine what a particular line item expense would be in a normal year. Certain adjustments were made to these particular line items to more accurately reflect a normalized year's expense to be used in the test year before forecasted out into future years.

3.3 Inflation Assumptions

The next step is to increase the test year expenses by an annual inflationary percentage. This is done as it is not reasonable to expect expenses to be the same as they are today over the 20 years forecasted in the report. These annual inflationary increases reflect the increases in costs over time and are used to help estimate what future operating and maintenance expenses will be. The table below summarizes the general inflationary assumptions used in the report.

TABLE 3-2: INFLATION ASSUMPTIONS

Expense Type	Inflation Assumptions
Compensation Related	3.0%
Benefits	3.0%
Operating	2.0%
Purchasing	2.0%
Materials & Utilities	2.0%
Contractual Services	2.0%

Capital Improvement Plan

4.1 Capital Improvement Plan (CIP)

Capital improvements are larger, one-time expenses that are not included in annual operating and maintenance expenses. It is beneficial to look at potential capital improvements well in advance and develop a capital improvement plan as it will help the City develop policy to manage rates over time in order to maintain the system with the most efficient use of funds. The City's capital improvement plan includes project plans for proactively maintaining the entire system with a majority of the costs related to multiple sewer main replacements throughout the City.

The capital improvement plan estimated costs were provided by the City and OHM with built in inflation and contingency assumptions. A list of capital improvement costs by year is shown in table 4-1.

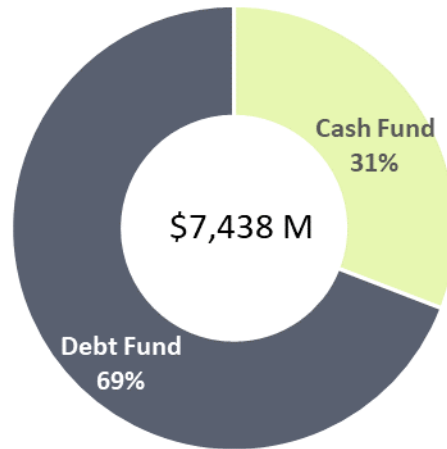
4.2 CIP Funding

The City currently has a healthy cash balance and according to the current assumptions will be able to fund multiple smaller projects with cash on hand. The City has a couple larger projects which primarily include sewer main replacements that will need to be financed as is outlined in the table below.

TABLE 4-1: 20-YEAR CAPITAL IMPROVEMENT PROJECTS FUNDING SUMMARY

Year	Cash Funded Capital Improvements	Debt Funded Capital Improvements	Total
2021/22	\$170,000	-	\$170,000
2022/23	167,761	-	167,761
2023/24	-	\$1,325,000	1,325,000
2025/26	130,700	-	130,700
2027/28	220,900	-	220,900
2028/29	38,434	-	38,434
2029/30	-	3,700,000	3,700,000
2031/32	461,971	-	461,971
2033/34	507,927	-	507,927
2035/36	283,611	-	283,611
2037/38	431,265	-	431,265
Total	\$2,412,568	\$5,025,000	\$7,437,568

TABLE 4-2: 20-YEAR CAPITAL IMPROVEMENT SPENDING SUMMARY



The City has an extensive amount of proposed projects for the sewage disposal fund. We are proposing that a handful of the larger projects listed in the next couple of years be grouped into one bond issue, with another group of larger projects being grouped together for another bond issue closer to 2030. Grouping projects together and utilizing debt only when needed helps make more efficient use of the City's funds as this helps reduce the amount of bond issuance costs that would be incurred if the City were to issue multiple smaller bond issues. Further detail on the methodology for determining the need to issue bonds is explained in section 6.1.

Debt Service

5.1 Debt Limitation

The City is subject to the State of Michigan debt limitation of 10% of State Equalized Value (SEV), however, Act 94 of 1933 allows communities to issue bonds secured by the revenues of the system and because the security is system revenues (as opposed to the City's taxing ability) these bonds do not count towards the debt limit. Since the sewage disposal fund is able to issue bonds under Act 94 of 1933, the 10% of SEV debt limit is not a concern related to the sewage disposal fund utilizing debt to finance projects.

5.2 Current Debt Service

The City does not currently have any existing debt in the sewage disposal fund.

Cash Flow

6.1 Methodology

The revenue needs to support operations, debt, and capital improvements while solving to cash balance. The City has an ideal cash balance they would like to maintain which leaves adjusting rates and capital improvements spending as the other two variables that can be adjusted. City officials determined that a consistent rate track with manageable annual inflationary increases was the best option for their customer base. Meeting these two requirements results in the City needing to issue two bond issues in order to complete the desired capital improvement plan.

6.2 Proposed/Potential Rates

The rate track demonstrates annual inflationary increases of 2.0% per year to the City's commodity charge. The table below demonstrates the proposed rates.

TABLE 6-1: PROPOSED RATES ADJUSTMENTS

Adjustment	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Ready-To-Serve Charge (Monthly) *	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00
Multi-Family Unit Charge (Monthly)	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00	\$ 14.00
Commodity Charge (per 1,000 gallons)	\$9.74	\$9.93	\$10.13	\$10.33	\$10.54	\$10.75


* 5/8", 3/4", and 1" meter size ready-to-serve charge rate

6.3 Rate Impact Summary

The proposed rate track results in approximately a \$0.90 increase to a typical homeowner's monthly bill per year (assuming 4,500 gallons of usage per month).

TABLE 6-2: TYPICAL HOMEOWNER MONTHLY BILL





CITY OF EVART

Appendix A Comparative Detail
of Operating Expenses

CITY OF EVART (MICHIGAN) SEWAGE DISPOSAL FUND

COMPARATIVE DETAIL OF OPERATING EXPENSES

		Fiscal Year Ended				Test Year	Multiplier
		6/30/2018	6/30/2019	6/30/2020	6/30/2021		
		(-----Per Client-----)					
Operating Expenses							
Dept 202 - Professional Services							
590-202-803.000	Independent Auditor Services	-	\$4,676	\$4,125	\$4,400	\$4,400	2.0%
Dept 537 - Administration							
590-537-702.000	Salaries	\$45,049	56,474	23,988	65,000	65,000	3.0%
590-537-706.000	Salary And Wages - Hourly	45,853	63,053	58,052	55,000	80,000	3.0%
590-537-718.000	Retirement	28,526	4,275	29,441	-	-	0.0%
590-537-727.000	Office Supplies	953	1,703	1,185	1,000	2,000	2.0%
590-537-729.000	Permits And Fees	3,650	3,650	3,650	4,000	4,000	2.0%
590-537-740.000	Operating Supplies	268	3,484	2,187	2,000	2,000	2.0%
590-537-741.000	Postage & Shipping	2,871	1,333	2,212	2,000	2,000	2.0%
590-537-801.000	Professional Services	9,155	3,485	4,304	4,000	4,000	2.0%
590-537-807.000	Membership And Dues	955	104	527	100	100	2.0%
590-537-850.000	Communications	1,116	2,508	2,615	2,500	2,500	2.0%
590-537-860.000	Travel Expenses	364	628	248	500	500	2.0%
590-537-900.000	Publishing/Printing	553	263	646	500	500	2.0%
590-537-912.000	Liability Insurance	-	4,133	-	-	-	0.0%
590-537-930.000	Repairs And Maintenance	1,160	1,353	1,316	2,000	2,000	2.0%
590-537-932.000	Computers/Equipment/It	4,081	3,611	9,163	6,600	6,600	2.0%
590-537-943.000	Equipment Rental	-	651	144	200	200	2.0%
590-537-950.000	SAW Grant Expenses	114,897	365,573	430,819	-	-	0.0%
590-537-955.000	Miscellaneous Expense	639	1,103	659	2,000	2,000	2.0%
590-537-957.000	Education And Training	913	959	400	2,000	2,000	2.0%
Total Administration Expenses		261,003	518,342	571,556	149,400	175,400	
Dept 538 - Plant Operation							
590-538-706.000	Salary And Wages - Hourly	18,540	18,578	21,122	25,000	25,000	3.0%
590-538-706.100	Overtime Wages	305	-	-	-	-	0.0%
590-538-730.000	Outsourced Testing	5,543	8,252	7,175	6,000	7,000	2.0%
590-538-731.000	Ferric Chloride	6,882	20,756	8,518	10,000	10,000	2.0%
590-538-740.000	Operating Supplies	8,213	2,217	5,613	5,000	5,000	2.0%
590-538-801.000	Professional Services	19,065	31,185	25,771	24,450	24,450	2.0%
590-538-850.000	Communications	1,947	1,496	1,517	1,500	1,500	2.0%
590-538-912.000	Liability Insurance	17,130	12,398	16,498	16,550	16,550	2.0%
590-538-921.000	Utilities	46,881	44,572	48,265	45,000	47,000	2.0%
590-538-930.000	Repairs And Maintenance	3,259	3,059	3,430	5,000	5,000	2.0%
590-538-943.000	Equipment Rental	2,538	7,158	5,386	5,000	5,000	2.0%
590-538-969.000	Depreciation	-	-	-	- [1]	-	0.0%
590-538-970.100	Capital Outlay-Capitalized	-	-	-	- [2]	-	0.0%
590-538-970.101	Strom Sewer/Sanitary Improvements	-	-	-	-	-	0.0%
Total Plant Operation Expenses		130,302	149,670	143,295	143,500	146,500	
Dept 539 - Collection							
590-539-702.000	Salaries	19,262	24,016	36,239	40,000	40,000	3.0%
590-539-706.000	Salary And Wages - Hourly	21,710	28,293	34,392	38,000	38,000	3.0%
590-539-706.100	Overtime Wages	156	-	-	-	-	0.0%
590-539-707.000	Sal/Wages, Pt	6,121	3,813	1,992	4,500	4,500	3.0%
590-539-740.000	Operating Supplies	900	2,265	585	3,200	3,200	2.0%
590-539-930.000	Repairs And Maintenance	2,608	1,632	97	1,800	1,800	2.0%
590-539-943.000	Equipment Rental	20,000	18,901	17,759	15,000	15,000	2.0%
Total Collection Expenses		70,757	78,921	91,064	102,500	102,500	
Dept 850 - Fringe Benefits							
590-850-713.000	Vac-Sick-Pers Days	5,562	-	-	-	-	0.0%
590-850-714.000	Medicare	2,306	2,754	2,436	3,500	3,500	3.0%
590-850-715.000	Social Security	9,857	11,725	10,416	11,000	11,000	3.0%
590-850-716.000	Health Insurance	29,794	36,425	35,909	48,000	48,000	3.0%
590-850-718.000	Retirement	15,970	14,513	7,516	16,000	21,000	3.0%
590-850-719.000	Other Fringe Benefits	7,869	1,089	1,031	2,000	2,000	3.0%
590-850-723.000	Unemployment Comp.	2,622	1,972	1,156	2,500	2,500	3.0%
590-850-724.000	Workmen's Compensation	5,103	4,781	6,347	7,500	7,500	3.0%
Total Fringe Benefits Expenses		79,082	73,259	64,811	90,500	95,500	


CITY OF EVART (MICHIGAN) SEWAGE DISPOSAL FUND

(Continued)

COMPARATIVE DETAIL OF OPERATING EXPENSES

		Fiscal Year Ended				Test Year	Multiplier
		6/30/2018	6/30/2019	6/30/2020	6/30/2021		
		(-----Per Client-----)					
Operating Expenses (Continued)							
Dept 907 - Scheduled Payments							
590-907-950.991	Principal	-	-	-	-	-	0.0%
590-907-950.995	Interest & Fiscal Charges	1,032	-	-	-	-	0.0%
Total Scheduled Payments Expenses		1,032	-	-	-	-	
Total Sewer Plant Operations Expenses		\$542,177	\$824,868	\$874,852	\$490,300	\$524,300	

[1] Depreciation is removed from this report as this study is performed on the cash basis.
[2] Capital Outlay is removed from this section of the report. This item is discussed later in the report.



CITY OF EVART

Appendix B Cash Flow Analysis

CITY OF EVART (MICHIGAN) SEWAGE DISPOSAL FUND

CASH FLOW ANALYSIS

	<u>2020/21</u>		<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>
		<u>Increases Per Year</u>							
Assumptions									
Meter Equivalents	981		981	981	981	981	981	981	981
Ready to Serve Rate (Monthly)	\$14.00	0.00%	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Multi-Family Units Number	156		156	156	156	156	156	156	156
Ready to Serve Rate per Unit (Monthly)	\$14.00	0.00%	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
Billable Flow	50,624		50,624	50,624	50,624	50,624	50,624	50,624	50,624
Commodity Charge	\$9.74	2.00%	\$9.93	\$10.13	\$10.33	\$10.54	\$10.75	\$10.97	\$11.19
<i>Typical City homeowner's monthly bill (assumes 4,500 gallons/month)</i>	<i>\$57.83</i>		<i>\$58.69</i>	<i>\$59.59</i>	<i>\$60.49</i>	<i>\$61.43</i>	<i>\$62.38</i>		
Revenue									
Ready to Serve Charge Revenue	\$164,748		\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748
Multi-Family Ready To Serve Charge Revenue	26,208		26,208	26,208	26,208	26,208	26,208	26,208	26,208
Commodity Revenue	493,082		502,701	512,825	522,950	533,581	544,213	555,350	566,487
Unmetered Revenue	880		942	961	980	1,000	1,020	1,041	1,062
Other	7,000		7,000	7,000	7,000	7,000	7,000	7,000	7,000
Total Revenue	<u>691,918</u>		<u>701,598</u>	<u>711,742</u>	<u>721,886</u>	<u>732,537</u>	<u>743,188</u>	<u>754,346</u>	<u>765,504</u>
Less: Total operating expenditures	<u>(490,300)</u>		<u>(538,266)</u>	<u>(552,616)</u>	<u>(567,360)</u>	<u>(582,510)</u>	<u>(598,077)</u>	<u>(614,073)</u>	<u>(630,509)</u>
Net Operating Revenue	201,618		163,332	159,126	154,526	150,027	145,111	140,274	134,995
Less: Cash Funded Capital Improvements	(170,000)		-	(167,761)	-	-	(130,700)	-	(220,900)
Estimated Debt Service #1 2022/23 Bonds [1]	-		-	(12,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
Estimated Debt Service #2 2029/30 Bonds [2]	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Flow	<u>\$31,618</u>		<u>\$163,332</u>	<u>(\$20,635)</u>	<u>\$106,526</u>	<u>\$102,027</u>	<u>(\$33,589)</u>	<u>\$92,274</u>	<u>(\$133,905)</u>
<i>Cash & investments</i>	<i>\$883,424</i>	<i>\$915,042</i>	<i>\$1,078,374</i>	<i>\$1,057,739</i>	<i>\$1,164,265</i>	<i>\$1,266,292</i>	<i>\$1,232,704</i>	<i>\$1,324,977</i>	<i>\$1,191,073</i>

[1] Estimated debt service payments based on a \$1,325,000 40-year USDA bond issue at the current intermediate rate (1.750%).

[2] Estimated debt service payments based on a \$3,700,000 40-year USDA bond issue at the current intermediate rate (1.750%).

CITY OF EVART (MICHIGAN) SEWAGE DISPOSAL FUND

(Continued)

CASH FLOW ANALYSIS

<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	<u>2034/35</u>	<u>2035/36</u>	<u>2036/37</u>	<u>2037/38</u>	<u>2038/39</u>	<u>2039/40</u>
981	981	981	981	981	981	981	981	981	981	981	981
\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
156	156	156	156	156	156	156	156	156	156	156	156
\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00	\$14.00
50,624	50,624	50,624	50,624	50,624	50,624	50,624	50,624	50,624	50,624	50,624	50,624
\$11.41	\$11.64	\$11.87	\$12.11	\$12.35	\$12.60	\$12.85	\$13.11	\$13.37	\$13.64	\$13.91	\$14.19
\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748	\$164,748
26,208	26,208	26,208	26,208	26,208	26,208	26,208	26,208	26,208	26,208	26,208	26,208
577,625	589,268	600,912	613,062	625,212	637,868	650,524	663,686	676,849	690,517	704,186	718,361
1,082	1,104	1,126	1,149	1,172	1,195	1,219	1,244	1,268	1,294	1,320	1,346
7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
776,663	788,328	799,994	812,166	824,339	837,019	849,699	862,886	876,073	889,767	903,461	917,662
(647,400)	(664,756)	(682,592)	(700,920)	(719,756)	(739,113)	(759,005)	(779,449)	(800,460)	(822,054)	(844,247)	(867,056)
129,263	123,572	117,402	111,246	104,583	97,906	90,693	83,436	75,613	67,713	59,214	50,606
(38,434)	-	-	(461,971)	-	(507,927)	-	(283,611)	-	(431,265)	-	-
(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
-	(35,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
\$42,830	\$40,572	(\$65,598)	\$63,246	\$56,583	\$49,906	\$42,693	\$35,436	\$27,613	\$19,713	\$11,214	\$2,606
\$1,233,902	\$1,274,474	\$1,208,876	\$1,272,122	\$1,328,705	\$1,378,612	\$1,421,305	\$1,456,741	\$1,484,354	\$1,504,067	\$1,515,281	\$1,517,888

CITY OF EVART (MICHIGAN) SEWAGE DISPOSAL FUND

CASH FLOW ANALYSIS - NO VENTRA

	<u>2020/21</u>	<u>Increases Per Year</u>	<u>2021/22</u>
Assumptions			
Meter Equivalents	981		981
Ready to Serve Rate (Monthly)	\$14.00	30.00%	\$18.20
Multi-Family Units Number	156		156
Ready to Serve Rate per Unit (Monthly)	\$14.00	30.00%	\$18.20
Billable Flow	50,624		34,492
Commodity Charge	\$9.74	30.00%	\$12.66
 <i>Typical City homeowner's monthly bill</i> <i>(assumes 4,500 gallons/month)</i>	 \$57.83		 \$75.17
Revenue			
Ready to Serve Charge Revenue	\$164,748		\$214,172
Multi-Family Ready To Serve Charge Revenue	26,208		34,070
Commodity Revenue	493,082		436,671
Unmetered Revenue	880		1,201
Other	7,000		7,000
Total Revenue	<u>691,918</u>		<u>693,114</u>
 Less: Total operating expenditures	 <u>(490,300)</u>		 <u>(538,266)</u>
 Net Operating Revenue	 201,618		 154,848
 Less: Cash Funded Capital Improvements	 <u>(170,000)</u>		 <u>-</u>
 Net Cash Flow	 <u>\$31,618</u>		 <u>\$154,848</u>
 <i>Cash & investments</i>	 \$883,424	 \$915,042	 \$1,069,890



City of Evart

County of Osceola, State of Michigan

Water Fund – Rate Study

May 3, 2021



May 3, 2021

City of Ewart
5814 100th Avenue
Ewart, MI 49631

Baker Tilly Municipal Advisors, LLC
2852 Eyde Pkwy, Suite 150
East Lansing, MI 48823
(517) 321-0110
bakertilly.com

Subject: City of Ewart (Michigan) Water Fund – Rate Study

Dear City of Ewart:

It is our pleasure to provide you this analysis of your water fund and the review of the rate structure. A rate study is not a historical document, it is a working document, which should be used as a reference for budget and finance decision-making. To this end, Baker Tilly is available to discuss the study at any point in the future.

Rates and charges must reflect the customer base being served. As such, the rate study found in these pages is unique to your community. The ultimate goal of every rate study is to develop a rate structure and revenue support system that meets the needs of operations, maintenance, and capital improvement and at the same time is as economical and equitable to the customers as possible, this is referred to as a “cost of service” analysis. You will find the observations and recommendations meet your needs and reflect your customer base.

By acceptance of this study the City Council understands and accepts the responsibility and liability for potential challenges to the rate structure and management of the funds. Rate studies, while often based on various methods, industry guidelines, do not follow a clear standard as does, for example, a CPA in producing an audit according to Generally Accepted Accounting Principles. Furthermore, state law and case law do not provide any reasonable or comprehensive guidance regarding methodology, rate structure or management of fund balances. Baker Tilly is reliant upon City officials, and other sources, who have access to relevant data to provide accurate information. The City accepts that fund management and rate adjustment recommendations are inherently subject to estimations and projections and, as such, no assurance is provided regarding the actual performance of the funds over time. The City is advised to seek legal counsel regarding the implementation of any recommendations and their liability implications.

As always, it was a pleasure serving you and do not hesitate to call if you wish to further discuss our findings.

Sincerely,

BAKER TILLY MUNICIPAL ADVISORS, LLC

Andy Campbell, CPA, Director

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Executive Summary

1.1 Community Background

The City of Evart is located along highway US-10 in southern Osceola County, Michigan. It is 2.4 square miles and has a population of approximately 1,800. The City owns and operates a public water system that currently provides water for residential, commercial, industrial, and fire suppression. The distribution system consists of 21 miles of distribution piping, seven (7) supply wells, two elevated water storage tanks, and one load station. The City uses approximately 550,000 gallons of water on an average day.

Source: OHM

1.2 Objectives

To identify the revenue support and fund management needed to fulfill the City's operations & maintenance, and capital improvements to the system while maintaining adequate cash reserves to be able to respond to unforeseen circumstances.

1.3 Potential Rates

Based on our analysis and direction from City officials, Baker Tilly is recommending annual inflationary increases of 3.5% to all of its user rates starting July 2021.

