

**City of Rock Falls
Fiscal Year 21 Year-End Budget Review**



City of Rock Falls



Mayor

Rodney Kleckler

Council Members

Ward 1

Gabrielle McKanna
William Wangelin

Ward 2

Brian Snow
Casey Babel

Ward 3

Steve Dowd
Jessica Devers

Ward 4

Violet Sobottka
Marshall Doane

Deputy Clerk

Michelle Conklin

City Treasurer

Kay Abner

City Administrator

Robbin Blackert

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FY 21 General Fund Year End

General Fund Revenues & Assumption Outcomes:

The General Fund revenues for FY 21 barely exceeded budget expectations by a mere \$48,000 (0.6%). The COVID-19 pandemic skewed revenues over the entire fiscal year with some revenues falling drastically and others far exceeding budgetary predictions. Although the final numbers are very close to budgeted figures there were significant changes to both revenues and expenditures, the most notable is due to failure to complete planned road projects, specifically 3rd Avenue rebuild. The engineer's estimate to rebuild 3rd Avenue was approximately \$1.5M and the City was holding the funds to complete that project however, those funds were the majority of the reserve in the General Fund. With the unsurety surrounding COVID

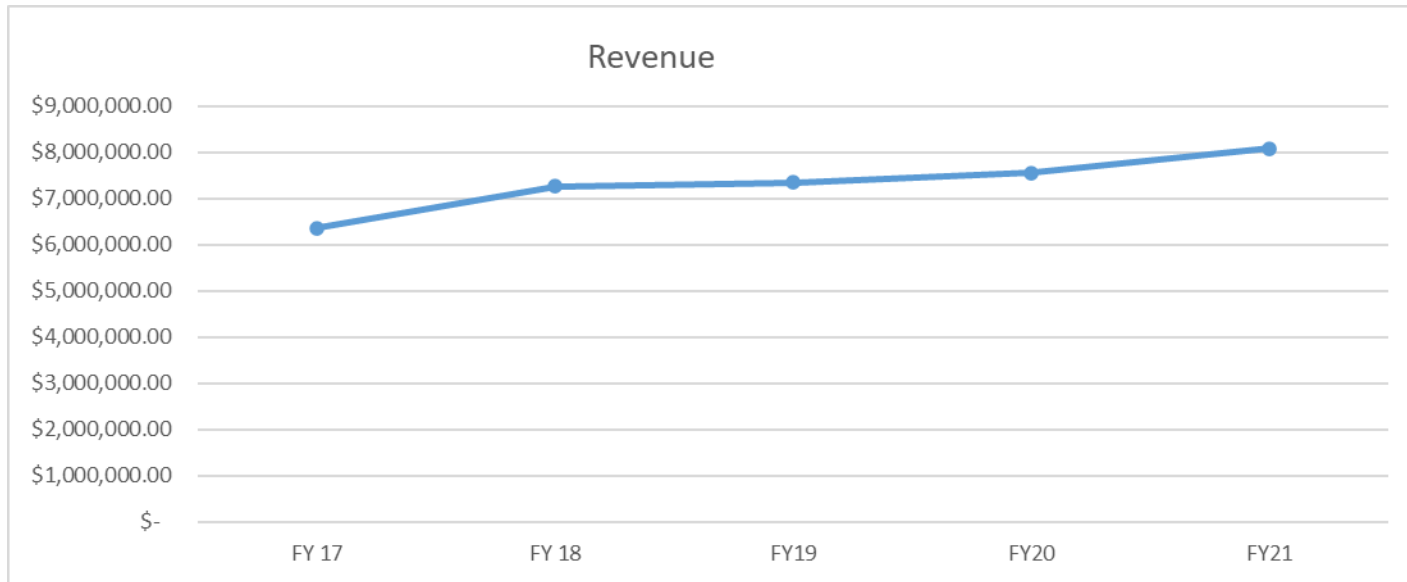


and the unknown effects that it may have on City revenues across the board, it was decided by the City to hold off until after the pandemic in case those reserve funds were necessary for continuation of City services, such as police and fire. Two grants have also been submitted for the 3rd Avenue project, the Fasttrack Grant and the Rebuild Illinois Public Infrastructure. The City was not one of the recipients of the Fasttrack Grant, but we are still in the running for the Rebuild Illinois Grant.

Video Gaming, School Resource Officer reimbursement, Fire Chief reimbursement and Police Fines made up most of the declined revenues with Video Gaming coming in \$86,000 under budget expectations. The decrease in these revenues are all due to COVID closures of schools, businesses and the judicial court system mandated by the State of Illinois, except for the Fire Chief reimbursement which was due to the retirement of the Twin City Joint Fire Command.

The revenues that realized an expected gain were liquor licenses (issuances and renewals), grant funds (COVID-19 related) and miscellaneous income which received a \$100,000 private donation toward the purchase of the new Pierce Pumper firetruck. State revenue assumptions all were realized with slight increases over budgeted amounts and are determined each year by the Illinois Municipal League (IML). Those assumptions continue to prove conservative.

5 Year General Fund Revenue Graph



The figures in the chart below does not include the IMRF/Social Security.

General Fund Revenue Breakdown

Revenue Account Descriptions	FY 21	
	Budget	Actual
PROPERTY TAX REVENUE		
Prop. Tax-Corporate	\$ 185,951	\$ 186,147
Prop. Tax-Street & Bridge	\$ 57,000	\$ 61,922
Prop. Tax-Police Protection	\$ 55,785	\$ 55,890
Prop. Tax-Fire Protection	\$ 55,785	\$ 55,890
Prop. Tax-Audit	\$ -	\$ 25,044
Prop. Tax-Police Pension	\$ 587,884	\$ 588,450
Prop. Tax-Emergency Vehicle	\$ -	\$ -
Prop. Tax-Tort	\$ 230,262	\$ 230,668
PPRT - Police & Fire	\$ 12,000	\$ 23,707
Trans/Work Comp & Gen Liab	\$ 230,000	\$ 257,924
Rural Fire Protection Tax	\$ 248,000	\$ 265,204
Cannabis Excise Tax	\$ 7,412	\$ 7,574
Property Tax Subtotal	\$ 1,670,079	\$ 1,758,418
SALES TAX REVENUE		
State Sales Tax	\$ 1,100,000	\$ 1,152,806
Non-Home Rule Sales Tax	\$ 800,000	\$ 810,354
State Use Tax	\$ 328,943	\$ 414,278
Non-Home Rule Sales Tax Transfers	\$ 659,485	\$ -
Sales Tax - Subtotal	\$ 2,888,428	\$ 2,377,437
INCOME TAX REVENUE		
State Income Tax (LGDF)	\$ 972,930	\$ 1,062,229
Income Tax - Subtotal	\$ 972,930	\$ 1,062,229