TABLE 1-1: PROPOSED RATES SUMMARY

Category	Current Rates	Proposed Rates
	2020/21	2021/22
Ready-To-Serve Charge Rate (Monthly) *	\$ 6.50	\$ 6.73
Fire Protection Availability Charge (Monthly) **	\$ 2.86	\$ 2.96
Multi-Family Unit Charge (Monthly)	\$ 6.50	\$ 6.73
Commodity Charge (per 1,000 gallons)	\$ 4.82	\$ 4.99

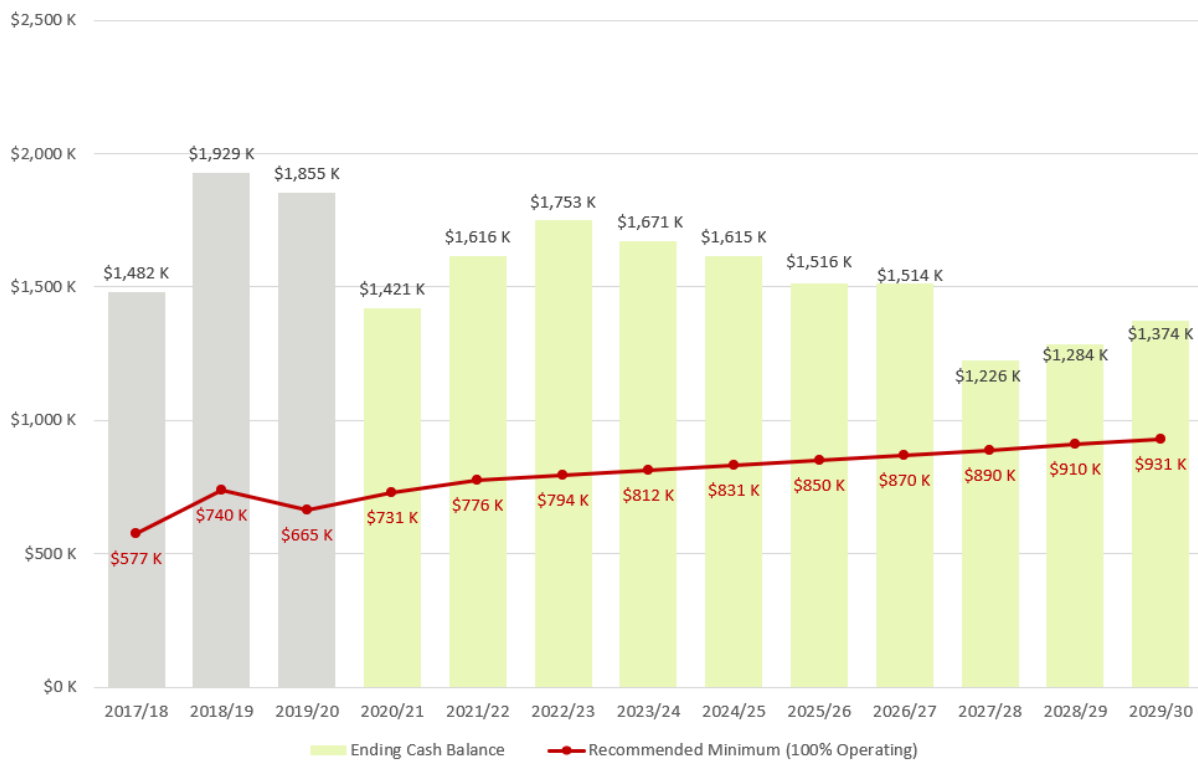
* 5/8", 3/4", and 1" meter size ready-to-serve charge rate

** 3/4" meter size fire protection availability charge rate

1.4 Cash Position Summary

The cash & investments balance for the City is currently around 30 months of cash operating expenses (net of depreciation). This is a very healthy cash balance as our standard minimum balance for the City's water fund is twelve months. This minimum is only a floor that the City should plan to stay above. We are not recommending that the City spend down the cash to this floor immediately. Over the forecast period the cash balance gradually lowers as the City intends to pay for almost \$1.35 million worth of capital improvements with cash as well as cash funding an estimated \$3.24 million in lead service line replacements. The forecast estimates the ending cash balance to be above twelve-month's worth of cash operating expenses.

TABLE 1-2: SCHEDULE OF ACTUAL AND ESTIMATED ENDING CASH BALANCE



Information and Assumptions

A significant effort has been made by the City and OHM to inventory assets, evaluate the infrastructure, and determine asset criticality. The result is the identification of asset investment cost by project and by year. The rate study covers a 20-year forecast period to take this asset evaluation into account. The rate study is a four step process: 1) historical comparison with audits and budgets, 2) test year, or normalized budget year, along with inflation assumptions for purposes of forecasting, 3) proof of rate to revenue for reliance on customer data, and 4) cash flow forecast including revenue, operating expense, capital spending, debt, and fund balance (i.e., actual cash and investment balance). The analysis is a “cash basis” approach as described in the AWWA Manual of Rate Making Practices.

Key information

- Audited comprehensive annual financial statements for FYE 2018, FYE 2019, FYE 2020;
- Actual Revenue and Expenditure Report for FYE 2018, FYE 2019, FYE 2020;
- Budgeted Revenue and Expenditure Report for FYE 2021;
- Water fund cash balance as of June 30, 2020 provided by the City;
- Annual lead service line replacement costs provided by the City;
- Historical 5-year billed usage for top users provided by the City;
- 20-year CIP provided by the City and OHM.

Key Assumptions

- Rates should not only cover the system costs, but also support future system maintenance, capital improvements, and debt service payments;
- The City will follow AWWA guidelines;
- The City is not anticipating significant population growth;
- Ventra and Nestle will not see a significant drop in usage from their 5-year average;
- Lead service line replacement will start in 2020/21;
- The budgeted amount for other revenue in FYE 2021 will be consistent in future years;
- The City will conduct all capital improvement projects forecasted by the City and OHM;
- The current market rate is used for calculating proposed bond debt service;
- No new major customers will be connecting to the system.

Revenues

2.1 Customers and Usage

The City serves roughly 722 metered customers that are charged a monthly ready-to-serve fee based on their meter size. There are also 14 customers that are charged a monthly fire protection availability charge based on meter size. Multi-family units are charged based on the number of units within the complex as opposed to the meter size(s) serving the complex. There are roughly 156 multi-family units within the City. The tables below show the breakout of customers by meter size.

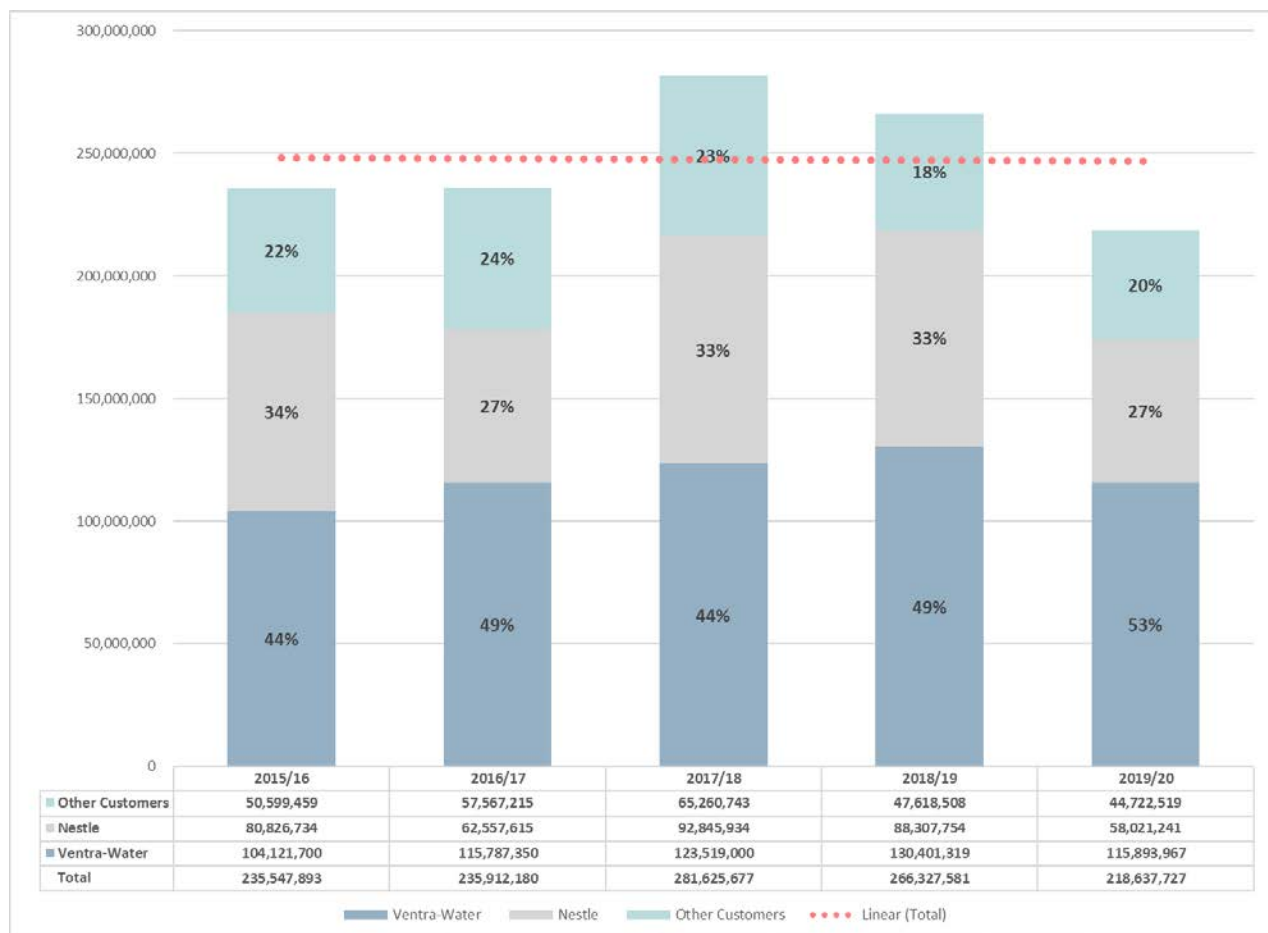
TABLE 2-1: CUSTOMER COUNTS BY METER SIZE

Meter Size	Meter Count
5/8"	676
3/4"	1
1"	10
1 1/4"	0
1 1/2"	14
2"	14
3"	3
4"	1
6"	2
8"	1
Total Meter Count	722

Meter Size	Fire Protection Meter Count
3/4"	1
1 1/2"	1
2"	1
4"	4
6"	7
Total Meter Count	14

Over the past five years the City has seen varying levels of usage. The main reasons for the varying levels of usage are related to the City's largest users; Ventra and Nestle. Perchlorate in the City's water along with Nestle being able to pull water from their own well have led to variability in their usage while Ventra being tied to production and being heavily impacted by COVID (along with other businesses) has led to variability in their usage. In fiscal year 2020/21, the City also lost one of its top 5 users (PGW) and is expecting to see lower total billed usage going forward. The table below illustrates the total billed usage for the system, breaking out the City's largest users; Ventra and Nestle.

TABLE 2-2: VOLUME OF WATER SOLD



The variability in billed usage proposes a significant challenge for the City in forecasting revenues. Revenues are discussed further in section 2.4.

2.2 Rates

The City bills customers based on generally accepted methods. Customers are billed a ready-to-serve charge based on meter size and on a commodity basis for the volume of water sold. The number of customers billed at the current rates ties to the revenue reflected in the audit and budget, such that we can rely on these numbers for forecasting. The table below shows the monthly ready-to-serve charge rate for City customers.

TABLE 2-3: MONTHLY READY-TO-SERVE CHARGE

Ready-To-Serve Charge Rate		
<u>Meter Size</u>	<u>Current Rate</u>	<u>Meter Ratios</u>
5/8"	\$6.50	1.0
3/4"	\$6.50	1.0
1"	\$6.50	1.0
1 1/4"	\$26.00	4.0
1 1/2"	\$37.44	5.8
2"	\$66.56	10.2
3"	\$149.76	23.0
4"	\$266.24	41.0
6"	\$599.04	92.2
8"	\$1,064.96	163.8

Fire Protection Availability Charge Rate		
<u>Meter Size</u>	<u>Current Rate</u>	<u>Meter Ratios</u>
3/4"	\$2.86	1.0
1 1/2"	\$11.44	4.0
2"	\$20.33	7.1
4"	\$81.35	28.4
6"	\$183.04	64.0

2.3 Billing

The City bills customers on a monthly basis. The table below is an estimate of a typical homeowner's monthly bill based on 4,500 gallons of usage.

TABLE 2-4: TYPICAL HOMEOWNER MONTHLY BILL

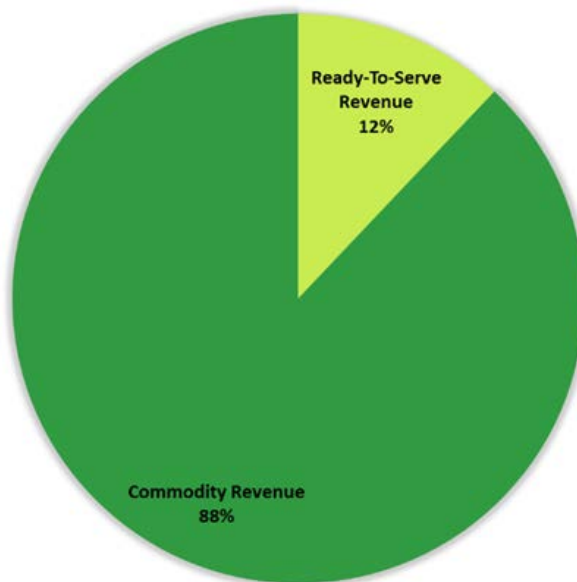
Homeowner Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Metered [1]	\$ 28.19	\$ 29.18	\$ 30.18	\$ 31.24	\$ 32.34	\$ 33.46

[1] Assumes 4,500 gallons usage per month.

2.4 Revenue

The City primarily derives its revenues from its commodity charge. Roughly 88% of the City's user rate revenue is brought in by the City's commodity charge while 12% is brought in by the City's ready-to-serve charges. A commodity charge based on usage is typically seen as the most equitable way to allocate costs to customers, however, there are still fixed costs the system will need to cover regardless if there is a large decrease in usage. The chart below demonstrates how much revenue is derived from each rate.

TABLE 2-5: REVENUE BY RATE CATEGORY



Another major risk to having rate revenue heavily dependent on usage is having less predictable revenues, this is typically associated with the need for higher cash reserves. If a large user leaves the system or has a major shutdown (as was seen with COVID) it can provide a major strain on the revenues generated. The City's two largest users are Ventra and Nestle. These two large users account for roughly 80% of the system's billed usage as is shown in Table 2-2.

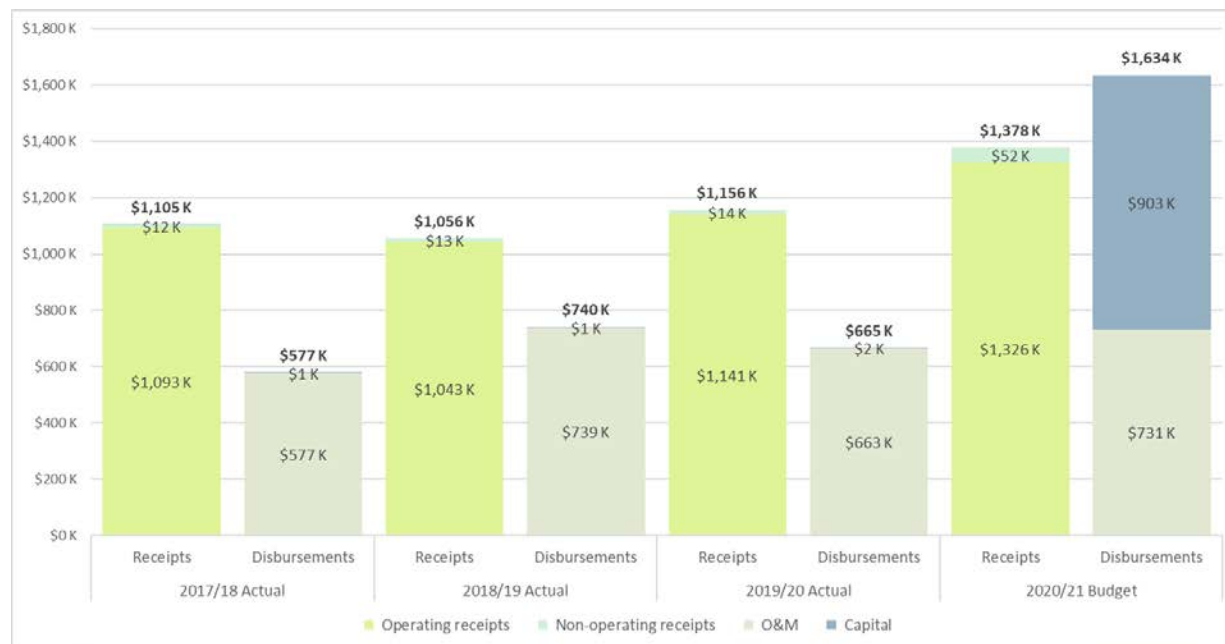
In addition to the revenues brought in by user rates, the City is conservatively assuming approximately \$49,700 per year in other revenue (revenue not derived from user rates). These revenues consist primarily of penalties, interest earned, and water tower leases. The forecast assumes that these other revenues will remain consistent in future years.

Operating & Maintenance Expenses

3.1 Historical O&M Expenses

Historical O&M expenses are analyzed in the report to help look for trends and to help identify any outlier expenses. The City had a few one-time increases related to various projects and changes in personnel but overall, the current year budget is consistent with previous years, with most expenses increasing slightly year over year.

Table 3-1: Receipt and Disbursement History



3.2 Test Year

A test year is a normalized year for operating and maintenance expense and becomes the base year used for forecasting future expenses.

Prior year budget actuals are analyzed for trends, outliers, or one-time expenses. Any items of concern were discussed with City officials to determine what a particular line item expense would be in a normal year. Certain adjustments were made to these particular line items to more accurately reflect a normalized year's expense to be used in the test year before forecasted out into future years.

3.3 Inflation Assumptions

The next step is to increase the test year expenses by an annual inflationary percentage. This is done as it is not reasonable to expect expenses to be the same as they are today over the 20 years forecasted in the report. These annual inflationary increases reflect the increases in costs over time and are used to help estimate what future operating and maintenance expenses will be. The table below summarizes the general inflationary assumptions used in the report.

TABLE 3-2: INFLATION ASSUMPTIONS

Expense Type	Inflation Assumptions
Compensation Related	3.0%
Benefits	3.0%
Operating	2.0%
Purchasing	2.0%
Materials & Utilities	2.0%
Contractual Services	2.0%

Capital Improvement Plan

4.1 Capital Improvement Plan (CIP)

Capital improvements are larger, one-time expenses that are not included in annual operating and maintenance expenses. It is beneficial to look at potential capital improvements well in advance and develop a capital improvement plan as it will help the City develop policy to manage rates over time in order to maintain the water system with the most efficient use of funds. The City's capital improvement plan includes project plans for proactively maintaining the entire system with a majority of the costs related to lead service line replacements and multiple water main replacements throughout the City.

The lead service line replacements are a result of a recently enacted rule by the State of Michigan referred to as the Lead and Copper Rule (LCR). The LCR requires communities to replace all lead service lines on their entire system and has placed a massive financial burden on communities across the state, the City is no exception.

The capital improvement plan estimated costs were provided by the City and OHM with built in inflation and contingency assumptions. A list of capital improvement costs by year is shown in table 4-2.

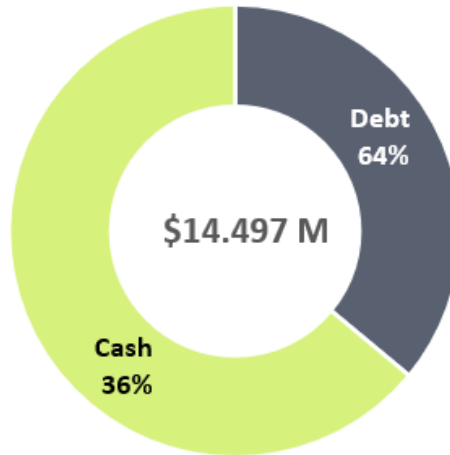
4.2 CIP Funding

The City currently has a healthy cash balance and according to the current assumptions will be able to fund multiple smaller projects with cash on hand. Annual lead service line replacements costs are also anticipated to be cash funded. The City has a couple larger projects which include water main replacements that will need to be financed as is outlined in the table below.

TABLE 4-1: 20-YEAR CAPITAL IMPROVEMENT PROJECTS FUNDING SUMMARY

Year	Cash Funded Capital Improvements	Cash Funded Lead Service Line Replacements	Debt Funded Capital Improvements	Total
2020/21	\$633,000	\$270,000	-	\$903,000
2021/22	-	270,000	-	270,000
2022/23	-	270,000	\$9,275,000	9,545,000
2023/24	-	270,000	-	270,000
2024/25	-	270,000	-	270,000
2025/26	70,344	270,000	-	340,344
2026/27	-	270,000	-	270,000
2027/28	317,357	270,000	-	587,357
2028/29	-	270,000	-	270,000
2029/30	-	270,000	-	270,000
2030/31	346,784	270,000	-	616,784
2031/32	-	270,000	-	270,000
2033/34	230,071	-	-	230,071
2036/37	384,502	-	-	384,502
Total	\$1,982,059	\$3,240,000	\$9,275,000	\$14,497,059

TABLE 4-2: 20-YEAR CAPITAL IMPROVEMENT SPENDING SUMMARY



The City has an extensive amount of proposed projects for the water fund. We are proposing that a handful of the larger projects listed in the next couple of years be grouped into one bond issue. Grouping projects together and utilizing debt only when needed helps make more efficient use of the City's funds as this helps reduce the amount of bond issuance costs that would be incurred if the City were to issue multiple smaller bond issues. Further detail on the methodology for determining the need to issue bonds is explained in section 6.1.

Debt Service

5.1 Debt Limitation

The City is subject to the State of Michigan debt limitation of 10% of State Equalized Value (SEV), however, Act 94 of 1933 allows communities to issue bonds secured by the revenues of the system and because the security is system revenues (as opposed to the City's taxing ability) these bonds do not count towards the debt limit. Since the water fund is able to issue bonds under Act 94 of 1933, the 10% of SEV debt limit is not a concern related to the water fund utilizing debt to finance projects.

5.2 Current Debt Service

The City does not currently have any existing debt in the water fund.

Cash Flow

6.1 Methodology

The revenue needs to support operations, debt, and capital improvements while solving to cash balance. The City has an ideal cash balance they would like to maintain which leaves adjusting rates and capital improvements spending as the other two variables that can be adjusted. City officials determined that a consistent rate track with manageable annual inflationary increases was the best option for their customer base. Meeting these two requirements results in the City needing to issue one bond issue in order to complete the desired capital improvement plan.

6.2 Proposed/Potential Rates

The rate track demonstrates annual inflationary increases of 3.5% per year. The table below demonstrates the proposed rates.

TABLE 6-1: PROPOSED RATES ADJUSTMENTS

Adjustment	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Ready-To-Serve Charge Rate (Monthly) *	\$ 6.50	\$ 6.73	\$ 6.96	\$ 7.21	\$ 7.46	\$ 7.72
Fire Protection Availability Charge (Monthly) **	\$ 2.86	\$ 2.96	\$ 3.06	\$ 3.17	\$ 3.28	\$ 3.40
Multi-Family Unit Charge (Monthly)	\$ 6.50	\$ 6.73	\$ 6.96	\$ 7.21	\$ 7.46	\$ 7.72
Commodity Charge (per 1,000 gallons)	\$4.82	\$4.99	\$5.16	\$5.34	\$5.53	\$5.72

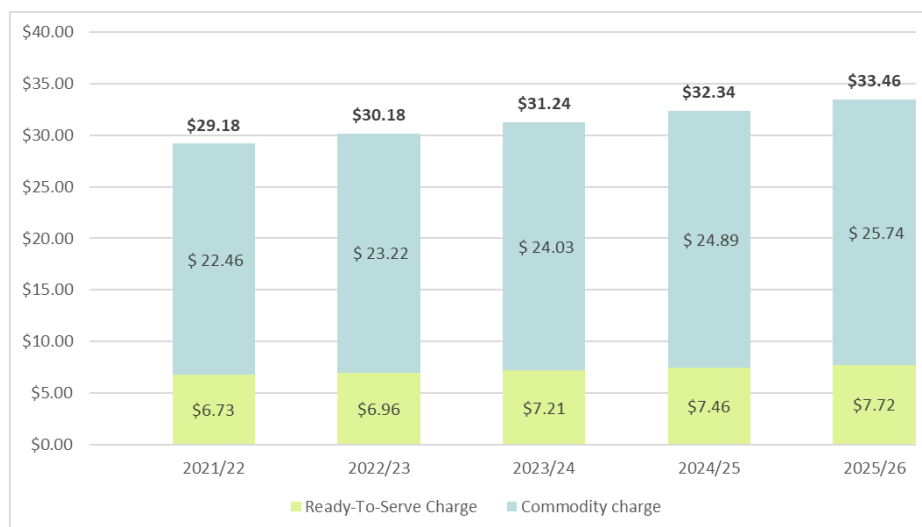
* 5/8", 3/4", and 1" meter size ready-to-serve charge rate


** 3/4" meter size fire protection availability charge rate

6.3 Rate Impact Summary

The proposed rate track results in approximately a \$1.05 increase to a typical homeowner's monthly bill per year (assuming 4,500 gallons of usage per month).

TABLE 6-2: TYPICAL HOMEOWNER MONTHLY BILL





CITY OF EVART

Appendix A Comparative Detail
of Operating Expenses

CITY OF EVART (MICHIGAN) WATER FUND

COMPARATIVE DETAIL OF OPERATING EXPENSES

		Fiscal Year Ended				Test Year	Multiplier
		6/30/2018	6/30/2019	6/30/2020	6/30/2021		
		(-----Per Client-----)					
Operating Expenses							
Dept 202 - Professional Services							
591-202-803.000	Independent Auditor Services	-	\$4,676	\$4,125	\$4,400	\$4,400	2.0%
Dept 545 - Administration							
591-545-702.000	Salaries	\$43,447	52,160	20,604	66,000	66,000	3.0%
591-545-706.000	Salary And Wages - Hourly	35,642	31,526	35,604	38,000	55,000	3.0%
591-545-707.000	Sal/Wages, PT	13,960	21,602	15,618	13,000	17,000	3.0%
591-545-710.000	Cash-In-Lieu	-	(17)	-	-	-	0.0%
591-545-727.000	Office Supplies	950	1,711	1,185	1,000	1,000	2.0%
591-545-729.000	Permits And Fees	5,723	5,590	5,592	6,000	6,000	2.0%
591-545-740.000	Operating Supplies	170	4,337	3,170	4,600	4,600	2.0%
591-545-741.000	Postage & Shipping	3,043	1,337	2,475	3,000	3,000	2.0%
591-545-801.000	Professional Services	20,975	18,316	5,930	44,950	44,950	2.0%
591-545-807.000	Membership And Dues	1,835	2,390	3,515	3,000	3,000	2.0%
591-545-840.000	Physicals	1,904	133	349	2,500	2,500	2.0%
591-545-850.000	Communications	861	1,962	2,172	2,200	2,200	2.0%
591-545-860.000	Travel Expenses	492	2,667	610	1,500	1,500	2.0%
591-545-900.000	Publishing/Printing	1,072	1,260	1,433	2,000	2,000	2.0%
591-545-930.000	Repairs And Maintenance	1,160	1,342	1,846	2,000	2,000	2.0%
591-545-932.000	Computers/Equipment/IT	4,081	3,611	9,187	7,000	7,000	2.0%
591-545-943.000	Equipment Rental	-	755	325	1,000	1,000	2.0%
591-545-955.000	Miscellaneous Expense	990	1,103	659	1,500	1,500	2.0%
591-545-957.000	Education And Training	1,303	3,096	1,515	2,000	2,000	2.0%
591-545-970.100	Capital Outlay-Capitalized	100	-	-	- [1]	-	0.0%
Total Administration Expenses		137,707	154,882	111,789	201,250	222,250	
Dept 546 - Plant/Operations							
591-546-706.000	Salary And Wages - Hourly	13,484	17,486	19,882	25,000	25,000	3.0%
591-546-706.100	Overtime Wages	1,005	-	-	-	-	0.0%
591-546-707.000	Sal/Wages, PT	4,081	2,542	1,328	2,500	2,500	3.0%
591-546-727.000	Office Supplies	3	-	-	-	-	0.0%
591-546-730.000	Outsourced Testing	5,560	9,268	12,073	15,000	15,000	2.0%
591-546-732.000	Chlorine/Treatment Chemicals	26,798	13,436	19,794	22,000	22,000	2.0%
591-546-740.000	Operating Supplies	16,039	26,042	32,112	10,000	10,000	2.0%
591-546-801.000	Professional Services	21,121	31,661	28,089	30,000	30,000	2.0%
591-546-807.000	Membership And Dues	-	-	2,734	3,000	3,000	2.0%
591-546-850.000	Communications	1,515	1,273	1,202	2,000	2,000	2.0%
591-546-860.000	Travel Expenses	-	151	-	-	-	0.0%
591-546-912.000	Liability Insurance	5,139	4,959	4,950	6,000	6,000	2.0%
591-546-921.000	Utilities	118,569	121,948	97,501	110,000	110,000	2.0%
591-546-930.000	Repairs And Maintenance	3,139	6,394	2,756	3,000	3,000	2.0%
591-546-943.000	Equipment Rental	20,602	17,195	13,773	25,000	25,000	2.0%
591-546-957.000	Education And Training	180	-	-	2,500	2,500	2.0%
591-546-969.000	Depreciation	-	-	-	- [2]	-	0.0%
Total Plant/Operations Expenses		237,234	252,357	236,192	256,000	256,000	
Dept 547 - Distribution							
591-547-706.000	Salary And Wages - Hourly	22,352	27,197	33,144	40,000	40,000	3.0%
591-547-733.000	Safety Equipment	250	-	-	-	-	0.0%
591-547-734.000	Water Tower Maintenance	50,150	45,950	45,950	51,050	51,050	2.0%
591-547-740.000	Operating Supplies	5	10,923	5,961	7,000	7,000	2.0%
591-547-801.000	Professional Services	5,621	3,608	2,000	5,000	5,000	2.0%
591-547-930.000	Repairs And Maintenance	3,638	10,208	6,753	7,000	7,000	2.0%
591-547-943.000	Equipment Rental	25,902	17,926	19,015	20,000	20,000	2.0%
591-547-951.000	LSL Pilot Grant Expenses	14,200	92,100	55,283	-	-	0.0%
591-547-970.100	Capital Outlay-Capitalized	-	-	-	- [1]	-	0.0%
591-547-970.300	Lead Service Line Replacements	-	-	-	- [1]	-	2.0%
591-547-970.400	Well Improvements	-	-	-	- [1]	-	2.0%
Total Distribution Expenses		122,117	207,912	168,107	130,050	130,050	

CITY OF EVART (MICHIGAN) WATER FUND

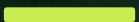
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COMPARATIVE DETAIL OF OPERATING EXPENSES

		Fiscal Year Ended				Test Year	Multiplier
		6/30/2018	6/30/2019	6/30/2020	6/30/2021		
		(-----Per Client-----)					
Dept 548 - Accounting And Collection							
591-548-702.000	Salaries	19,846	24,744	37,338	40,000	40,000	3.0%
591-548-706.000	Salary And Wages - Hourly	1,190	-	-	-	-	0.0%
591-548-740.000	Operating Supplies	-	22	-	-	-	0.0%
591-548-801.000	Professional Services	-	5,918	-	-	-	0.0%
591-548-943.000	Equipment Rental	-	15,629	17,111	15,000	15,000	2.0%
Total Accounting And Collection Expenses		21,036	46,313	54,449	55,000	55,000	
Dept 750 - Health Insurance							
591-750-716.000	Health Insurance	-	-	(893)	-	-	0.0%
Dept 850 - Fringe Benefits							
591-850-714.000	Medicare	2,110	2,509	2,263	2,500	2,500	3.0%
591-850-715.000	Social Security	9,025	10,681	9,677	10,000	10,000	3.0%
591-850-716.000	Health Insurance	29,998	35,962	35,070	40,000	40,000	3.0%
591-850-718.000	Retirement	8,325	15,669	36,747	22,000	27,000	3.0%
591-850-719.000	Other Fringe Benefits	924	917	868	1,000	1,000	3.0%
591-850-720.000	Longevity Benefit	750	-	-	-	-	0.0%
591-850-723.000	Unemployment Comp.	2,669	2,330	334	3,000	3,000	3.0%
591-850-724.000	Workmen's Compensation	4,953	4,640	4,728	6,000	6,000	3.0%
Total Fringe Benefits Expenses		58,753	72,707	89,688	84,500	89,500	
Total Water Plant Operations Expenses		\$576,848	\$738,847	\$663,457	\$731,200	\$757,200	

[1] Capital Outlay is removed from this section of the report. This item is discussed later in the report.

[2] Depreciation Expenses is removed from this report as this report is done on the cash basis.



CITY OF EVART

Appendix B Cash Flow Analysis

CITY OF EVART (MICHIGAN) WATER FUND

CASH FLOW ANALYSIS - SCENARIO 1 (ONE BOND)

	<u>2020/21</u>	<u>Increases Per Year</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>
Assumptions									
Meter Equivalents	1,369		1,369	1,369	1,369	1,369	1,369	1,369	1,369
Ready-To-Serve Charge Rate (Month)	\$6.50	3.50%	\$6.73	\$6.96	\$7.21	\$7.46	\$7.72	\$7.99	\$8.27
Meter Equivalents (Fire Suppression)	574		574	574	574	574	574	574	574
Ready-To-Serve Charge Rate (Fire Suppression - Month)	\$2.86	3.50%	\$2.96	\$3.06	\$3.17	\$3.28	\$3.40	\$3.52	\$3.64
Multi-Family Units	156		156	156	156	156	156	156	156
Multi-Family Unit Charge (Month)	\$6.50	3.50%	\$6.73	\$6.96	\$7.21	\$7.46	\$7.72	\$7.99	\$8.27
Commodity Usage (Annual) (1,000 gal)	210,000		210,000	210,000	210,000	210,000	210,000	210,000	210,000
Commodity charge (per 1,000 gal)	\$4.82	3.50%	\$4.99	\$5.16	\$5.34	\$5.53	\$5.72	\$5.92	\$6.13
<i>Typical City homeowner's monthly bill (assumes 4,500 gal/month)</i>	<i>\$28.19</i>		<i>\$29.18</i>	<i>\$30.18</i>	<i>\$31.24</i>	<i>\$32.34</i>	<i>\$33.46</i>		
Revenue									
Ready-To-Serve Charge Revenue	\$106,801		\$110,539	\$114,408	\$118,412	\$122,556	\$126,846	\$131,285	\$135,880
Fire Suppression Charge Revenue	19,696		20,385	21,099	21,837	22,601	23,392	24,211	25,058
Multi-Family Unit Charge Revenue	12,168		12,594	13,035	13,491	13,963	14,452	14,958	15,481
Commodity Charge Revenue	<u>1,012,200</u>		<u>1,047,900</u>	<u>1,083,600</u>	<u>1,121,400</u>	<u>1,161,300</u>	<u>1,201,200</u>	<u>1,243,200</u>	<u>1,287,300</u>
Subtotal	1,150,864		1,191,418	1,232,141	1,275,140	1,320,420	1,365,890	1,413,654	1,463,720
Tower Lease Revenue	34,200		34,200	34,200	34,200	34,200	34,200	34,200	34,200
Other	<u>15,500</u>		<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>
Total Revenue	1,200,564		1,241,118	1,281,841	1,324,840	1,370,120	1,415,590	1,463,354	1,513,420
Less: Total Operating Expenditures	<u>(731,200)</u>		<u>(775,694)</u>	<u>(793,561)</u>	<u>(811,864)</u>	<u>(830,615)</u>	<u>(849,824)</u>	<u>(869,503)</u>	<u>(889,664)</u>
Net Operating Revenue	469,364		465,424	488,280	512,975	539,506	565,766	593,851	623,755
Less: Cash Funded Capital Improvements	(633,000)		-	-	-	-	(70,344)	-	(317,357)
Estimated Cash Funded Lead Service Line Replacements	(270,000)		(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)	(270,000)
Estimated Debt Service #1 2022/23 Bonds [1]	<u>-</u>		<u>-</u>	<u>(82,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>
Net Cash Flow	<u>(\$433,636)</u>		<u>\$195,424</u>	<u>\$136,280</u>	<u>(\$82,025)</u>	<u>(\$55,494)</u>	<u>(\$99,578)</u>	<u>(\$1,149)</u>	<u>(\$288,601)</u>
<i>Cash & Investments</i>	<i>\$1,854,666</i>	<i>\$1,421,030</i>	<i>\$1,616,454</i>	<i>\$1,752,734</i>	<i>\$1,670,709</i>	<i>\$1,615,215</i>	<i>\$1,515,637</i>	<i>\$1,514,488</i>	<i>\$1,225,887</i>

[1] Estimated debt service payments based on a \$9,275,000 40-year USDA bond issue at the current intermediate rate (1.750%).

CITY OF EVART (MICHIGAN) WATER FUND

(Continued)

CASH FLOW ANALYSIS - SCENARIO 1 (ONE BOND)

<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>Increases Per Year</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	<u>2034/35</u>	<u>2035/36</u>	<u>2036/37</u>	<u>2037/38</u>	<u>2038/39</u>	<u>2039/40</u>
1,369	1,369	1,369		1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369
\$8.56	\$8.86	\$9.17	0.00%	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17
574	574	574		574	574	574	574	574	574	574	574	574
\$3.77	\$3.90	\$4.03	0.00%	\$4.03	\$4.03	\$4.03	\$4.03	\$4.03	\$4.03	\$4.03	\$4.03	\$4.03
156	156	156		156	156	156	156	156	156	156	156	156
\$8.56	\$8.86	\$9.17	0.00%	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17	\$9.17
210,000	210,000	210,000		210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000
\$6.34	\$6.56	\$6.79	0.00%	\$6.79	\$6.79	\$6.79	\$6.79	\$6.79	\$6.79	\$6.79	\$6.79	\$6.79
\$140,636	\$145,558	\$150,653		\$150,653	\$150,653	\$150,653	\$150,653	\$150,653	\$150,653	\$150,653	\$150,653	\$150,653
25,936	26,843	27,783		27,783	27,783	27,783	27,783	27,783	27,783	27,783	27,783	27,783
16,023	16,584	17,164		17,164	17,164	17,164	17,164	17,164	17,164	17,164	17,164	17,164
<u>1,331,400</u>	<u>1,377,600</u>	<u>1,425,900</u>		<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>	<u>1,425,900</u>
<u>1,513,994</u>	<u>1,566,585</u>	<u>1,621,500</u>		<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>	<u>1,621,500</u>
34,200	34,200	34,200		34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200
<u>15,500</u>	<u>15,500</u>	<u>15,500</u>		<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>
<u>1,563,694</u>	<u>1,616,285</u>	<u>1,671,200</u>		<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>	<u>1,671,200</u>
<u>(910,320)</u>	<u>(931,484)</u>	<u>(953,167)</u>		<u>(975,384)</u>	<u>(998,148)</u>	<u>(1,021,474)</u>	<u>(1,045,374)</u>	<u>(1,069,866)</u>	<u>(1,094,962)</u>	<u>(1,120,680)</u>	<u>(1,147,035)</u>	<u>(1,174,044)</u>
653,374	684,801	718,033		695,816	673,051	649,726	625,825	601,334	576,237	550,519	524,164	497,156
-	-	(346,784)		-	-	(230,071)	-	-	(384,502)	-	-	-
(270,000)	(270,000)	(270,000)		(270,000)	-	-	-	-	-	-	-	-
<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>		<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>	<u>(325,000)</u>
<u>\$58,374</u>	<u>\$89,801</u>	<u>(\$223,752)</u>		<u>\$100,816</u>	<u>\$348,051</u>	<u>\$94,655</u>	<u>\$300,825</u>	<u>\$276,334</u>	<u>(\$133,265)</u>	<u>\$225,519</u>	<u>\$199,164</u>	<u>\$172,156</u>
<i>\$1,284,261</i>	<i>\$1,374,062</i>	<i>\$1,150,311</i>		<i>\$1,251,126</i>	<i>\$1,599,177</i>	<i>\$1,693,832</i>	<i>\$1,994,657</i>	<i>\$2,270,991</i>	<i>\$2,137,726</i>	<i>\$2,363,245</i>	<i>\$2,562,410</i>	<i>\$2,734,566</i>

CITY OF EVART (MICHIGAN) WATER FUND

CASH FLOW ANALYSIS - SCENARIO 2 (NO NESTLE)

	<u>2020/21</u>	<u>One-Time Increase</u>	<u>2021/22</u>
Assumptions			
Meter Equivalents	1,369		1,369
Ready-To-Serve Charge Rate (Month)	\$6.50	35.00%	\$8.78
Meter Equivalents (Fire Suppression)	574		574
Ready-To-Serve Charge Rate (Fire Suppression - Month)	\$2.86	35.00%	\$3.86
Multi-Family Units	156		156
Multi-Family Unit Charge (Month)	\$6.50	35.00%	\$8.78
Commodity Usage (Annual) (1,000 gal)	210,000		152,000
Commodity charge (per 1,000 gal)	\$4.82	35.00%	\$6.51
<i>Typical City homeowner's monthly bill (assumes 4,500 gal/month)</i>	<i>\$28.19</i>		<i>\$38.07</i>
Revenue			
Ready-To-Serve Charge Revenue	\$106,801		\$144,181
Fire Suppression Charge Revenue	19,696		26,589
Multi-Family Unit Charge Revenue	12,168		16,427
Commodity Charge Revenue	1,012,200		989,520
Subtotal	<u>1,150,864</u>		<u>1,176,717</u>
Tower Lease Revenue	34,200		34,200
Other	15,500		15,500
Total Revenue	<u>1,200,564</u>		<u>1,226,417</u>
Less: Total Operating Expenditures	<u>(731,200)</u>		<u>(775,694)</u>
Net Operating Revenue	469,364		450,723
Less: Cash Funded Capital Improvements	(633,000)		-
Estimated Cash Funded Lead Service Line Replacements	<u>(270,000)</u>		<u>(270,000)</u>
Net Cash Flow	<u>(\$433,636)</u>		<u>\$180,723</u>
<i>Cash & Investments</i>	<i>\$1,854,666</i>	<i>\$1,421,030</i>	<i>\$1,601,753</i>

CITY OF EVART (MICHIGAN) WATER FUND

CASH FLOW ANALYSIS - SCENARIO 3 (NO VENTRA)

	<u>2020/21</u>	<u>One-Time Increase</u>	<u>2021/22</u>
Assumptions			
Meter Equivalents	1,369		1,369
Ready-To-Serve Charge Rate (Month)	\$6.50	90.00%	\$12.35
Meter Equivalents (Fire Suppression)	574		574
Ready-To-Serve Charge Rate (Fire Suppression - Month)	\$2.86	90.00%	\$5.43
Multi-Family Units	156		156
Multi-Family Unit Charge (Month)	\$6.50	90.00%	\$12.35
Commodity Usage (Annual) (1,000 gal)	210,000		100,000
Commodity charge (per 1,000 gal)	\$4.82	90.00%	\$9.16
<i>Typical City homeowner's monthly bill (assumes 4,500 gal/month)</i>	<i>\$28.19</i>		<i>\$53.57</i>
Revenue			
Ready-To-Serve Charge Revenue	\$106,801		\$202,921
Fire Suppression Charge Revenue	19,696		37,422
Multi-Family Unit Charge Revenue	12,168		23,119
Commodity Charge Revenue	1,012,200		916,000
Subtotal	<u>1,150,864</u>		<u>1,179,462</u>
Tower Lease Revenue	34,200		34,200
Other	15,500		15,500
Total Revenue	<u>1,200,564</u>		<u>1,229,162</u>
Less: Total Operating Expenditures	<u>(731,200)</u>		<u>(775,694)</u>
Net Operating Revenue	469,364		453,468
Less: Cash Funded Capital Improvements	(633,000)		-
Estimated Cash Funded Lead Service Line Replacements	<u>(270,000)</u>		<u>(270,000)</u>
Net Cash Flow	<u>(\$433,636)</u>		<u>\$183,468</u>
<i>Cash & Investments</i>	<i>\$1,854,666</i>	<i>\$1,421,030</i>	<i>\$1,604,499</i>

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
05/03/2021	751	38457	80TH AVE. REFINISHING	PROFESSIONAL SERVICES	101-440-801.000	2,130.00
05/03/2021	751	38458	AMERICAN WATER WORKS ASSOCIATION	ACCOUNTS PAYABLE	591-000-202.000	361.00
05/03/2021	751	38459	BS&A SOFTWARE, INC	ACCOUNTS PAYABLE	101-000-202.000	1,056.66
		38459		COMPUTERS/EQUIPMENT/IT	101-203-932.000	105.67
		38459		COMPUTERS/EQUIPMENT/IT	101-209-932.000	105.67
						<hr/> 1,268.00
05/03/2021	751	38460	CHARGE POINT	PROFESSIONAL SERVICES	101-440-801.000	314.00
05/03/2021	751	38461	CHROUCH COMMUNICATIONS	VEHICLE REPAIR & MAINTENANCE	101-301-931.000	400.00
05/03/2021	751	38462	CITY OF EVART AIRPORT RENT	OPERATING SUPPLIES	101-265-740.000	200.00
		38462		OPERATING SUPPLIES	590-537-740.000	200.00
		38462		OPERATING SUPPLIES	591-545-740.000	200.00
						<hr/> 600.00
05/03/2021	751	38463	CONSUMERS ENERGY	UTILITIES	590-538-921.000	2,225.46
		38463		UTILITIES	591-546-921.000	5,165.91
						<hr/> 7,391.37
05/03/2021	751	38464	ED HROSTOWSKI	PROFESSIONAL SERVICES	101-265-801.000	33.33
		38464		PROFESSIONAL SERVICES	590-537-801.000	33.33
		38464		PROFESSIONAL SERVICES	591-545-801.000	33.34
						<hr/> 100.00
05/03/2021	751	38465	ELHORN ENGINEERING CO	CHLORINE/TREATMENT CHEMICALS	591-546-732.000	8,078.80
05/03/2021	751	38466	FERGUSON SUPPLY COMPANY	REPAIRS AND MAINTENANCE	101-265-930.000	1.48
		38466		REPAIRS AND MAINTENANCE	101-440-930.000	1.48
		38466		REPAIRS AND MAINTENANCE	207-751-930.000	11.63
		38466		REPAIRS AND MAINTENANCE	208-757-930.000	1.48
						<hr/> 16.07
05/03/2021	751	38467	JOHNSON SEPTIC SERVICES	PROFESSIONAL SERVICES	101-440-801.000	200.00
05/03/2021	751	38468	MARTIN'S FLAG COMPANY	OPERATING SUPPLIES	209-276-740.000	969.00
05/03/2021	751	38469	MICHIGAN STATE POLICE	COMPUTERS/EQUIPMENT/IT	101-301-932.000	800.00
05/03/2021	751	38470	MWEA	ACCOUNTS PAYABLE	591-000-202.000	51.33
		38470		MEMBERSHIP AND DUES	591-545-807.000	25.67
						<hr/> 77.00
05/03/2021	751	38471	PVS TECHNOLOGIES, INC	FERRIC CHLORIDE	590-538-731.000	8,512.81
05/03/2021	751	38472	REED COUNTRY REPAIR, LLC	PROFESSIONAL SERVICES	590-538-801.000	110.00
		38472		PROFESSIONAL SERVICES	661-599-801.000	140.00
						<hr/>

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Check Date	Bank	Check #	Payee	Description	GL #	Amount
						250.00
05/03/2021	751	38473	SINGLESOURCE	OPERATING SUPPLIES	101-265-740.000	45.50
		38473		OPERATING SUPPLIES	101-441-740.000	105.85
		38473		OPERATING SUPPLIES	590-537-740.000	45.49
		38473		OPERATING SUPPLIES	591-545-740.000	45.50
						242.34
05/03/2021	751	38474	STANDARD INSURANCE CO.	OTHER FRINGE BENEFITS	101-301-719.000	167.26
		38474		OTHER FRINGE BENEFITS	101-850-719.000	119.47
		38474		OTHER FRINGE BENEFITS	202-850-719.000	14.34
		38474		OTHER FRINGE BENEFITS	203-850-719.000	9.56
		38474		OTHER FRINGE BENEFITS	590-850-719.000	90.80
		38474		OTHER FRINGE BENEFITS	591-850-719.000	76.46
						477.89
05/03/2021	751	38475	VERIZON WIRELESS	COMMUNICATIONS	101-265-850.000	110.61
		38475		COMMUNICATIONS	101-301-850.000	128.36
		38475		COMMUNICATIONS	590-537-850.000	110.60
		38475		COMMUNICATIONS	591-546-850.000	110.60
						460.17
05/03/2021	751	38476	XEROX CORPORATION	PUBLISHING/PRINTING	101-265-900.000	78.95
		38476		PUBLISHING/PRINTING	101-301-900.000	41.54
		38476		PUBLISHING/PRINTING	590-537-900.000	78.92
		38476		PUBLISHING/PRINTING	591-545-900.000	78.92
						278.33
05/03/2021	751	570 (A)	AFFORDABLE PRINTS	PUBLISHING/PRINTING	101-265-900.000	10.67
		570 (A)		PUBLISHING/PRINTING	590-537-900.000	10.67
		570 (A)		PUBLISHING/PRINTING	591-545-900.000	10.66
						32.00
05/03/2021	751	571 (A)	CHARTER/SPECTRUM	COMMUNICATIONS	101-265-850.000	104.98
		571 (A)		COMMUNICATIONS	101-301-850.000	324.94
		571 (A)		COMMUNICATIONS	101-440-850.000	116.97
		571 (A)		COMMUNICATIONS	590-537-850.000	104.98
		571 (A)		COMMUNICATIONS	591-545-850.000	104.98
						756.85
05/03/2021	751	572 (A)	DVORACEK, SARAH	COMMUNICATIONS	101-172-850.000	40.00
05/03/2021	751	573 (A)	FLACHS, MICHAEL	COMMUNICATIONS	590-537-850.000	20.00
		573 (A)		COMMUNICATIONS	591-545-850.000	20.00
						40.00

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05/03/2021	751	574 (A)	JOHN BEAM JR.	COMMUNICATIONS	101-301-850.000	40.00
05/03/2021	751	575 (A)	MARTIN, DALE	COMMUNICATIONS	590-537-850.000	20.00
		575 (A)		COMMUNICATIONS	591-545-850.000	20.00
						40.00
05/03/2021	751	576 (A)	MR. ELECTRIC OF CNTRL MICH &	REPAIRS AND MAINTENANCE	101-440-930.000	2,958.71
05/03/2021	751	577 (A)	MUCZYNSKI, PATRICK	COMMUNICATIONS	590-537-850.000	20.00
		577 (A)		COMMUNICATIONS	591-545-850.000	20.00
						40.00
05/03/2021	751	578 (A)	PATRICK MCCLURE	K-9 RELATED EXPENSES	101-301-726.000	49.99
05/03/2021	751	579 (A)	PEPPER LOCKHART	COMMUNICATIONS	101-203-850.000	40.00
05/03/2021	751	580 (A)	SCOTLAND OIL COMPANY, INC.	GAS AND OIL	101-301-861.000	473.28
		580 (A)		GAS AND OIL	661-599-861.000	176.91
						650.19
05/03/2021	751	581 (A)	USA BLUE BOOK	OPERATING SUPPLIES	591-546-740.000	826.87
05/03/2021	751	582 (A)	WHITE LAW OFFICE	PROFESSIONAL SERVICES	101-210-801.000	729.17
		582 (A)		Attorney Fees - Police	101-301-801.301	729.17
		582 (A)		PROFESSIONAL SERVICES	590-538-801.000	729.16
		582 (A)		PROFESSIONAL SERVICES	591-546-801.000	729.17
						2,916.67
05/03/2021	751	583 (A)	WILSON, MARK	COMMUNICATIONS	590-537-850.000	10.00
		583 (A)		COMMUNICATIONS	591-545-850.000	10.00
						20.00
05/03/2021	751	584 (A)	ZINGER, ADAM	COMMUNICATIONS	590-537-850.000	20.00
		584 (A)		COMMUNICATIONS	591-545-850.000	20.00
						40.00
TOTAL - ALL FUNDS				TOTAL OF 35 CHECKS		41,418.06

--- GL TOTALS ---

101-000-202.000	ACCOUNTS PAYABLE	1,056.66
101-172-850.000	COMMUNICATIONS	40.00
101-203-850.000	COMMUNICATIONS	40.00
101-203-932.000	COMPUTERS/EQUIPMENT/IT	105.67
101-209-932.000	COMPUTERS/EQUIPMENT/IT	105.67
101-210-801.000	PROFESSIONAL SERVICES	729.17
101-265-740.000	OPERATING SUPPLIES	245.50
101-265-801.000	PROFESSIONAL SERVICES	33.33

Check Date	Bank	Check #	Payee	Description	GL #	Amount
101-265-850.000			COMMUNICATIONS		215.59	
101-265-900.000			PUBLISHING/PRINTING		89.62	
101-265-930.000			REPAIRS AND MAINTENANCE		1.48	
101-301-719.000			OTHER FRINGE BENEFITS		167.26	
101-301-726.000			K-9 RELATED EXPENSES		49.99	
101-301-801.301			Attorney Fees - Police		729.17	
101-301-850.000			COMMUNICATIONS		493.30	
101-301-861.000			GAS AND OIL		473.28	
101-301-900.000			PUBLISHING/PRINTING		41.54	
101-301-931.000			VEHICLE REPAIR & MAINTENANCE		400.00	
101-301-932.000			COMPUTERS/EQUIPMENT/IT		800.00	
101-440-801.000			PROFESSIONAL SERVICES		2,644.00	
101-440-850.000			COMMUNICATIONS		116.97	
101-440-930.000			REPAIRS AND MAINTENANCE		2,960.19	
101-441-740.000			OPERATING SUPPLIES		105.85	
101-850-719.000			OTHER FRINGE BENEFITS		119.47	
202-850-719.000			OTHER FRINGE BENEFITS		14.34	
203-850-719.000			OTHER FRINGE BENEFITS		9.56	
207-751-930.000			REPAIRS AND MAINTENANCE		11.63	
208-757-930.000			REPAIRS AND MAINTENANCE		1.48	
209-276-740.000			OPERATING SUPPLIES		969.00	
590-537-740.000			OPERATING SUPPLIES		245.49	
590-537-801.000			PROFESSIONAL SERVICES		33.33	
590-537-850.000			COMMUNICATIONS		305.58	
590-537-900.000			PUBLISHING/PRINTING		89.59	
590-538-731.000			FERRIC CHLORIDE		8,512.81	
590-538-801.000			PROFESSIONAL SERVICES		839.16	
590-538-921.000			UTILITIES		2,225.46	
590-850-719.000			OTHER FRINGE BENEFITS		90.80	
591-000-202.000			ACCOUNTS PAYABLE		412.33	
591-545-740.000			OPERATING SUPPLIES		245.50	
591-545-801.000			PROFESSIONAL SERVICES		33.34	
591-545-807.000			MEMBERSHIP AND DUES		25.67	
591-545-850.000			COMMUNICATIONS		194.98	
591-545-900.000			PUBLISHING/PRINTING		89.58	
591-546-732.000			CHLORINE/TREATMENT CHEMICALS		8,078.80	
591-546-740.000			OPERATING SUPPLIES		826.87	
591-546-801.000			PROFESSIONAL SERVICES		729.17	
591-546-850.000			COMMUNICATIONS		110.60	
591-546-921.000			UTILITIES		5,165.91	
591-850-719.000			OTHER FRINGE BENEFITS		76.46	
661-599-801.000			PROFESSIONAL SERVICES		140.00	
661-599-861.000			GAS AND OIL		176.91	
			TOTAL		41,418.06	

Check Register Report For City Of Evert
For Check Dates 04/20/2021 to 05/03/2021

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
04/21/2021	750	23159	MISDU	118.29	118.29	0.00	Open
04/21/2021	750	23160	CARLSON, RALPH A	225.00	207.79	0.00	Open
04/21/2021	750	23161	HIGGINS, KAREN	225.00	183.33	0.00	Open
04/21/2021	750	23162	MADDERN, DONALD	225.00	202.23	0.00	Open
04/28/2021	750	23163	MISDU	118.29	118.29	0.00	Open
04/28/2021	750	23164	DUFFY, SEAN P	550.00	484.54	0.00	Open
04/21/2021	750	DD5492	BEAM, JOHN	1,096.15	0.00	719.20	Cleared
04/21/2021	750	DD5493	DOUGLAS, RYAN	754.00	0.00	570.84	Cleared
04/21/2021	750	DD5494	DUNCAN, JENNIFER	944.22	0.00	707.31	Cleared
04/21/2021	750	DD5495	DVORACEK, SARAH J	1,774.04	0.00	1,355.22	Cleared
04/21/2021	750	DD5496	FIEBIG, KATHY	167.31	0.00	147.40	Cleared
04/21/2021	750	DD5497	FLACHS, MICHAEL J	721.60	0.00	485.37	Cleared
04/21/2021	750	DD5498	HIGGINS, JERALD J	324.00	0.00	276.52	Cleared
04/21/2021	750	DD5499	LOCKHART, PEPPER L	1,025.82	0.00	789.39	Cleared
04/21/2021	750	DD5500	MANEKE, VANESSA S	56.87	0.00	52.52	Cleared
04/21/2021	750	DD5501	MARTIN, DALE	918.80	0.00	561.31	Cleared
04/21/2021	750	DD5502	MCCLURE, PATRICK K	788.80	0.00	583.91	Cleared
04/21/2021	750	DD5503	MUCZYNSKI, PATRICK	1,193.68	0.00	793.75	Cleared
04/21/2021	750	DD5504	ROHEN, MELISSA A	760.00	0.00	529.65	Cleared
04/21/2021	750	DD5505	SWIFT-ECKERT, TERESA M	415.28	0.00	377.88	Cleared
04/21/2021	750	DD5506	WILSON, MARK A	1,364.16	0.00	963.04	Cleared
04/21/2021	750	DD5507	ZINGER, ADAM	721.60	0.00	480.96	Cleared
04/28/2021	750	DD5508	BEAM, JOHN	1,096.15	0.00	719.20	Cleared
04/28/2021	750	DD5509	DOUGLAS, RYAN	754.00	0.00	570.83	Cleared
04/28/2021	750	DD5510	DUNCAN, JENNIFER	752.18	0.00	562.77	Cleared
04/28/2021	750	DD5511	DVORACEK, SARAH J	1,774.04	0.00	1,355.21	Cleared
04/28/2021	750	DD5512	FIEBIG, KATHY	504.81	0.00	416.95	Cleared
04/28/2021	750	DD5513	FLACHS, MICHAEL J	721.60	0.00	488.18	Cleared
04/28/2021	750	DD5514	HIGGINS, JERALD J	288.00	0.00	248.38	Cleared
04/28/2021	750	DD5515	LOCKHART, PEPPER L	1,025.82	0.00	789.39	Cleared

Check Register Report For City Of Evert
For Check Dates 04/20/2021 to 05/03/2021

Check Date	Bank	Check Number	Name	Check Gross	Physical Check Amount	Direct Deposit	Status
04/28/2021	750	DD5516	MANEKE, VANESSA S	40.37	0.00	37.29	Cleared
04/28/2021	750	DD5517	MARTIN, DALE	918.80	0.00	564.96	Cleared
04/28/2021	750	DD5518	MCCLURE, PATRICK K	788.80	0.00	583.90	Cleared
04/28/2021	750	DD5519	MUCZYNSKI, PATRICK	1,269.58	0.00	851.07	Cleared
04/28/2021	750	DD5520	ROHEN, MELISSA A	817.00	0.00	573.67	Cleared
04/28/2021	750	DD5521	SWIFT-ECKERT, TERESA M	396.90	0.00	361.68	Cleared
04/28/2021	750	DD5522	WILSON, MARK A	1,364.16	0.00	963.06	Cleared
04/28/2021	750	DD5523	ZINGER, ADAM	721.60	0.00	483.71	Cleared
04/30/2021	248	DD5524	KEHOE, ERIC J	1,288.46	0.00	1,102.82	Cleared
04/21/2021	750	EFT567	FEDERAL 941	2,949.49	2,949.49	0.00	Open
04/21/2021	750	EFT568	FEDERAL 941	118.16	118.16	0.00	Open
04/28/2021	750	EFT569	FEDERAL 941	3,001.27	3,001.27	0.00	Open
04/28/2021	750	EFT570	FEDERAL 941	84.16	84.16	0.00	Open
04/28/2021	248	EFT571	FEDERAL 941	229.45	229.45	0.00	Open
Totals:			Number of Checks: 044	35,392.71	7,697.00	20,067.34	
Total Physical Checks:			6				
Total Check Stubs:			38				

PERIOD ENDING 04/30/2021

% Fiscal Year Completed: 83.29

		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
		04/30/2021	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - 728						
101-000-403.000	CURRENT PROPERTY TAXES	446,000.00	443,947.21	31,685.13	2,052.79	99.54
101-000-406.000	PRIOR YEAR TAX REVENUE	1,500.00	0.00	0.00	1,500.00	0.00
101-000-424.000	TRAILER TAXES	100.00	45.51	0.00	54.49	45.51
101-000-425.000	PAYMENTS IN LIEU OF TAXES	4,300.00	0.00	0.00	4,300.00	0.00
101-000-439.000	MARIJUANA TAX	0.00	28,001.32	0.00	(28,001.32)	100.00
101-000-443.000	ADMIN FEE-PROPERTY TAXES	11,000.00	15,981.92	1,397.09	(4,981.92)	145.29
101-000-445.000	PENALTIES AND INTEREST ON TAX	5,000.00	7,434.28	3,960.02	(2,434.28)	148.69
101-000-446.000	LEASE REVENUE	30,000.00	22,500.00	0.00	7,500.00	75.00
101-000-452.000	CABLE FRANCHISE	16,500.00	13,305.49	0.00	3,194.51	80.64
101-000-453.000	MISCELLANEOUS PERMITS	500.00	120.00	0.00	380.00	24.00
101-000-478.000	ZONING APPLICATION FEES	1,000.00	1,090.00	20.00	(90.00)	109.00
101-000-539.000	STATE GRANTS	0.00	13,184.00	0.00	(13,184.00)	100.00
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	92,000.00	102,594.90	0.00	(10,594.90)	111.52
101-000-574.000	STATE SHARED REVENUE	192,000.00	187,595.58	0.00	4,404.42	97.71
101-000-579.000	MARIJUANA APPLICATION FEE	35,000.00	10,000.00	0.00	25,000.00	28.57
101-000-627.000	REFUSE COLLECTION	92,000.00	91,135.91	9,526.66	864.09	99.06
101-000-650.000	FINES AND FORFEITS	500.00	210.00	0.00	290.00	42.00
101-000-660.000	INTEREST AND PENALTIES	1,000.00	0.00	0.00	1,000.00	0.00
101-000-665.000	INTEREST-REVENUE	500.00	1,736.14	0.00	(1,236.14)	347.23
101-000-685.000	MISCELLANEOUS REVENUE	20,000.00	41,197.22	8.63	(21,197.22)	205.99
Total Dept 000 - 728		948,900.00	980,079.48	46,597.53	(31,179.48)	103.29
Dept 301 - POLICE						
101-301-480.100	PUBLIC SAFETY MILLAGE	55,000.00	55,542.86	8,161.23	(542.86)	100.99
101-301-482.000	CANINE OFFICER DONATIONS	500.00	250.00	250.00	250.00	50.00
101-301-483.000	DIVERSION SURVEY FEES	1,500.00	1,250.00	350.00	250.00	83.33
101-301-572.301	COMMUNITY POLICE FUND	1,000.00	0.00	0.00	1,000.00	0.00
101-301-574.578	LIQUOR LICENSES	1,595.00	0.00	0.00	1,595.00	0.00
101-301-610.000	POLICE REPORTS/ FOIA ONLY	600.00	325.93	30.00	274.07	54.32
101-301-650.000	FINES/TICKETS/FORFEITS	2,500.00	1,149.79	51.40	1,350.21	45.99
101-301-681.000	RESTITUTION	400.00	763.89	0.00	(363.89)	190.97
101-301-685.000	MISCELLANEOUS REVENUE	1,000.00	3,817.29	0.00	(2,817.29)	381.73
101-301-685.302	PA 302 REVENUE	500.00	250.00	0.00	250.00	50.00
Total Dept 301 - POLICE		64,595.00	63,349.76	8,842.63	1,245.24	98.07
Dept 442 - AIRPORT						
101-442-685.000	RENT REVENUE 400.00/MONTH	7,200.00	6,000.00	600.00	1,200.00	83.33
Total Dept 442 - AIRPORT		7,200.00	6,000.00	600.00	1,200.00	83.33
Dept 751 - RECREATION						
101-751-630.500	POP WARNER REVENUE	0.00	4,840.00	0.00	(4,840.00)	100.00
Total Dept 751 - RECREATION		0.00	4,840.00	0.00	(4,840.00)	100.00
TOTAL REVENUES		1,020,695.00	1,054,269.24	56,040.16	(33,574.24)	103.29

Expenditures

PERIOD ENDING 04/30/2021

% Fiscal Year Completed: 83.29

		2020-21	YTD BALANCE	ACTIVITY FOR		AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	INCREASE (DECREASE)	BALANCE	% BDGT
			NORMAL (ABNORMAL)			NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND							
Expenditures							
Dept 000 - 728							
101-000-955.000	MISCELLANEOUS EXPENSE	1,000.00	23.88	23.88		976.12	2.39
Total Dept 000 - 728		1,000.00	23.88	23.88		976.12	2.39
Dept 101 - CITY COUNCIL							
101-101-707.000	SAL/WAGES, PT	8,000.00	6,700.00	2,250.00		1,300.00	83.75
101-101-740.000	OPERATING SUPPLIES	53.00	92.32	57.37		(39.32)	174.19
101-101-957.000	EDUCATION AND TRAINING	324.00	130.00	0.00		194.00	40.12
Total Dept 101 - CITY COUNCIL		8,377.00	6,922.32	2,307.37		1,454.68	82.63
Dept 171 - MAYOR							
101-171-707.000	SAL/WAGES, PT	1,000.00	961.54	0.00		38.46	96.15
Total Dept 171 - MAYOR		1,000.00	961.54	0.00		38.46	96.15
Dept 172 - CITY MANAGER							
101-172-702.000	SALARIES	30,000.00	27,025.50	2,341.71		2,974.50	90.09
101-172-807.000	MEMBERSHIP AND DUES	2,000.00	965.00	0.00		1,035.00	48.25
101-172-850.000	COMMUNICATIONS	480.00	360.00	40.00		120.00	75.00
101-172-860.000	TRAVEL EXPENSES	584.00	0.00	0.00		584.00	0.00
101-172-932.000	COMPUTERS/EQUIPMENT/IT	0.00	28.11	28.11		(28.11)	100.00
101-172-957.000	EDUCATION AND TRAINING	3,000.00	333.00	313.00		2,667.00	11.10
Total Dept 172 - CITY MANAGER		36,064.00	28,711.61	2,722.82		7,352.39	79.61
Dept 191 - ELECTIONS							
101-191-707.000	SAL/WAGES, PT	1,800.00	2,826.24	0.00		(1,026.24)	157.01
101-191-740.000	OPERATING SUPPLIES	3,585.50	3,583.56	0.00		1.94	99.95
101-191-741.000	POSTAGE & SHIPPING	400.00	291.10	0.00		108.90	72.78
101-191-801.000	PROFESSIONAL SERVICES	1,744.00	1,744.00	0.00		0.00	100.00
101-191-860.000	TRAVEL EXPENSES	138.00	115.81	0.00		22.19	83.92
101-191-900.000	PUBLISHING/PRINTING	600.00	554.98	0.00		45.02	92.50
Total Dept 191 - ELECTIONS		8,267.50	9,115.69	0.00		(848.19)	110.26
Dept 202 - PROFESSIONAL SERVICES							
101-202-803.000	INDEPENDENT AUDITOR SERVICES	7,500.00	7,475.00	0.00		25.00	99.67
Total Dept 202 - PROFESSIONAL SERVICES		7,500.00	7,475.00	0.00		25.00	99.67
Dept 203 - TREASURER-ACCOUNTS MANAGER							
101-203-702.000	SALARIES	16,500.00	14,785.57	1,354.12		1,714.43	89.61
101-203-807.000	MEMBERSHIP AND DUES	500.00	312.88	0.00		187.12	62.58
101-203-850.000	COMMUNICATIONS	500.00	360.00	40.00		140.00	72.00
101-203-900.000	PUBLISHING/PRINTING	1,793.00	2,302.20	1,509.00		(509.20)	128.40
101-203-932.000	COMPUTERS/EQUIPMENT/IT	506.00	400.00	0.00		106.00	79.05
101-203-957.000	EDUCATION AND TRAINING	1,500.00	1,360.00	0.00		140.00	90.67

04/30/2021 12:40 PM

User: JENNIE

DB: City Of Evert

REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART

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PERIOD ENDING 04/30/2021

% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 203 - TREASURER-ACCOUNTS MANAGER		21,299.00	19,520.65	2,903.12	1,778.35	91.65
Dept 209 - ASSESSOR						
101-209-702.000	SALARY AND WAGES - HOURLY	14,100.00	11,733.30	1,173.33	2,366.70	83.21
101-209-740.000	OPERATING SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-209-741.000	POSTAGE & SHIPPING	325.50	311.11	0.00	14.39	95.58
101-209-801.000	PROFESSIONAL SERVICES	824.50	780.30	0.00	44.20	94.64
101-209-807.000	MEMBERSHIP AND DUES	660.00	657.30	0.00	2.70	99.59
101-209-900.000	PUBLISHING/PRINTING	140.00	138.70	100.00	1.30	99.07
101-209-932.000	COMPUTERS/EQUIPMENT/IT	106.00	0.00	0.00	106.00	0.00
101-209-957.000	EDUCATION AND TRAINING	42.00	42.00	0.00	0.00	100.00
Total Dept 209 - ASSESSOR		16,698.00	13,662.71	1,273.33	3,035.29	81.82
Dept 210 - ATTORNEY, PROF. SERVICES						
101-210-801.000	PROFESSIONAL SERVICES	13,318.00	11,103.44	729.17	2,214.56	83.37
Total Dept 210 - ATTORNEY, PROF. SERVICES		13,318.00	11,103.44	729.17	2,214.56	83.37
Dept 215 - CITY CLERK						
101-215-702.000	SALARIES	8,700.00	7,361.64	669.24	1,338.36	84.62
101-215-740.000	OPERATING SUPPLIES	270.00	188.31	0.00	81.69	69.74
101-215-807.000	MEMBERSHIP AND DUES	200.00	120.00	0.00	80.00	60.00
101-215-860.000	TRAVEL EXPENSES	100.00	0.00	0.00	100.00	0.00
101-215-900.000	PUBLISHING/PRINTING	1,836.00	1,832.50	52.25	3.50	99.81
101-215-932.000	COMPUTERS/EQUIPMENT/IT	43.00	43.00	0.00	0.00	100.00
Total Dept 215 - CITY CLERK		11,149.00	9,545.45	721.49	1,603.55	85.62
Dept 242 - PLANNING & ZONING						
101-242-706.000	CODE ENFORCEMENT	540.00	0.00	0.00	540.00	0.00
101-242-740.000	OPERATING SUPPLIES	100.00	0.00	0.00	100.00	0.00
101-242-741.000	POSTAGE & SHIPPING	100.00	0.00	0.00	100.00	0.00
101-242-860.000	TRAVEL EXPENSES	300.00	0.00	0.00	300.00	0.00
101-242-900.000	PUBLISHING/PRINTING	400.00	116.75	0.00	283.25	29.19
101-242-957.000	EDUCATION AND TRAINING	775.00	771.05	0.00	3.95	99.49
Total Dept 242 - PLANNING & ZONING		2,215.00	887.80	0.00	1,327.20	40.08
Dept 247 - BOARD OF REVIEW						
101-247-707.000	SAL/WAGES, PT	1,000.00	825.00	675.00	175.00	82.50
Total Dept 247 - BOARD OF REVIEW		1,000.00	825.00	675.00	175.00	82.50
Dept 248 - TAX REBATE						
101-248-956.000	PRIOR YEAR ADJUSTMENT-EXPENSE	50.00	13.29	0.00	36.71	26.58
Total Dept 248 - TAX REBATE		50.00	13.29	0.00	36.71	26.58

PERIOD ENDING 04/30/2021

% Fiscal Year Completed: 83.29

		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
Dept 265 - CITY HALL						
101-265-706.000	SALARY AND WAGES - HOURLY	5,500.00	5,797.03	438.97	(297.03)	105.40
101-265-727.000	OFFICE SUPPLIES	1,152.00	1,173.39	24.72	(21.39)	101.86
101-265-740.000	OPERATING SUPPLIES	2,470.00	2,224.18	230.65	245.82	90.05
101-265-741.000	POSTAGE & SHIPPING	2,833.00	1,467.65	2.33	1,365.35	51.81
101-265-801.000	PROFESSIONAL SERVICES	4,055.00	4,017.41	160.16	37.59	99.07
101-265-807.000	MEMBERSHIP AND DUES	525.00	524.00	150.00	1.00	99.81
101-265-840.000	PHYSICALS	500.00	0.00	0.00	500.00	0.00
101-265-850.000	COMMUNICATIONS	2,132.00	1,914.66	262.85	217.34	89.81
101-265-900.000	PUBLISHING/PRINTING	1,500.00	1,011.67	218.08	488.33	67.44
101-265-921.000	UTILITIES	2,600.00	2,281.26	312.62	318.74	87.74
101-265-930.000	REPAIRS AND MAINTENANCE	698.00	22.11	0.00	675.89	3.17
101-265-932.000	COMPUTERS/EQUIPMENT/IT	4,069.00	3,529.26	219.00	539.74	86.74
101-265-943.000	EQUIPMENT RENTAL	500.00	128.69	0.00	371.31	25.74
101-265-955.000	MISCELLANEOUS EXPENSE	150.00	0.00	0.00	150.00	0.00
Total Dept 265 - CITY HALL		28,684.00	24,091.31	2,019.38	4,592.69	83.99
Dept 276 - CEMETERY						
101-276-702.000	SALARIES	0.00	0.00	(3,701.73)	0.00	0.00
Total Dept 276 - CEMETERY		0.00	0.00	(3,701.73)	0.00	0.00
Dept 301 - POLICE						
101-301-681.302	PA 302 EXPENDITURES	875.00	873.40	0.00	1.60	99.82
101-301-702.000	SALARIES	61,275.00	53,314.12	4,384.60	7,960.88	87.01
101-301-706.000	SALARY AND WAGES - HOURLY	86,550.00	70,257.24	6,171.21	16,292.76	81.18
101-301-706.100	OVERTIME WAGES	2,000.00	2,092.48	0.00	(92.48)	104.62
101-301-707.000	SAL/WAGES, PT	22,000.00	21,717.25	1,215.00	282.75	98.71
101-301-707.100	POLICE SECRETARY	20,024.00	13,873.17	1,635.38	6,150.83	69.28
101-301-716.000	HEALTH INSURANCE	1,500.00	0.00	0.00	1,500.00	0.00
101-301-719.000	OTHER FRINGE BENEFITS	2,078.00	1,909.99	214.22	168.01	91.91
101-301-724.000	WORKMENS COMPENSATION	3,210.00	3,208.80	0.00	1.20	99.96
101-301-726.000	K-9 RELATED EXPENSES	1,250.00	699.37	0.00	550.63	55.95
101-301-727.000	OFFICE SUPPLIES	980.00	1,003.95	25.71	(23.95)	102.44
101-301-740.000	OPERATING SUPPLIES	4,213.00	2,808.33	0.00	1,404.67	66.66
101-301-741.000	POSTAGE & SHIPPING	430.00	116.47	0.00	313.53	27.09
101-301-744.000	AMMUNITION	1,000.00	735.49	0.00	264.51	73.55
101-301-745.000	FIREARMS	500.00	313.48	149.98	186.52	62.70
101-301-746.000	Community Policing Fund	1,400.00	118.33	47.30	1,281.67	8.45
101-301-758.000	POLICE UNIFORM ALLOWANCE	34.00	33.20	0.00	0.80	97.65
101-301-758.006	UNIFORMS	500.00	259.22	0.00	240.78	51.84
101-301-801.000	PROFESSIONAL SERVICES	1,271.00	1,188.44	0.00	82.56	93.50
101-301-801.301	Attorney Fees - Police	13,495.00	12,741.65	729.17	753.35	94.42
101-301-807.000	MEMBERSHIP AND DUES	563.00	562.17	285.00	0.83	99.85
101-301-840.000	PHYSICALS	525.00	0.00	0.00	525.00	0.00
101-301-841.000	INVESTIGATIONS	475.00	472.92	0.00	2.08	99.56
101-301-850.000	COMMUNICATIONS	6,500.00	5,514.34	709.88	985.66	84.84
101-301-860.000	TRAVEL EXPENSES	2,500.00	1,806.26	0.00	693.74	72.25
101-301-861.000	GAS AND OIL	5,475.00	2,181.54	0.00	3,293.46	39.85
101-301-900.000	PUBLISHING/PRINTING	700.00	389.78	62.38	310.22	55.68
101-301-912.000	LIABILITY INSURANCE	13,650.00	9,089.97	0.00	4,560.03	66.59
101-301-921.000	UTILITIES	4,300.00	3,663.46	340.69	636.54	85.20
101-301-930.000	REPAIRS AND MAINTENANCE	2,000.00	684.69	0.00	1,315.31	34.23

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
101-301-931.000	VEHICLE REPAIR & MAINTENANCE	8,525.00	8,120.68	253.09	404.32	95.26
101-301-932.000	COMPUTERS/EQUIPMENT/IT	6,575.00	5,477.85	433.42	1,097.15	83.31
101-301-943.000	EQUIPMENT RENTAL - POLICE	2,000.00	0.00	0.00	2,000.00	0.00
101-301-957.000	EDUCATION AND TRAINING	3,000.00	1,921.00	99.00	1,079.00	64.03
101-301-970.100	CAPITAL OUTLAY-CAPITALIZED	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 301 - POLICE		286,373.00	227,149.04	16,756.03	59,223.96	79.32
Dept 303 - FIRE PROTECTION						
101-303-740.000	OPERATING SUPPLIES	40,000.00	0.00	0.00	40,000.00	0.00
101-303-943.000	FOR FUTURE EQUIPMENT REPLACEMENT	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 303 - FIRE PROTECTION		45,000.00	0.00	0.00	45,000.00	0.00
Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY						
101-395-923.000	CONTRIBUTION TO DDA	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		20,000.00	0.00	0.00	20,000.00	0.00
Dept 396 - EXP. RELATED TO LDFA						
101-396-718.100	LDFA ANNUAL MERS PAYMENT	25,000.00	12,312.00	0.00	12,688.00	49.25
101-396-740.000	OPERATING SUPPLIES	6,000.00	5,900.00	0.00	100.00	98.33
Total Dept 396 - EXP. RELATED TO LDFA		31,000.00	18,212.00	0.00	12,788.00	58.75
Dept 440 - BUILDING & GROUNDS						
101-440-740.000	OPERATING SUPPLIES	2,400.00	1,952.11	0.00	447.89	81.34
101-440-801.000	PROFESSIONAL SERVICES	34,376.00	31,718.62	200.00	2,657.38	92.27
101-440-850.000	COMMUNICATIONS	1,080.00	962.73	233.94	117.27	89.14
101-440-900.000	PUBLISHING/PRINTING	100.00	38.70	0.00	61.30	38.70
101-440-921.000	UTILITIES	4,171.00	4,170.24	449.05	0.76	99.98
101-440-930.000	REPAIRS AND MAINTENANCE	7,004.00	3,998.37	1,492.56	3,005.63	57.09
101-440-943.000	EQUIPMENT RENTAL	420.00	422.15	12.44	(2.15)	100.51
Total Dept 440 - BUILDING & GROUNDS		49,551.00	43,262.92	2,387.99	6,288.08	87.31
Dept 441 - DEPT OF PUBLIC WORKS						
101-441-702.000	SALARIES	6,000.00	6,425.73	609.07	(425.73)	107.10
101-441-706.000	SALARY AND WAGES - HOURLY	38,000.00	33,738.38	3,576.45	4,261.62	88.79
101-441-707.000	SAL/WAGES, PT	4,100.00	2,590.81	124.50	1,509.19	63.19
101-441-728.000	SAFETY SUPPLIES	500.00	0.00	0.00	500.00	0.00
101-441-740.000	OPERATING SUPPLIES	2,550.00	1,357.49	221.41	1,192.51	53.23
101-441-768.000	REIMBURSEMENT EXPENSE	1,281.00	1,280.64	39.84	0.36	99.97
101-441-801.000	PROFESSIONAL SERVICES	3,940.00	3,196.02	129.00	743.98	81.12
101-441-807.000	MEMBERSHIP AND DUES	440.00	437.33	0.00	2.67	99.39
101-441-808.000	LICENSES - EXPENSE	300.00	0.00	0.00	300.00	0.00
101-441-840.000	PHYSICALS/CDL DRUG TESTING	900.00	890.17	30.00	9.83	98.91
101-441-860.000	TRAVEL EXPENSES	1,154.00	0.00	0.00	1,154.00	0.00
101-441-900.000	PUBLISHING/PRINTING	100.00	89.00	0.00	11.00	89.00
101-441-921.000	UTILITIES	8,500.00	5,731.62	1,052.28	2,768.38	67.43
101-441-930.000	REPAIRS AND MAINTENANCE	200.00	162.37	0.00	37.63	81.19

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
		04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 101 - GENERAL FUND						
Expenditures						
101-441-932.000	COMPUTERS/EQUIPMENT/IT	1,000.00	0.00	0.00	1,000.00	0.00
101-441-943.000	EQUIPMENT RENTAL	11,000.00	8,471.49	430.59	2,528.51	77.01
101-441-957.000	EDUCATION AND TRAINING	400.00	0.00	0.00	400.00	0.00
Total Dept 441 - DEPT OF PUBLIC WORKS		80,365.00	64,371.05	6,213.14	15,993.95	80.10
Dept 442 - AIRPORT						
101-442-740.000	OPERATING SUPPLIES	500.00	387.24	0.00	112.76	77.45
101-442-801.000	PROFESSIONAL SERVICES	5,722.00	5,637.88	0.00	84.12	98.53
101-442-808.000	LICENSES - EXPENSE	130.00	50.00	0.00	80.00	38.46
101-442-850.000	COMMUNICATIONS	300.00	277.92	0.00	22.08	92.64
101-442-912.000	LIABILITY INSURANCE	2,500.00	2,492.00	0.00	8.00	99.68
101-442-921.000	UTILITIES	6,791.00	6,320.08	1,051.23	470.92	93.07
101-442-930.000	REPAIRS AND MAINTENANCE	2,900.00	2,535.45	382.08	364.55	87.43
101-442-943.000	EQUIPMENT RENTAL	7,000.00	8,254.14	77.97	(1,254.14)	117.92
Total Dept 442 - AIRPORT		25,843.00	25,954.71	1,511.28	(111.71)	100.43
Dept 443 - TREES						
101-443-943.000	EQUIPMENT RENTAL	19,000.00	24,464.42	4,867.01	(5,464.42)	128.76
Total Dept 443 - TREES		19,000.00	24,464.42	4,867.01	(5,464.42)	128.76
Dept 444 - TREES						
101-444-740.000	OPERATING SUPPLIES	500.00	31.48	0.00	468.52	6.30
101-444-801.000	PROFESSIONAL SERVICES	700.00	700.00	700.00	0.00	100.00
101-444-943.000	EQUIPMENT RENTAL	1,500.00	1,685.36	635.12	(185.36)	112.36
Total Dept 444 - TREES		2,700.00	2,416.84	1,335.12	283.16	89.51
Dept 448 - STREET LIGHTING						
101-448-921.000	UTILITIES	24,550.00	22,969.85	605.49	1,580.15	93.56
101-448-930.000	REPAIRS AND MAINTENANCE	100.00	94.14	0.00	5.86	94.14
101-448-943.000	EQUIPMENT RENTAL	100.00	424.03	0.00	(324.03)	424.03
Total Dept 448 - STREET LIGHTING		24,750.00	23,488.02	605.49	1,261.98	94.90
Dept 526 - REFUSE SERVICE						
101-526-801.000	PROFESSIONAL SERVICES	92,000.00	81,937.83	9,514.61	10,062.17	89.06
Total Dept 526 - REFUSE SERVICE		92,000.00	81,937.83	9,514.61	10,062.17	89.06
Dept 728 - ECONOMIC DEVELOPMENT REVENUE						
101-728-719.000	OTHER FRINGE BENEFITS	0.00	(12,466.21)	0.00	12,466.21	100.00
Total Dept 728 - ECONOMIC DEVELOPMENT REVENUE		0.00	(12,466.21)	0.00	12,466.21	100.00
Dept 751 - RECREATION						
101-751-743.501	POP WARNER EXPENSES	0.00	6,212.10	0.00	(6,212.10)	100.00

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GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	04/30/2021 NORMAL (ABNORMAL)	MONTH 04/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
Total Dept 751 - RECREATION		0.00	6,212.10	0.00	(6,212.10)	100.00
Dept 850 - FRINGE BENEFITS						
101-850-714.000	MEDICARE	5,500.00	4,017.70	374.65	1,482.30	73.05
101-850-715.000	SOCIAL SECURITY	17,000.00	17,180.01	1,601.81	(180.01)	101.06
101-850-716.000	HEALTH INSURANCE	55,000.00	43,201.65	4,366.92	11,798.35	78.55
101-850-718.000	RETIREMENT	40,000.00	38,176.58	4,056.65	1,823.42	95.44
101-850-719.000	OTHER FRINGE BENEFITS	1,800.00	1,364.27	153.01	435.73	75.79
101-850-723.000	UNEMPLOYMENT COMP.	2,500.00	33.20	0.00	2,466.80	1.33
101-850-724.000	WORKMENS COMPENSATION	1,200.00	1,069.62	0.00	130.38	89.14
Total Dept 850 - FRINGE BENEFITS		123,000.00	105,043.03	10,553.04	17,956.97	85.40
Dept 851 - INSURANCE						
101-851-912.000	LIABILITY INSURANCE	3,000.00	2,065.90	0.00	934.10	68.86
Total Dept 851 - INSURANCE		3,000.00	2,065.90	0.00	934.10	68.86
Dept 895 - SPECIAL EVENTS						
101-895-880.000	COMMUNITY PROMOTIONS	1,921.50	1,921.50	0.00	0.00	100.00
101-895-943.000	EQUIPMENT RENTAL	750.00	0.00	0.00	750.00	0.00
Total Dept 895 - SPECIAL EVENTS		2,671.50	1,921.50	0.00	750.00	71.93
Dept 966 - CONTRIBUTION TO						
101-966-999.207	CONTRIB TO RECREATION	17,000.00	17,000.00	17,000.00	0.00	100.00
101-966-999.208	CONTRIB. TO PARK FUND	11,000.00	0.00	0.00	11,000.00	0.00
101-966-999.209	CONTRIB. TO CEMETERY FUND	28,500.00	0.00	0.00	28,500.00	0.00
Total Dept 966 - CONTRIBUTION TO		56,500.00	17,000.00	17,000.00	39,500.00	30.09
TOTAL EXPENDITURES		1,018,375.00	763,892.84	80,417.54	254,482.16	75.01
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		1,020,695.00	1,054,269.24	56,040.16	(33,574.24)	103.29
TOTAL EXPENDITURES		1,018,375.00	763,892.84	80,417.54	254,482.16	75.01
NET OF REVENUES & EXPENDITURES		2,320.00	290,376.40	(24,377.38)	(288,056.40)	2,516.22

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 202 - MAJOR STREET						
Revenues						
Dept 000 - 728						
202-000-403.327	CURRENT PROP TAX-N. OAK ST.	0.00	4,288.15	1,388.58	(4,288.15)	100.00
202-000-574.000	STATE SHARED REVENUE	130,000.00	90,588.27	0.00	39,411.73	69.68
202-000-575.000	METRO ACT - SOM	8,500.00	0.00	0.00	8,500.00	0.00
202-000-576.000	STATE-TRUNKL MAINT.	7,000.00	1,806.99	0.00	5,193.01	25.81
202-000-665.000	INTEREST-REVENUE	300.00	46.11	0.00	253.89	15.37
202-000-685.000	MISCELLANEOUS REVENUE	500.00	440.63	0.00	59.37	88.13
Total Dept 000 - 728		146,300.00	97,170.15	1,388.58	49,129.85	66.42
TOTAL REVENUES		146,300.00	97,170.15	1,388.58	49,129.85	66.42
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
202-202-803.000	INDEPENDENT AUDITOR SERVICES	1,720.00	1,708.33	0.00	11.67	99.32
Total Dept 202 - PROFESSIONAL SERVICES		1,720.00	1,708.33	0.00	11.67	99.32
Dept 451 - ROUTINE MAINTENANCE						
202-451-706.000	SALARY AND WAGES - HOURLY	2,000.00	1,208.99	0.00	791.01	60.45
202-451-706.100	OVERTIME WAGES	500.00	108.24	0.00	391.76	21.65
202-451-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
202-451-740.000	OPERATING SUPPLIES	960.00	958.51	0.00	1.49	99.84
202-451-801.000	PROFESSIONAL SERVICES	5,680.00	5,622.90	0.00	57.10	98.99
202-451-930.000	REPAIRS AND MAINTENANCE	1,320.00	1,281.09	687.75	38.91	97.05
202-451-943.000	EQUIPMENT RENTAL	4,000.00	1,616.57	0.00	2,383.43	40.41
202-451-970.100	CAPITAL OUTLAY-CAPITALIZED	11,000.00	0.00	0.00	11,000.00	0.00
Total Dept 451 - ROUTINE MAINTENANCE		26,460.00	10,796.30	687.75	15,663.70	40.80
Dept 452 - WINTER MAINTENANCE						
202-452-706.000	SALARY AND WAGES - HOURLY	3,780.00	4,919.22	0.00	(1,139.22)	130.14
202-452-706.100	OVERTIME WAGES	0.00	123.62	0.00	(123.62)	100.00
202-452-707.000	SAL/WAGES, PT	1,340.00	0.00	0.00	1,340.00	0.00
202-452-740.000	OPERATING SUPPLIES	8,900.00	8,889.44	0.00	10.56	99.88
202-452-943.000	EQUIPMENT RENTAL	20,000.00	16,835.48	0.00	3,164.52	84.18
Total Dept 452 - WINTER MAINTENANCE		34,020.00	30,767.76	0.00	3,252.24	90.44
Dept 453 - SIDEWALKS/NON-MOTORIZED						
202-453-706.000	SALARY AND WAGES - HOURLY	500.00	783.85	0.00	(283.85)	156.77
202-453-707.000	SAL/WAGES, PT	700.00	0.00	0.00	700.00	0.00
202-453-943.000	EQUIPMENT RENTAL	1,000.00	2,275.11	0.00	(1,275.11)	227.51
Total Dept 453 - SIDEWALKS/NON-MOTORIZED		2,200.00	3,058.96	0.00	(858.96)	139.04
Dept 454 - ADMINISTRATION						
202-454-702.000	SALARIES	7,000.00	6,247.23	609.08	752.77	89.25
202-454-801.000	PROFESSIONAL SERVICES	908.00	400.00	0.00	508.00	44.05
202-454-912.000	LIABILITY INSURANCE	1,500.00	1,239.54	0.00	260.46	82.64

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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 202 - MAJOR STREET Expenditures						
Total Dept 454 - ADMINISTRATION		9,408.00	7,886.77	609.08	1,521.23	83.83
Dept 455 - SWEEPING - US10						
202-455-706.000	SALARY AND WAGES - HOURLY	500.00	0.00	0.00	500.00	0.00
202-455-943.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 455 - SWEEPING - US10		600.00	0.00	0.00	600.00	0.00
Dept 456 - SHOULDER WORK						
202-456-706.000	SALARY AND WAGES - HOURLY	1,200.00	119.10	0.00	1,080.90	9.93
202-456-943.000	EQUIPMENT RENTAL	3,500.00	93.00	0.00	3,407.00	2.66
Total Dept 456 - SHOULDER WORK		4,700.00	212.10	0.00	4,487.90	4.51
Dept 457 - DRAINAGE						
202-457-706.000	SALARY AND WAGES - HOURLY	3,000.00	535.69	0.00	2,464.31	17.86
202-457-707.000	SAL/WAGES, PT	300.00	0.00	0.00	300.00	0.00
202-457-943.000	EQUIPMENT RENTAL	2,000.00	578.88	0.00	1,421.12	28.94
Total Dept 457 - DRAINAGE		5,300.00	1,114.57	0.00	4,185.43	21.03
Dept 459 - GRASS AND WEED						
202-459-706.000	SALARY AND WAGES - HOURLY	500.00	0.00	0.00	500.00	0.00
Total Dept 459 - GRASS AND WEED		500.00	0.00	0.00	500.00	0.00
Dept 460 - TRAFFIC SIGNS						
202-460-706.000	SALARY AND WAGES - HOURLY	500.00	391.28	0.00	108.72	78.26
202-460-740.000	OPERATING SUPPLIES	1,142.00	1,141.64	0.00	0.36	99.97
202-460-921.000	UTILITIES	1,800.00	1,103.69	83.68	696.31	61.32
202-460-943.000	EQUIPMENT RENTAL	100.00	222.23	0.00	(122.23)	222.23
Total Dept 460 - TRAFFIC SIGNS		3,542.00	2,858.84	83.68	683.16	80.71
Dept 461 - US 10-STATE TRUNKLINE						
202-461-706.000	SALARY AND WAGES - HOURLY	1,500.00	0.00	0.00	1,500.00	0.00
202-461-706.124	US-10 ROADSIDE CLEAN-UP	0.00	102.53	0.00	(102.53)	100.00
202-461-706.126	GRASS & WEEDS	0.00	54.12	0.00	(54.12)	100.00
202-461-706.132	US-10 SWEEPING & FLUSHING	100.00	0.00	0.00	100.00	0.00
202-461-707.000	SAL/WAGES, PT	500.00	0.00	0.00	500.00	0.00
202-461-801.000	PROFESSIONAL SERVICES	3,500.00	0.00	0.00	3,500.00	0.00
202-461-921.000	UTILITIES	2,500.00	2,227.11	238.23	272.89	89.08
202-461-943.000	EQUIPMENT RENTAL	0.00	357.88	0.00	(357.88)	100.00
Total Dept 461 - US 10-STATE TRUNKLINE		8,100.00	2,741.64	238.23	5,358.36	33.85
Dept 850 - FRINGE BENEFITS						
202-850-714.000	MEDICARE	500.00	203.31	8.84	296.69	40.66

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		AMENDED BUDGET	04/30/2021 NORMAL (ABNORMAL)	MONTH 04/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 202 - MAJOR STREET						
Expenditures						
202-850-715.000	SOCIAL SECURITY	2,000.00	869.21	37.77	1,130.79	43.46
202-850-716.000	HEALTH INSURANCE	6,000.00	2,695.74	0.00	3,304.26	44.93
202-850-718.000	RETIREMENT	3,500.00	1,972.73	38.48	1,527.27	56.36
202-850-719.000	OTHER FRINGE BENEFITS	500.00	163.70	18.36	336.30	32.74
202-850-723.000	UNEMPLOYMENT COMP.	500.00	13.28	0.00	486.72	2.66
202-850-724.000	WORKMENS COMPENSATION	2,500.00	1,497.45	0.00	1,002.55	59.90
Total Dept 850 - FRINGE BENEFITS		15,500.00	7,415.42	103.45	8,084.58	47.84
Dept 966 - CONTRIBUTION TO						
202-966-999.203	CONTRIB. TO LOCAL STREETS	30,000.00	0.00	0.00	30,000.00	0.00
Total Dept 966 - CONTRIBUTION TO		30,000.00	0.00	0.00	30,000.00	0.00
TOTAL EXPENDITURES		142,050.00	68,560.69	1,722.19	73,489.31	48.27
Fund 202 - MAJOR STREET:						
TOTAL REVENUES		146,300.00	97,170.15	1,388.58	49,129.85	66.42
TOTAL EXPENDITURES		142,050.00	68,560.69	1,722.19	73,489.31	48.27
NET OF REVENUES & EXPENDITURES		4,250.00	28,609.46	(333.61)	(24,359.46)	673.16

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 04/30/2021	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 203 - LOCAL STREET						
Revenues						
Dept 000 - 728						
203-000-403.326	CURRENT PROP TAX-S. HEMLOCK ST.	0.00	4,641.37	820.97	(4,641.37)	100.00
203-000-574.000	STATE SHARED REVENUE	65,000.00	37,188.54	0.00	27,811.46	57.21
203-000-665.000	INTEREST-REVENUE	150.00	122.59	0.00	27.41	81.73
203-000-685.000	MISCELLANEOUS REVENUE	0.00	40.99	0.00	(40.99)	100.00
203-000-699.202	TRANSFER FROM MAJOR STREET	30,000.00	0.00	0.00	30,000.00	0.00
Total Dept 000 - 728		95,150.00	41,993.49	820.97	53,156.51	44.13
TOTAL REVENUES		95,150.00	41,993.49	820.97	53,156.51	44.13
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
203-202-803.000	INDEPENDENT AUDITOR SERVICES	1,720.00	1,708.33	0.00	11.67	99.32
Total Dept 202 - PROFESSIONAL SERVICES		1,720.00	1,708.33	0.00	11.67	99.32
Dept 450 - CONSTRUCTION						
203-450-949.000	STREET RESURFACING	29,000.00	4,900.00	0.00	24,100.00	16.90
Total Dept 450 - CONSTRUCTION		29,000.00	4,900.00	0.00	24,100.00	16.90
Dept 451 - ROUTINE MAINTENANCE						
203-451-706.000	SALARY AND WAGES - HOURLY	2,500.00	1,734.68	36.08	765.32	69.39
203-451-706.100	OVERTIME WAGES	1,000.00	436.44	0.00	563.56	43.64
203-451-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
203-451-740.000	OPERATING SUPPLIES	600.00	582.18	0.00	17.82	97.03
203-451-930.000	REPAIRS AND MAINTENANCE	1,562.00	1,561.60	687.75	0.40	99.97
203-451-943.000	EQUIPMENT RENTAL	4,350.00	3,136.23	124.00	1,213.77	72.10
Total Dept 451 - ROUTINE MAINTENANCE		11,012.00	7,451.13	847.83	3,560.87	67.66
Dept 452 - WINTER MAINTENANCE						
203-452-706.000	SALARY AND WAGES - HOURLY	3,038.00	2,939.89	0.00	98.11	96.77
203-452-706.100	OVERTIME WAGES	0.00	8.61	0.00	(8.61)	100.00
203-452-707.000	SAL/WAGES, PT	1,000.00	0.00	0.00	1,000.00	0.00
203-452-740.000	OPERATING SUPPLIES	10,150.00	10,137.39	0.00	12.61	99.88
203-452-943.000	EQUIPMENT RENTAL	10,000.00	9,774.96	0.00	225.04	97.75
Total Dept 452 - WINTER MAINTENANCE		24,188.00	22,860.85	0.00	1,327.15	94.51
Dept 453 - SIDEWALKS/NON-MOTORIZED						
203-453-706.000	SALARY AND WAGES - HOURLY	500.00	476.83	0.00	23.17	95.37
203-453-707.000	SAL/WAGES, PT	500.00	0.00	0.00	500.00	0.00
203-453-943.000	EQUIPMENT RENTAL	0.00	134.20	0.00	(134.20)	100.00
Total Dept 453 - SIDEWALKS/NON-MOTORIZED		1,000.00	611.03	0.00	388.97	61.10
Dept 454 - ADMINISTRATION						

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Fund 203 - LOCAL STREET						
Expenditures						
203-454-702.000	SALARIES	2,280.00	1,703.92	166.13	576.08	74.73
203-454-801.000	PROFESSIONAL SERVICES	600.00	400.00	0.00	200.00	66.67
203-454-912.000	LIABILITY INSURANCE	900.00	826.37	0.00	73.63	91.82
Total Dept 454 - ADMINISTRATION		3,780.00	2,930.29	166.13	849.71	77.52
Dept 455 - SWEEPING - US10						
203-455-706.000	SALARY AND WAGES - HOURLY	100.00	0.00	0.00	100.00	0.00
203-455-943.000	EQUIPMENT RENTAL	100.00	0.00	0.00	100.00	0.00
Total Dept 455 - SWEEPING - US10		200.00	0.00	0.00	200.00	0.00
Dept 456 - SHOULDER WORK						
203-456-706.000	SALARY AND WAGES - HOURLY	800.00	54.87	0.00	745.13	6.86
203-456-943.000	EQUIPMENT RENTAL	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 456 - SHOULDER WORK		1,800.00	54.87	0.00	1,745.13	3.05
Dept 457 - DRAINAGE						
203-457-706.000	SALARY AND WAGES - HOURLY	2,000.00	521.73	0.00	1,478.27	26.09
203-457-943.000	EQUIPMENT RENTAL	1,000.00	522.35	0.00	477.65	52.24
Total Dept 457 - DRAINAGE		3,000.00	1,044.08	0.00	1,955.92	34.80
Dept 460 - TRAFFIC SIGNS						
203-460-706.000	SALARY AND WAGES - HOURLY	500.00	345.34	22.97	154.66	69.07
203-460-740.000	OPERATING SUPPLIES	1,900.00	1,892.64	152.20	7.36	99.61
203-460-943.000	EQUIPMENT RENTAL	100.00	206.55	0.00	(106.55)	206.55
Total Dept 460 - TRAFFIC SIGNS		2,500.00	2,444.53	175.17	55.47	97.78
Dept 850 - FRINGE BENEFITS						
203-850-714.000	MEDICARE	500.00	112.45	3.22	387.55	22.49
203-850-715.000	SOCIAL SECURITY	1,200.00	480.53	13.69	719.47	40.04
203-850-716.000	HEALTH INSURANCE	4,200.00	2,245.08	24.34	1,954.92	53.45
203-850-718.000	RETIREMENT	2,500.00	1,442.22	21.29	1,057.78	57.69
203-850-719.000	OTHER FRINGE BENEFITS	500.00	109.16	12.24	390.84	21.83
203-850-724.000	WORKMENS COMPENSATION	3,000.00	1,283.51	0.00	1,716.49	42.78
Total Dept 850 - FRINGE BENEFITS		11,900.00	5,672.95	74.78	6,227.05	47.67
TOTAL EXPENDITURES		90,100.00	49,678.06	1,263.91	40,421.94	55.14
Fund 203 - LOCAL STREET:						
TOTAL REVENUES		95,150.00	41,993.49	820.97	53,156.51	44.13
TOTAL EXPENDITURES		90,100.00	49,678.06	1,263.91	40,421.94	55.14
NET OF REVENUES & EXPENDITURES		5,050.00	(7,684.57)	(442.94)	12,734.57	152.17

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			04/30/2021	04/30/2021	MONTH 04/30/2021	MONTH 04/30/2021	BALANCE	BALANCE	
			NORMAL	(ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	

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GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	04/30/2021 NORMAL (ABNORMAL)	MONTH 04/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 207 - OTHER PARKS/RECREATION FUND						
Revenues						
Dept 000 - 728						
207-000-699.101	TRANSFER FROM GEN. FUND	17,000.00	17,000.00	17,000.00	0.00	100.00
Total Dept 000 - 728		17,000.00	17,000.00	17,000.00	0.00	100.00
Dept 751 - RECREATION						
207-751-667.200	PAVILLION RENTAL	1,000.00	475.00	475.00	525.00	47.50
207-751-685.150	RIVERSIDE EAST/WEST PARK PASS REVENUE	1,000.00	861.12	0.00	138.88	86.11
Total Dept 751 - RECREATION		2,000.00	1,336.12	475.00	663.88	66.81
TOTAL REVENUES		19,000.00	18,336.12	17,475.00	663.88	96.51
Expenditures						
Dept 751 - RECREATION						
207-751-707.000	SAL/WAGES, PT	186.00	0.00	0.00	186.00	0.00
207-751-729.000	PERMITS AND FEES	150.00	138.12	0.00	11.88	92.08
207-751-740.000	OPERATING SUPPLIES	1,180.00	1,098.34	0.00	81.66	93.08
207-751-750.000	REFUND	0.00	200.00	0.00	(200.00)	100.00
207-751-801.000	PROFESSIONAL SERVICES	1,231.00	1,065.16	0.00	165.84	86.53
207-751-921.000	UTILITIES	7,643.00	7,642.45	482.69	0.55	99.99
207-751-921.100	WATER USAGE FOR SPLASH PAD	5,060.00	4,448.09	0.00	611.91	87.91
207-751-930.000	REPAIRS AND MAINTENANCE	2,250.00	2,237.49	233.22	12.51	99.44
207-751-943.000	EQUIPMENT RENTAL	1,000.00	1,238.04	89.90	(238.04)	123.80
Total Dept 751 - RECREATION		18,700.00	18,067.69	805.81	632.31	96.62
Dept 850 - FRINGE BENEFITS						
207-850-714.000	MEDICARE	100.00	0.00	0.00	100.00	0.00
207-850-715.000	SOCIAL SECURITY	200.00	0.00	0.00	200.00	0.00
Total Dept 850 - FRINGE BENEFITS		300.00	0.00	0.00	300.00	0.00
TOTAL EXPENDITURES		19,000.00	18,067.69	805.81	932.31	95.09
Fund 207 - OTHER PARKS/RECREATION FUND:						
TOTAL REVENUES		19,000.00	18,336.12	17,475.00	663.88	96.51
TOTAL EXPENDITURES		19,000.00	18,067.69	805.81	932.31	95.09
NET OF REVENUES & EXPENDITURES		0.00	268.43	16,669.19	(268.43)	100.00

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		AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 208 - RIVERSIDE CAMPGROUND FUND						
Revenues						
Dept 000 - 728						
208-000-699.101	TRANSFER FROM GEN. FUND	11,000.00	0.00	0.00	11,000.00	0.00
Total Dept 000 - 728		11,000.00	0.00	0.00	11,000.00	0.00
Dept 757 - RIVERSIDE PARK						
208-757-667.000	REVENUE-PARK SALES	750.00	60.00	0.00	690.00	8.00
208-757-667.300	CAMP SITE RENTAL	0.00	478.00	0.00	(478.00)	100.00
208-757-667.400	DUMPING FEE (WASTEWATER)	300.00	0.00	0.00	300.00	0.00
208-757-667.500	SHOWER FEE	100.00	0.00	0.00	100.00	0.00
Total Dept 757 - RIVERSIDE PARK		1,150.00	538.00	0.00	612.00	46.78
TOTAL REVENUES		12,150.00	538.00	0.00	11,612.00	4.43
Expenditures						
Dept 757 - RIVERSIDE PARK						
208-757-707.000	SAL/WAGES, PT	1,480.00	0.00	0.00	1,480.00	0.00
208-757-729.000	PERMITS AND FEES	298.00	274.00	0.00	24.00	91.95
208-757-750.000	REFUND	500.00	3,390.00	0.00	(2,890.00)	678.00
208-757-801.000	PROFESSIONAL SERVICES	740.00	735.16	0.00	4.84	99.35
208-757-850.000	COMMUNICATIONS	252.00	249.66	0.00	2.34	99.07
208-757-900.000	PUBLISHING/PRINTING	500.00	0.00	0.00	500.00	0.00
208-757-912.000	LIABILITY INSURANCE	500.00	413.18	0.00	86.82	82.64
208-757-921.000	UTILITIES	5,180.00	2,339.58	319.26	2,840.42	45.17
208-757-930.000	REPAIRS AND MAINTENANCE	500.00	0.00	0.00	500.00	0.00
208-757-943.000	EQUIPMENT RENTAL	1,500.00	94.41	71.64	1,405.59	6.29
Total Dept 757 - RIVERSIDE PARK		11,450.00	7,495.99	390.90	3,954.01	65.47
Dept 850 - FRINGE BENEFITS						
208-850-714.000	MEDICARE	200.00	0.00	0.00	200.00	0.00
208-850-715.000	SOCIAL SECURITY	500.00	0.00	0.00	500.00	0.00
Total Dept 850 - FRINGE BENEFITS		700.00	0.00	0.00	700.00	0.00
TOTAL EXPENDITURES		12,150.00	7,495.99	390.90	4,654.01	61.70
Fund 208 - RIVERSIDE CAMPGROUND FUND:						
TOTAL REVENUES		12,150.00	538.00	0.00	11,612.00	4.43
TOTAL EXPENDITURES		12,150.00	7,495.99	390.90	4,654.01	61.70
NET OF REVENUES & EXPENDITURES		0.00	(6,957.99)	(390.90)	6,957.99	100.00

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GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	04/30/2021 NORMAL (ABNORMAL)	MONTH 04/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 209 - CEMETERY FUND						
Revenues						
Dept 000 - 728						
209-000-635.000	CEMETERY STORAGE	1,000.00	900.00	0.00	100.00	90.00
209-000-636.000	FOUNDATION INSTALLATION	3,000.00	2,724.80	0.00	275.20	90.83
209-000-637.000	GRAVE OPENINGS/CLOSINGS	13,000.00	14,350.00	1,300.00	(1,350.00)	110.38
209-000-638.000	CEMETERY DEED TRANSFER	0.00	200.00	0.00	(200.00)	100.00
209-000-642.000	SALES	9,500.00	1,300.00	1,300.00	8,200.00	13.68
209-000-665.000	INTEREST-REVENUE	800.00	0.00	0.00	800.00	0.00
209-000-685.000	MISCELLANEOUS REVENUE	0.00	550.00	550.00	(550.00)	100.00
209-000-699.101	TRANSFER FROM GEN. FUND	29,000.00	0.00	0.00	29,000.00	0.00
Total Dept 000 - 728		56,300.00	20,024.80	3,150.00	36,275.20	35.57
TOTAL REVENUES		56,300.00	20,024.80	3,150.00	36,275.20	35.57
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
209-202-803.000	INDEPENDENT AUDITOR SERVICES	500.00	500.00	0.00	0.00	100.00
Total Dept 202 - PROFESSIONAL SERVICES		500.00	500.00	0.00	0.00	100.00
Dept 276 - CEMETERY						
209-276-702.000	SALARIES	0.00	4,089.31	4,089.31	(4,089.31)	100.00
209-276-706.000	SALARY AND WAGES - HOURLY	3,281.00	0.00	0.00	3,281.00	0.00
209-276-740.000	OPERATING SUPPLIES	969.00	0.00	0.00	969.00	0.00
209-276-801.000	PROFESSIONAL SERVICES	47,500.00	25,450.01	0.00	22,049.99	53.58
209-276-803.000	INDEPENDENT AUDITOR SERVICES	500.00	0.00	0.00	500.00	0.00
209-276-921.000	UTILITIES	600.00	391.89	0.00	208.11	65.32
209-276-930.000	REPAIRS AND MAINTENANCE	1,850.00	300.00	0.00	1,550.00	16.22
209-276-932.000	COMPUTERS/EQUIPMENT/IT	1,000.00	360.00	0.00	640.00	36.00
209-276-943.000	EQUIPMENT RENTAL	100.00	284.84	0.00	(184.84)	284.84
Total Dept 276 - CEMETERY		55,800.00	30,876.05	4,089.31	24,923.95	55.33
Dept 850 - FRINGE BENEFITS						
209-850-714.000	MEDICARE	0.00	1.66	1.66	(1.66)	100.00
209-850-715.000	SOCIAL SECURITY	0.00	7.10	7.10	(7.10)	100.00
209-850-718.000	RETIREMENT	0.00	6.12	6.12	(6.12)	100.00
Total Dept 850 - FRINGE BENEFITS		0.00	14.88	14.88	(14.88)	100.00
TOTAL EXPENDITURES		56,300.00	31,390.93	4,104.19	24,909.07	55.76
Fund 209 - CEMETERY FUND:						
TOTAL REVENUES		56,300.00	20,024.80	3,150.00	36,275.20	35.57
TOTAL EXPENDITURES		56,300.00	31,390.93	4,104.19	24,909.07	55.76
NET OF REVENUES & EXPENDITURES		0.00	(11,366.13)	(954.19)	11,366.13	100.00

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
		04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY						
248-395-569.000	STATE GRANTS- OTHER	15,000.00	0.00	0.00	15,000.00	0.00
248-395-573.000	LOCAL COMMUNITY STABILIZATION SHARE	55,000.00	48,575.39	0.00	6,424.61	88.32
248-395-665.000	INTEREST-REVENUE	700.00	76.10	0.00	623.90	10.87
248-395-685.000	MISCELLANEOUS REVENUE	0.00	861.00	0.00	(861.00)	100.00
248-395-685.801	RENT REVENUE	1,000.00	522.00	0.00	478.00	52.20
248-395-685.802	PROMO PROJECTS REVENUE	4,000.00	4,190.00	0.00	(190.00)	104.75
248-395-685.804	MMS PLEDGES-CITY CONTRIBUTION	20,000.00	0.00	0.00	20,000.00	0.00
248-395-685.805	IND/CORPORATE DONATIONS	28,300.00	19,970.70	0.00	8,329.30	70.57
248-395-685.807	FARMERS MARKET REVENUE	1,500.00	3,873.50	0.00	(2,373.50)	258.23
248-395-685.808	EVENT DONATIONS REV	4,000.00	668.00	0.00	3,332.00	16.70
248-395-685.811	SUMMER CONCERT SERIES GRANT REVENUE	0.00	945.00	0.00	(945.00)	100.00
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		129,500.00	79,681.69	0.00	49,818.31	61.53
TOTAL REVENUES		129,500.00	79,681.69	0.00	49,818.31	61.53
Expenditures						
Dept 000 - 728						
248-000-955.807	FARMERS MARKET MISC EXPENSE	0.00	19.65	0.00	(19.65)	100.00
Total Dept 000 - 728		0.00	19.65	0.00	(19.65)	100.00
Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY						
248-395-702.000	SALARIES	36,050.00	20,131.17	3,865.38	15,918.83	55.84
248-395-710.000	CASH-IN-LIEU	12,000.00	0.00	0.00	12,000.00	0.00
248-395-718.000	RETIREMENT	1,100.00	0.00	0.00	1,100.00	0.00
248-395-723.000	UNEMPLOYMENT COMP.	220.00	101.22	4.00	118.78	46.01
248-395-724.000	WORKMENS COMPENSATION	950.00	0.00	0.00	950.00	0.00
248-395-727.000	OFFICE SUPPLIES	750.00	587.19	0.00	162.81	78.29
248-395-740.000	OPERATING SUPPLIES	0.00	309.97	0.00	(309.97)	100.00
248-395-741.000	POSTAGE & SHIPPING	0.00	63.15	0.00	(63.15)	100.00
248-395-801.000	PROFESSIONAL SERVICES	15,000.00	2,402.50	0.00	12,597.50	16.02
248-395-803.000	INDEPENDENT AUDITOR SERVICES	2,655.00	2,500.00	0.00	155.00	94.16
248-395-804.000	DDA LEGAL SERVICES	250.00	0.00	0.00	250.00	0.00
248-395-807.000	MEMBERSHIP AND DUES	625.00	450.00	0.00	175.00	72.00
248-395-850.000	COMMUNICATIONS	0.00	1,428.29	0.00	(1,428.29)	100.00
248-395-860.000	TRAVEL EXPENSES	5,000.00	4,430.17	204.96	569.83	88.60
248-395-880.000	COMMUNITY PROMOTIONS	8,000.00	0.00	0.00	8,000.00	0.00
248-395-880.101	FACADE GRANTS	10,000.00	0.00	0.00	10,000.00	0.00
248-395-880.102	CHRISTMAS DECORATIONS	3,750.00	1,921.50	0.00	1,828.50	51.24
248-395-880.105	SHOP LOCAL (VITALITY PROJECT)	0.00	4,208.26	0.00	(4,208.26)	100.00
248-395-880.106	MARKETING & COMMUN(ORGANIZATION PROJECT)	1,700.00	367.85	0.00	1,332.15	21.64
248-395-880.109	SUM CONCERT SERIES (EXISTING PROJECTS)	0.00	3,595.00	0.00	(3,595.00)	100.00
248-395-880.110	FARMERS MARKET (EXISTING PROJECT)	0.00	25.00	0.00	(25.00)	100.00
248-395-880.112	EVART BUCKS (EXISTING PROJECT)	500.00	165.00	0.00	335.00	33.00
248-395-900.000	PUBLISHING/PRINTING	0.00	377.84	0.00	(377.84)	100.00
248-395-921.000	UTILITIES	2,700.00	982.40	0.00	1,717.60	36.39
248-395-930.000	REPAIRS AND MAINTENANCE	0.00	110.00	0.00	(110.00)	100.00
248-395-955.000	MISCELLANEOUS EXPENSE	700.00	685.15	0.00	14.85	97.88
248-395-957.000	EDUCATION AND TRAINING	500.00	0.00	0.00	500.00	0.00
248-395-967.000	PROJECT COSTS	15,000.00	5,416.31	0.00	9,583.69	36.11

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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Expenditures						
Total Dept 395 - DOWNTOWN DEVELOPMENT AUTHORITY		117,450.00	50,257.97	4,074.34	67,192.03	42.79
Dept 850 - FRINGE BENEFITS						
248-850-714.000	MEDICARE	780.00	291.91	56.05	488.09	37.42
248-850-715.000	SOCIAL SECURITY	2,994.00	1,248.13	239.65	1,745.87	41.69
Total Dept 850 - FRINGE BENEFITS		3,774.00	1,540.04	295.70	2,233.96	40.81
TOTAL EXPENDITURES		121,224.00	51,817.66	4,370.04	69,406.34	42.75
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:						
TOTAL REVENUES		129,500.00	79,681.69	0.00	49,818.31	61.53
TOTAL EXPENDITURES		121,224.00	51,817.66	4,370.04	69,406.34	42.75
NET OF REVENUES & EXPENDITURES		8,276.00	27,864.03	(4,370.04)	(19,588.03)	336.68

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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 271 - LIBRARY FUND						
Revenues						
Dept 000 - 728						
271-000-403.100	LIBRARY CURRENT TAX REVENUE	29,800.00	0.00	0.00	29,800.00	0.00
Total Dept 000 - 728		29,800.00	0.00	0.00	29,800.00	0.00
TOTAL REVENUES		29,800.00	0.00	0.00	29,800.00	0.00
Expenditures						
Dept 000 - 728						
271-000-996.223	PAYMENT TO LIBRARY CURRENT PROPERTY TAX	29,800.00	0.00	0.00	29,800.00	0.00
Total Dept 000 - 728		29,800.00	0.00	0.00	29,800.00	0.00
TOTAL EXPENDITURES		29,800.00	0.00	0.00	29,800.00	0.00
Fund 271 - LIBRARY FUND:						
TOTAL REVENUES		29,800.00	0.00	0.00	29,800.00	0.00
TOTAL EXPENDITURES		29,800.00	0.00	0.00	29,800.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 590 - SEWER FUND						
Revenues						
Dept 000 - 728						
590-000-403.325	SPECIAL ASSESSMENT S. OAK ST	2,000.00	1,913.56	826.68	86.44	95.68
590-000-642.000	SALES	639,000.00	437,679.04	49,756.92	201,320.96	68.49
590-000-644.000	READY TO SERVE FEE	180,000.00	167,796.56	16,774.72	12,203.44	93.22
590-000-660.000	INTEREST AND PENALTIES	5,000.00	0.00	0.00	5,000.00	0.00
590-000-665.000	INTEREST-REVENUE	2,000.00	254.07	0.00	1,745.93	12.70
590-000-685.000	MISCELLANEOUS REVENUE	0.00	8,383.18	0.00	(8,383.18)	100.00
Total Dept 000 - 728		828,000.00	616,026.41	67,358.32	211,973.59	74.40
TOTAL REVENUES		828,000.00	616,026.41	67,358.32	211,973.59	74.40
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
590-202-803.000	INDEPENDENT AUDITOR SERVICES	4,400.00	4,375.01	0.00	24.99	99.43
Total Dept 202 - PROFESSIONAL SERVICES		4,400.00	4,375.01	0.00	24.99	99.43
Dept 537 - ADMINISTRATION						
590-537-702.000	SALARIES	65,000.00	48,198.09	4,330.98	16,801.91	74.15
590-537-706.000	SALARY AND WAGES - HOURLY	55,000.00	47,798.98	4,223.95	7,201.02	86.91
590-537-727.000	OFFICE SUPPLIES	1,000.00	973.13	24.72	26.87	97.31
590-537-729.000	PERMITS AND FEES	4,000.00	3,650.00	0.00	350.00	91.25
590-537-740.000	OPERATING SUPPLIES	3,200.00	2,664.54	328.93	535.46	83.27
590-537-741.000	POSTAGE & SHIPPING	1,860.00	908.13	2.33	951.87	48.82
590-537-801.000	PROFESSIONAL SERVICES	4,528.00	4,492.65	160.16	35.35	99.22
590-537-807.000	MEMBERSHIP AND DUES	253.00	252.17	150.00	0.83	99.67
590-537-840.000	PHYSICALS/DRUG TESTING	155.00	151.67	30.00	3.33	97.85
590-537-850.000	COMMUNICATIONS	3,225.00	2,918.61	362.85	306.39	90.50
590-537-860.000	TRAVEL EXPENSES	500.00	221.48	221.48	278.52	44.30
590-537-900.000	PUBLISHING/PRINTING	1,000.00	877.25	119.05	122.75	87.73
590-537-930.000	REPAIRS AND MAINTENANCE	1,500.00	0.02	0.00	1,499.98	0.00
590-537-932.000	COMPUTERS/EQUIPMENT/IT	4,775.00	4,621.23	219.00	153.77	96.78
590-537-943.000	EQUIPMENT RENTAL	200.00	194.07	56.05	5.93	97.04
590-537-955.000	MISCELLANEOUS EXPENSE	1,400.00	1,314.50	0.00	85.50	93.89
590-537-957.000	EDUCATION AND TRAINING	250.00	225.00	225.00	25.00	90.00
Total Dept 537 - ADMINISTRATION		147,846.00	119,461.52	10,454.50	28,384.48	80.80
Dept 538 - PLANT OPERATION						
590-538-706.000	SALARY AND WAGES - HOURLY	25,000.00	15,803.83	1,669.31	9,196.17	63.22
590-538-730.000	OUTSOURCED TESTING	5,550.00	4,766.80	0.00	783.20	85.89
590-538-731.000	FERRIC CHLORIDE	15,450.00	6,893.12	0.00	8,556.88	44.62
590-538-740.000	OPERATING SUPPLIES	5,000.00	4,248.54	527.45	751.46	84.97
590-538-801.000	PROFESSIONAL SERVICES	24,450.00	22,698.18	786.66	1,751.82	92.84
590-538-850.000	COMMUNICATIONS	1,500.00	1,286.98	142.37	213.02	85.80
590-538-912.000	LIABILITY INSURANCE	16,550.00	16,527.19	0.00	22.81	99.86
590-538-921.000	UTILITIES	44,095.00	37,988.34	1,051.42	6,106.66	86.15
590-538-930.000	REPAIRS AND MAINTENANCE	4,975.00	4,881.12	533.92	93.88	98.11
590-538-943.000	EQUIPMENT RENTAL	5,000.00	3,430.98	133.47	1,569.02	68.62
590-538-969.000	DEPRECIATION	162,000.00	0.00	0.00	162,000.00	0.00
590-538-970.100	CAPITAL OUTLAY-CAPITALIZED	120,000.00	12,001.00	12,001.00	107,999.00	10.00

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GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	04/30/2021 NORMAL (ABNORMAL)	MONTH 04/30/2021 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 590 - SEWER FUND						
Expenditures						
590-538-970.101	STORM SEWER/SANITARY SEWER IMPROVEMENTS	50,000.00	50.55	0.00	49,949.45	0.10
Total Dept 538 - PLANT OPERATION		479,570.00	130,576.63	16,845.60	348,993.37	27.23
Dept 539 - COLLECTION						
590-539-702.000	SALARIES	38,784.00	14,785.78	1,354.12	23,998.22	38.12
590-539-706.000	SALARY AND WAGES - HOURLY	38,000.00	28,076.97	2,970.21	9,923.03	73.89
590-539-707.000	SAL/WAGES, PT	2,200.00	518.13	24.89	1,681.87	23.55
590-539-740.000	OPERATING SUPPLIES	3,200.00	865.36	0.00	2,334.64	27.04
590-539-930.000	REPAIRS AND MAINTENANCE	2,800.00	1,777.48	0.00	1,022.52	63.48
590-539-943.000	EQUIPMENT RENTAL	15,000.00	15,993.06	964.08	(993.06)	106.62
Total Dept 539 - COLLECTION		99,984.00	62,016.78	5,313.30	37,967.22	62.03
Dept 850 - FRINGE BENEFITS						
590-850-714.000	MEDICARE	3,500.00	2,149.65	200.45	1,350.35	61.42
590-850-715.000	SOCIAL SECURITY	11,000.00	9,190.06	857.13	1,809.94	83.55
590-850-716.000	HEALTH INSURANCE	48,000.00	38,160.98	3,360.06	9,839.02	79.50
590-850-718.000	RETIREMENT	16,000.00	18,620.52	1,613.65	(2,620.52)	116.38
590-850-719.000	OTHER FRINGE BENEFITS	2,000.00	1,036.86	116.29	963.14	51.84
590-850-723.000	UNEMPLOYMENT COMP.	2,500.00	54.78	0.00	2,445.22	2.19
590-850-724.000	WORKMENS COMPENSATION	7,500.00	7,273.25	0.00	226.75	96.98
Total Dept 850 - FRINGE BENEFITS		90,500.00	76,486.10	6,147.58	14,013.90	84.52
TOTAL EXPENDITURES		822,300.00	392,916.04	38,760.98	429,383.96	47.78
Fund 590 - SEWER FUND:						
TOTAL REVENUES		828,000.00	616,026.41	67,358.32	211,973.59	74.40
TOTAL EXPENDITURES		822,300.00	392,916.04	38,760.98	429,383.96	47.78
NET OF REVENUES & EXPENDITURES		5,700.00	223,110.37	28,597.34	(217,410.37)	3,914.22

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 591 - WATER FUND						
Revenues						
Dept 000 - 728						
591-000-403.325	SPECIAL ASSESSMENT S. OAK ST	2,000.00	1,913.55	826.68	86.45	95.68
591-000-403.326	CURRENT PROP TAX-S. HEMLOCK ST.	0.00	3,225.38	570.51	(3,225.38)	100.00
591-000-403.327	CURRENT PROP TAX-N. OAK ST.	0.00	100,757.09	2,171.87	(100,757.09)	100.00
591-000-642.000	SALES	1,227,400.00	981,050.98	128,102.55	246,349.02	79.93
591-000-644.000	READY TO SERVE FEE	98,400.00	94,881.10	9,466.82	3,518.90	96.42
591-000-645.000	LAWN METER SALES	500.00	65.00	0.00	435.00	13.00
591-000-660.000	INTEREST AND PENALTIES	2,000.00	0.00	0.00	2,000.00	0.00
591-000-665.000	INTEREST-REVENUE	3,000.00	4,780.26	0.00	(1,780.26)	159.34
591-000-685.000	MISCELLANEOUS REVENUE	10,000.00	20,337.06	0.00	(10,337.06)	203.37
591-000-691.000	TOWER LEASE REVENUE	34,200.00	11,050.00	0.00	23,150.00	32.31
Total Dept 000 - 728		1,377,500.00	1,218,060.42	141,138.43	159,439.58	88.43
TOTAL REVENUES		1,377,500.00	1,218,060.42	141,138.43	159,439.58	88.43
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
591-202-803.000	INDEPENDENT AUDITOR SERVICES	4,400.00	4,375.00	0.00	25.00	99.43
Total Dept 202 - PROFESSIONAL SERVICES		4,400.00	4,375.00	0.00	25.00	99.43
Dept 545 - ADMINISTRATION						
591-545-702.000	SALARIES	66,000.00	44,550.30	4,002.76	21,449.70	67.50
591-545-706.000	SALARY AND WAGES - HOURLY	38,000.00	28,424.95	2,956.72	9,575.05	74.80
591-545-707.000	SAL/WAGES, PT	13,000.00	18,792.65	2,031.67	(5,792.65)	144.56
591-545-727.000	OFFICE SUPPLIES	1,000.00	973.09	24.71	26.91	97.31
591-545-729.000	PERMITS AND FEES	5,897.00	5,735.05	0.00	161.95	97.25
591-545-740.000	OPERATING SUPPLIES	4,600.00	1,688.00	208.75	2,912.00	36.70
591-545-741.000	POSTAGE & SHIPPING	3,000.00	908.13	2.34	2,091.87	30.27
591-545-801.000	PROFESSIONAL SERVICES	36,780.00	7,922.78	1,040.18	28,857.22	21.54
591-545-807.000	MEMBERSHIP AND DUES	3,000.00	2,953.78	150.00	46.22	98.46
591-545-840.000	PHYSICALS/DRUG TEST	2,500.00	231.16	30.00	2,268.84	9.25
591-545-850.000	COMMUNICATIONS	2,658.00	2,462.74	362.85	195.26	92.65
591-545-860.000	TRAVEL EXPENSES	1,500.00	0.00	0.00	1,500.00	0.00
591-545-900.000	PUBLISHING/PRINTING	2,000.00	1,772.40	119.05	227.60	88.62
591-545-930.000	REPAIRS AND MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
591-545-932.000	COMPUTERS/EQUIPMENT/IT	6,790.00	4,621.23	219.00	2,168.77	68.06
591-545-943.000	EQUIPMENT RENTAL	1,000.00	269.89	0.00	730.11	26.99
591-545-955.000	MISCELLANEOUS EXPENSE	1,500.00	1,314.50	0.00	185.50	87.63
591-545-957.000	EDUCATION AND TRAINING	2,000.00	(140.00)	(140.00)	2,140.00	(7.00)
Total Dept 545 - ADMINISTRATION		193,225.00	122,480.65	11,008.03	70,744.35	63.39
Dept 546 - PLANT/OPERATIONS						
591-546-706.000	SALARY AND WAGES - HOURLY	25,000.00	14,875.60	1,571.22	10,124.40	59.50
591-546-707.000	SAL/WAGES, PT	2,500.00	345.59	16.60	2,154.41	13.82
591-546-730.000	OUTSOURCED TESTING	15,000.00	8,255.80	1,048.00	6,744.20	55.04
591-546-732.000	CHLORINE/TREATMENT CHEMICALS	29,325.00	21,242.46	0.00	8,082.54	72.44
591-546-740.000	OPERATING SUPPLIES	10,700.00	9,865.79	1,392.02	834.21	92.20
591-546-801.000	PROFESSIONAL SERVICES	30,000.00	22,589.53	786.67	7,410.47	75.30
591-546-807.000	MEMBERSHIP AND DUES	3,000.00	0.00	0.00	3,000.00	0.00

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		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 04/30/2021	BALANCE	% BDGT
				INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 591 - WATER FUND						
Expenditures						
591-546-850.000	COMMUNICATIONS	2,000.00	1,139.33	71.18	860.67	56.97
591-546-912.000	LIABILITY INSURANCE	6,000.00	4,958.15	0.00	1,041.85	82.64
591-546-921.000	UTILITIES	110,000.00	66,492.23	1,039.38	43,507.77	60.45
591-546-930.000	REPAIRS AND MAINTENANCE	3,000.00	2,890.49	0.00	109.51	96.35
591-546-943.000	EQUIPMENT RENTAL	25,000.00	6,387.47	898.06	18,612.53	25.55
591-546-957.000	EDUCATION AND TRAINING	2,500.00	0.00	0.00	2,500.00	0.00
591-546-969.000	DEPRECIATION	262,000.00	0.00	0.00	262,000.00	0.00
Total Dept 546 - PLANT/OPERATIONS		526,025.00	159,042.44	6,823.13	366,982.56	30.23
Dept 547 - DISTRIBUTION						
591-547-706.000	SALARY AND WAGES - HOURLY	40,000.00	27,144.27	2,871.65	12,855.73	67.86
591-547-734.000	WATER TOWER MAINTENANCE	51,050.00	51,022.17	0.00	27.83	99.95
591-547-740.000	OPERATING SUPPLIES	7,000.00	1,053.70	200.37	5,946.30	15.05
591-547-801.000	PROFESSIONAL SERVICES	5,000.00	1,325.00	0.00	3,675.00	26.50
591-547-930.000	REPAIRS AND MAINTENANCE	7,000.00	1,384.39	0.00	5,615.61	19.78
591-547-943.000	EQUIPMENT RENTAL	20,000.00	8,579.57	269.04	11,420.43	42.90
591-547-970.100	CAPITAL OUTLAY-CAPITALIZED	200,000.00	215,726.84	211,196.84	(15,726.84)	107.86
591-547-970.300	LEAD SERVICE LINE REPLACEMENTS	150,000.00	332.81	0.00	149,667.19	0.22
591-547-970.400	WELL IMPROVEMENTS	33,000.00	0.00	0.00	33,000.00	0.00
Total Dept 547 - DISTRIBUTION		513,050.00	306,568.75	214,537.90	206,481.25	59.75
Dept 548 - ACCOUNTING AND COLLECTION						
591-548-702.000	SALARIES	38,940.00	15,233.04	1,395.04	23,706.96	39.12
591-548-943.000	EQUIPMENT RENTAL	15,000.00	12,383.30	1,020.13	2,616.70	82.56
Total Dept 548 - ACCOUNTING AND COLLECTION		53,940.00	27,616.34	2,415.17	26,323.66	51.20
Dept 850 - FRINGE BENEFITS						
591-850-714.000	MEDICARE	2,500.00	2,066.97	203.28	433.03	82.68
591-850-715.000	SOCIAL SECURITY	10,000.00	8,839.20	869.44	1,160.80	88.39
591-850-716.000	HEALTH INSURANCE	40,000.00	36,840.06	3,635.17	3,159.94	92.10
591-850-718.000	RETIREMENT	22,000.00	18,148.03	1,632.11	3,851.97	82.49
591-850-719.000	OTHER FRINGE BENEFITS	1,000.00	873.11	97.93	126.89	87.31
591-850-723.000	UNEMPLOYMENT COMP.	3,000.00	64.74	0.00	2,935.26	2.16
591-850-724.000	WORKMENS COMPENSATION	7,060.00	7,059.37	0.00	0.63	99.99
Total Dept 850 - FRINGE BENEFITS		85,560.00	73,891.48	6,437.93	11,668.52	86.36
TOTAL EXPENDITURES		1,376,200.00	693,974.66	241,222.16	682,225.34	50.43
Fund 591 - WATER FUND:						
TOTAL REVENUES		1,377,500.00	1,218,060.42	141,138.43	159,439.58	88.43
TOTAL EXPENDITURES		1,376,200.00	693,974.66	241,222.16	682,225.34	50.43
NET OF REVENUES & EXPENDITURES		1,300.00	524,085.76	(100,083.73)	(522,785.76)	0.314.29

PERIOD ENDING 04/30/2021

% Fiscal Year Completed: 83.29

		2020-21	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	04/30/2021	MONTH 04/30/2021	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 661 - EQUIPMENT POOL FUND						
Revenues						
Dept 000 - 728						
661-000-654.101	GENERAL FUND	52,350.00	45,467.57	6,184.67	6,882.43	86.85
661-000-654.202	MAJOR STREETS	30,700.00	21,979.15	0.00	8,720.85	71.59
661-000-654.203	LOCAL STREET FUND	16,700.00	13,774.29	124.00	2,925.71	82.48
661-000-654.590	SEWER FUND	20,200.00	19,618.11	1,153.60	581.89	97.12
661-000-654.591	WATER FUND	61,000.00	27,620.23	2,187.23	33,379.77	45.28
661-000-665.000	INTEREST-REVENUE	750.00	721.27	0.00	28.73	96.17
661-000-685.000	MISCELLANEOUS REVENUE	0.00	(37.90)	0.00	37.90	100.00
Total Dept 000 - 728		181,700.00	129,142.72	9,649.50	52,557.28	71.07
TOTAL REVENUES		181,700.00	129,142.72	9,649.50	52,557.28	71.07
Expenditures						
Dept 202 - PROFESSIONAL SERVICES						
661-202-803.000	INDEPENDENT AUDITOR SERVICES	2,100.00	2,058.33	0.00	41.67	98.02
Total Dept 202 - PROFESSIONAL SERVICES		2,100.00	2,058.33	0.00	41.67	98.02
Dept 599 - EQUIPMENT POOL						
661-599-702.000	SALARIES	7,000.00	4,543.63	442.99	2,456.37	64.91
661-599-706.000	SALARY AND WAGES - HOURLY	5,000.00	2,965.03	325.15	2,034.97	59.30
661-599-706.661	PREVENTIVE MAINTENANCE	100.00	0.00	0.00	100.00	0.00
661-599-740.000	OPERATING SUPPLIES	7,350.00	4,710.00	315.14	2,640.00	64.08
661-599-801.000	PROFESSIONAL SERVICES	9,450.00	9,307.58	6,244.48	142.42	98.49
661-599-861.000	GAS AND OIL	16,000.00	12,206.63	3,309.43	3,793.37	76.29
661-599-912.000	LIABILITY INSURANCE	7,500.00	6,197.70	0.00	1,302.30	82.64
661-599-930.000	REPAIRS AND MAINTENANCE	15,500.00	9,838.42	50.86	5,661.58	63.47
661-599-930.100	PREVENTATIVE MAINTENANCE	1,500.00	1,037.71	0.00	462.29	69.18
661-599-969.000	DEPRECIATION	60,000.00	0.00	0.00	60,000.00	0.00
661-599-970.100	CAPITAL OUTLAY-CAPITALIZED	21,800.00	55,972.00	0.00	(34,172.00)	256.75
Total Dept 599 - EQUIPMENT POOL		151,200.00	106,778.70	10,688.05	44,421.30	70.62
Dept 850 - FRINGE BENEFITS						
661-850-714.000	MEDICARE	300.00	105.93	10.82	194.07	35.31
661-850-715.000	SOCIAL SECURITY	600.00	452.80	46.16	147.20	75.47
661-850-716.000	HEALTH INSURANCE	1,500.00	1,010.08	118.67	489.92	67.34
661-850-718.000	RETIREMENT	1,000.00	854.98	104.30	145.02	85.50
Total Dept 850 - FRINGE BENEFITS		3,400.00	2,423.79	279.95	976.21	71.29
Dept 907 - SCHEDULED PAYMENTS						
661-907-950.991	PRINCIPAL	23,000.00	22,040.29	0.00	959.71	95.83
Total Dept 907 - SCHEDULED PAYMENTS		23,000.00	22,040.29	0.00	959.71	95.83
TOTAL EXPENDITURES		179,700.00	133,301.11	10,968.00	46,398.89	74.18

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
PERIOD ENDING 04/30/2021
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GL NUMBER	DESCRIPTION	2020-21	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT
		AMENDED BUDGET	04/30/2021	MONTH	04/30/2021	NORMAL	(ABNORMAL)	
			NORMAL (ABNORMAL)	INCREASE	(DECREASE)			USED
Fund 661 - EQUIPMENT POOL FUND								
Fund 661 - EQUIPMENT POOL FUND:								
TOTAL REVENUES		181,700.00	129,142.72		9,649.50		52,557.28	71.07
TOTAL EXPENDITURES		179,700.00	133,301.11		10,968.00		46,398.89	74.18
NET OF REVENUES & EXPENDITURES		2,000.00	(4,158.39)		(1,318.50)		6,158.39	207.92

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 663 - FIRE VEHICLE						
Revenues						
Dept 000 - 728						
663-000-665.000	INTEREST-REVENUE	0.00	238.35	0.00	(238.35)	100.00
Total Dept 000 - 728		0.00	238.35	0.00	(238.35)	100.00
TOTAL REVENUES		0.00	238.35	0.00	(238.35)	100.00
Fund 663 - FIRE VEHICLE:						
TOTAL REVENUES		0.00	238.35	0.00	(238.35)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	238.35	0.00	(238.35)	100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 701 - TRUST AND AGENCY						
Revenues						
Dept 000 - 728						
701-000-665.000	INTEREST	0.00	18.35	0.00	(18.35)	100.00
Total Dept 000 - 728		0.00	18.35	0.00	(18.35)	100.00
TOTAL REVENUES		0.00	18.35	0.00	(18.35)	100.00
Fund 701 - TRUST AND AGENCY:						
TOTAL REVENUES		0.00	18.35	0.00	(18.35)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	18.35	0.00	(18.35)	100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 704 - WINTER TAX						
Revenues						
Dept 000 - 728						
704-000-665.000	INTEREST	0.00	0.02	0.00	(0.02)	100.00
Total Dept 000 - 728		0.00	0.02	0.00	(0.02)	100.00
TOTAL REVENUES		0.00	0.02	0.00	(0.02)	100.00
Fund 704 - WINTER TAX:						
TOTAL REVENUES		0.00	0.02	0.00	(0.02)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.02	0.00	(0.02)	100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 711 - CEMETERY TRUST FUND						
Revenues						
Dept 000 - 728						
711-000-629.000	PERPETUAL CARE	0.00	200.00	200.00	(200.00)	100.00
711-000-665.000	INTEREST	0.00	1,100.28	0.00	(1,100.28)	100.00
Total Dept 000 - 728		0.00	1,300.28	200.00	(1,300.28)	100.00
TOTAL REVENUES		0.00	1,300.28	200.00	(1,300.28)	100.00
Fund 711 - CEMETERY TRUST FUND:						
TOTAL REVENUES		0.00	1,300.28	200.00	(1,300.28)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	1,300.28	200.00	(1,300.28)	100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 750 - PAYROLL						
Revenues						
Dept 000 - 728						
750-000-665.000	INTEREST-REVENUE	0.00	2.56	0.00	(2.56)	100.00
Total Dept 000 - 728		0.00	2.56	0.00	(2.56)	100.00
TOTAL REVENUES		0.00	2.56	0.00	(2.56)	100.00
Fund 750 - PAYROLL:						
TOTAL REVENUES		0.00	2.56	0.00	(2.56)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	2.56	0.00	(2.56)	100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF EVART
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GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 04/30/2021 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 04/30/2021 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 751 - VENDOR ACCOUNT						
Revenues						
Dept 000 - 728						
751-000-665.000	INTEREST	0.00	6.73	0.00	(6.73)	100.00
Total Dept 000 - 728		0.00	6.73	0.00	(6.73)	100.00
TOTAL REVENUES		0.00	6.73	0.00	(6.73)	100.00
Fund 751 - VENDOR ACCOUNT:						
TOTAL REVENUES		0.00	6.73	0.00	(6.73)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	6.73	0.00	(6.73)	100.00
TOTAL REVENUES - ALL FUNDS						
TOTAL REVENUES - ALL FUNDS		3,896,095.00	3,276,809.33	297,220.96	619,285.67	84.10
TOTAL EXPENDITURES - ALL FUNDS		3,867,199.00	2,211,095.67	384,025.72	1,656,103.33	57.18
NET OF REVENUES & EXPENDITURES		28,896.00	1,065,713.66	(86,804.76)	(1,036,817.66)	3,688.10

Evart Public District Library
Board Meeting Minutes
March 15, 2021

The Board Meeting of the Evart Public District Library met on 03/15/2021. President Hodges called the meeting to order at 5:00 pm. Board members present: K. Hodges, J. Hutchinson, R. Huff, K. Elder, S. Szeliga, and librarian L. VanScoyoc. Joining via phone S. Bieri

Acknowledge Guest: None

Secretary's Report: Motion by *Hutchinson* supported by *Elder* to approve the minutes of November 9, 2020. Motion passed.

- Huff read thank you's from L. VanScoyoc and M. Geary.

Treasurer' Report:

- Hutchinson reported on the checks written from November 15, 2020 through March 15, 2021.
 - Tim Anderson updated software due to licensing.
 - Audit \$4700.00
 - Demco – the new bookcase. (A grant covered \$1,000.00 and the extra shelf was covered with the Terry Fritz Memorial)
- Fire extinguishers were checked.

Motion by *Huff* supported by *Hodges* to approve the Check Payable list from 11/15/2020-03/15/2021. Motion Passed.

- Cash \$80,483.43
- Profit and Loss:
 - Memorial and Gifts are up
 - Penal Fines are down a little
 - Evart Township is up. Still getting money from the City.
 - Technology will be over budget.
- Budget:
 - Add Hersey Township Revenue. Approximately \$4700.00 to \$5000.00. Increase Osceola County by \$5000.00 to reflect Hersey Township.
 - Ebooks – don't need to budget this year; next year it will be budgeted under books.
 - New Revolving Shelf: cover by donations as follows: Affordable Prints \$500, Morgan Composting \$500, and Evart Chamber of Commerce \$675
 - Budget Adjustments using the Hersey Township \$5,000.00 revenue:
 - Audit – increase by \$200
 - Books – increase by \$2300
 - Furniture/Equipment – increase by \$500
 - Operating Supplies – increase by \$1000
 - Technology – increase by \$1000

Motion by *Huff* supported by *Elder* to accept the Proposed Budget for 2021-2022 with the add revenue and disbursements. Motion passed.

Old Business:

- Evart Township has approved Karen Hodges and Kathy Elder as their township representatives for four more years, 12/01/2020 through 12/01/2024.
- Museum Lights – Thank you Chris Davis for cleaning the lights. Table discussion on new energy efficient lights for the museum.
- Facebook Policy – has been done.
- Bylaws – completed and signed with the last signature (S. Szeliga). Original is on file (3 ring binder) in VanSoyoc's office.
- Museum computer program – tabled.

New Business: none

Librarian's Report:

- VanSoyoc asked if there was a paragraph concerning the contract or acceptance of having Hersey Township use Evart Public District Library and receive their Penal Fees. The Board did approve and sign said agreement on October 19, 2020. Russ Wayne, Hersey Township Supervisor has the original which needed to be sent to the State Library. VanSoyoc will call Mr. Wayne and ask for a copy for our records.
- Fundraiser dinner is on hold.
- Evart Women's Club wants to hold a basket fundraiser and use the library to display the basket. The Board agreed as long as it is advertised and clear who the fundraiser is for.
- VanSoyoc reported that several people have been disappointed that there was no Historical Society calendar this year. Some have volunteered to take over the calendar if the Historical Society isn't willing to put out a calendar. Szeliga stated that they still plan on future calendars and that there were 2 reasons why a 2021 calendar was not done: first the pandemic and second Rhoda Proper resigned and left the calendar undone which President Szeliga didn't know.

Comments: S. Bieri will hold the Annual Book Sale with a July 5, 2021 start date.

Next Meeting: April 19, 2021

Motion by *Hodges* supported by *Huff* to adjourn the meeting at 5:45 pm. Motion passed.

Submitted by: Rhonda Huff

Year	Category 1	Category 2	Description	Current Year Costs	Future Year Costs + Contingency
2022	Sewer	Lift Station	Repairs in asset 107,400, 401,402,403 (11th St plug valve) (Riverside pump 1&2 control system/panel)	\$43,800	\$56,393
2022	Sewer	Lift Station	Repair in asset 108 (11th St control system)	\$3,000	\$3,863
2022	Sewer	Lift Station	Repairs in asset 109, 113, 309, 310 (11th St backup control/dialer) (Lucas Rd. Level Control & backup level control)	\$5,500	\$7,081
2022	Sewer	Lift Station	Repairs in asset 503, 504, 505, 506, 507, 509, 510 (WWTP gate valves/pressure reducing valve/suction gate valve)	\$58,000	\$74,675
2022	Sewer	Lift Station	Repair in asset 508 (WWTP Control Panel)	\$20,000	\$25,750
2023	Sewer	Sanitary	Sanitary Sewer Replacement N. Cedar from 1st St to Jefferson	\$500,000	\$663,063
2023	Sewer	WWTP	Irrigation Piping Replacement	\$30,000	\$39,784
2023	Sewer	WWTP	Permanent WWTP Emergency Power Generator	\$300,000	\$397,838
2023	Sewer	WWTP	Replacement Aerators	\$125,000	\$165,766
2023	Water	Water	Water Main Replacement - update system valves firehydrants to existing water main structures at Housing Commission 1st Street	\$55,660	\$73,812
2023	Water	Water	Water Main Replacement - Jefferson Street from N Cedar Street to N River Road	\$779,625	\$1,033,880
2023	Water	Water	Water Main Replacement - Jefferson Street from Oak Street to Hemlock Street	\$113,900	\$151,046
2023	Water	Water	Water Main Replacement - N Cedar (Phase 1) between 5th St and Jefferson St	\$1,002,375	\$1,329,275
2023	Water	Water	Water Main Replacement - N Cedar Directional Drill from southside of N Cedar St to US 10, connection to main at US-10	\$162,000	\$214,832
2023	Water	Water	Water Main Replacement - Asbestos Cement pipe replacement along US-10 & Recreation (Btw Lauman & Cedar)	\$3,500,000	\$4,641,438
2023	Water	Water	Water Main Replacement - Fifth Street between Recreation and N Cedar - AC pipe replacement	\$1,325,000	\$1,757,116
Repairs in asset 100, 101, 102, 103, 110, 112, 300, 301, 311 (11th St Self Priming Pump 1/2, Open Drip Motor 1/2, Flow meter, control panel) (Lucas Rd Dry pit motor 1/2 & control panel)				\$92,900	\$130,700
2025	Water	Water	New Water System Communication Equipment (SCADA)	\$50,000	\$70,344
2027	Sewer	Sanitary	Inspect and clean Sanitary MH and Sewer which were not inspected during SAW project phase 1	\$75,000	\$111,942
2027	Sewer	WWTP	Miscellaneous Upgrades for Improved Aerator Maintenance	\$23,000	\$34,329
2027	Sewer	WWTP	New Pump Station Communications Equipment (SCADA)	\$50,000	\$74,628
2027	Water	Water	Water Main Replacement - Fourth Street from Oak Street to Pine Street	\$212,625	\$317,357
2028	Sewer	WWTP	Ferric Chloride Chemical Feed System Upgrades	\$25,000	\$38,434
2029	Sewer	Sanitary	Sanitary Sewer replacement S Cherry from 10th St to 12th St	\$280,500	\$444,161
2029	Sewer	Sanitary	Sanitary Sewer replacements S Oak St from 10th St to 11th St	\$148,500	\$235,144
2029	Sewer	Sanitary	Sanitary Sewer replacements S Hemlock St 9th St to 11th St	\$279,600	\$442,736
2029	Sewer	Sanitary	Sanitary Sewer replacements S Main St from Railroad St to 11th st	\$483,000	\$764,812
2029	Sewer	Sanitary	Sanitary Sewer replacements S River St from 8th St to 9th St	\$141,000	\$223,268
2029	Sewer	Sanitary	Sanitary Sewer replacement 9th St from S River St to S Main St	\$121,500	\$192,391
2029	Sewer	Sanitary	Sanitary Sewer replacement 11th St from S Cherry to S Main St	\$440,000	\$696,724
2029	Sewer	Sanitary	Sanitary MH and Sewer Rehabs- Recommended by OHM phase 2	\$204,301	\$323,503
2030	Water	Water	Water Main Replacement - Third Street from Oak Street to Pine Street	\$212,625	\$346,784
2031	Sewer	Lift Station	10 year antipated lift station replacements	\$275,000	\$461,971
2033	Sewer	WWTP	Lagoon Cleaning	\$285,000	\$507,927
2033	Water	Water	Water Main Replacement - Seventh Street from Main Street to River Street	\$129,094	\$230,071
2035	Sewer	WWTP	Miscellaneous Valve and Gates	\$50,000	\$94,537
2035	Sewer	WWTP	Aeration Cells Motor Control Center Replacement	\$100,000	\$189,074
2036	Water	Water	Water Main Replacement - Pine Street between from Ninth Street to Main Street	\$197,438	\$384,502
2037	Sewer	WWTP	Perimeter Fence Repairs	\$200,000	\$401,177
2037	Sewer	WWTP	New Flow Meter in the Irrigation Pump Station	\$15,000	\$30,088
LSL replacement- Alleyway Jefferson between Main St and Pine St Water Abandon main 1.25 galavized line off of 10 ac from Jefferson and tie into Water Main on Pine abondoing the stretch				\$45,000	-\$1
LSL	Water	Water	Inspection of 313 unconfirmed service lines and replacement of 430 confirmed lead service line (LSL)	\$3,000,000	-\$1
STOT	Storm	Storm	Inspect and clean the Storm MH and Sewer which were not inspected during SAW project Phase 1	\$317,000	-\$1
STOT	Storm	Storm	Storm MH and Sewer Rehabs- Recommended by OHM Phase 2	\$571,650	-\$1
STOT	Storm	Storm	Inspect and clean all the uninspected inlets	\$76,800	-\$1
Total				\$16,125,393	\$17,382,208

BAKER TILLY SEWER CIP SUMMARY						
Year	Cash C - Cash	Bond B - Bond	Cash + 3% per Yr	Bond + 3% per Yr	Cash +25% Cont	Bond +25% Cont
2022	130,300	-	134,209.00	-	167,761.25	-
2023	-	955,000	-	1,013,159.50	-	1,266,449.38
2024	-	-	-	-	-	-
2025	92,900	-	104,559.77	-	130,699.71	-
2026	-	-	-	-	-	-
2027	148,000	-	176,719.74	-	220,899.67	-
2028	25,000	-	30,746.85	-	38,433.56	-
2029	-	2,098,401	-	2,658,191.61	-	3,322,739.51
2030	-	-	-	-	-	-
2031	275,000	-	369,577.00	-	461,971.26	-
2032	-	-	-	-	-	-
2033	285,000	-	406,341.85	-	507,927.32	-
2034	-	-	-	-	-	-
2035	150,000	-	226,888.46	-	283,610.57	-
2036	-	-	-	-	-	-
2037	215,000	-	345,011.88	-	431,264.86	-
Total	1,321,200	3,053,401	1,794,055	3,671,351	2,242,568	4,589,189

BAKER TILLY WATER CIP SUMMARY						
Year	Cash C - Cash	Bond B - Bond	Cash + 3% per Yr	Bond + 3% per Yr	Cash +25% Cont	Bond +25% Cont
2022	-	-	-	-	-	-
2023	-	6,938,560	-	7,361,118.30	-	9,201,397.88
2024	-	-	-	-	-	-
2025	50,000	-	56,275.44	-	70,344.30	-
2026	-	-	-	-	-	-
2027	212,625	-	253,885.37	-	317,356.71	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	212,625	-	277,427.40	-	346,784.25	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	129,094	-	184,057.18	-	230,071.47	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	197,438	-	307,601.97	-	384,502.46	-
2037	-	-	-	-	-	-
Total	801,782	6,938,560	1,079,247	7,361,118	1,349,059	9,201,398

Combined W&S	12,114,943
Storm	965,450
LSL	3,045,000
Total CIP	16,125,393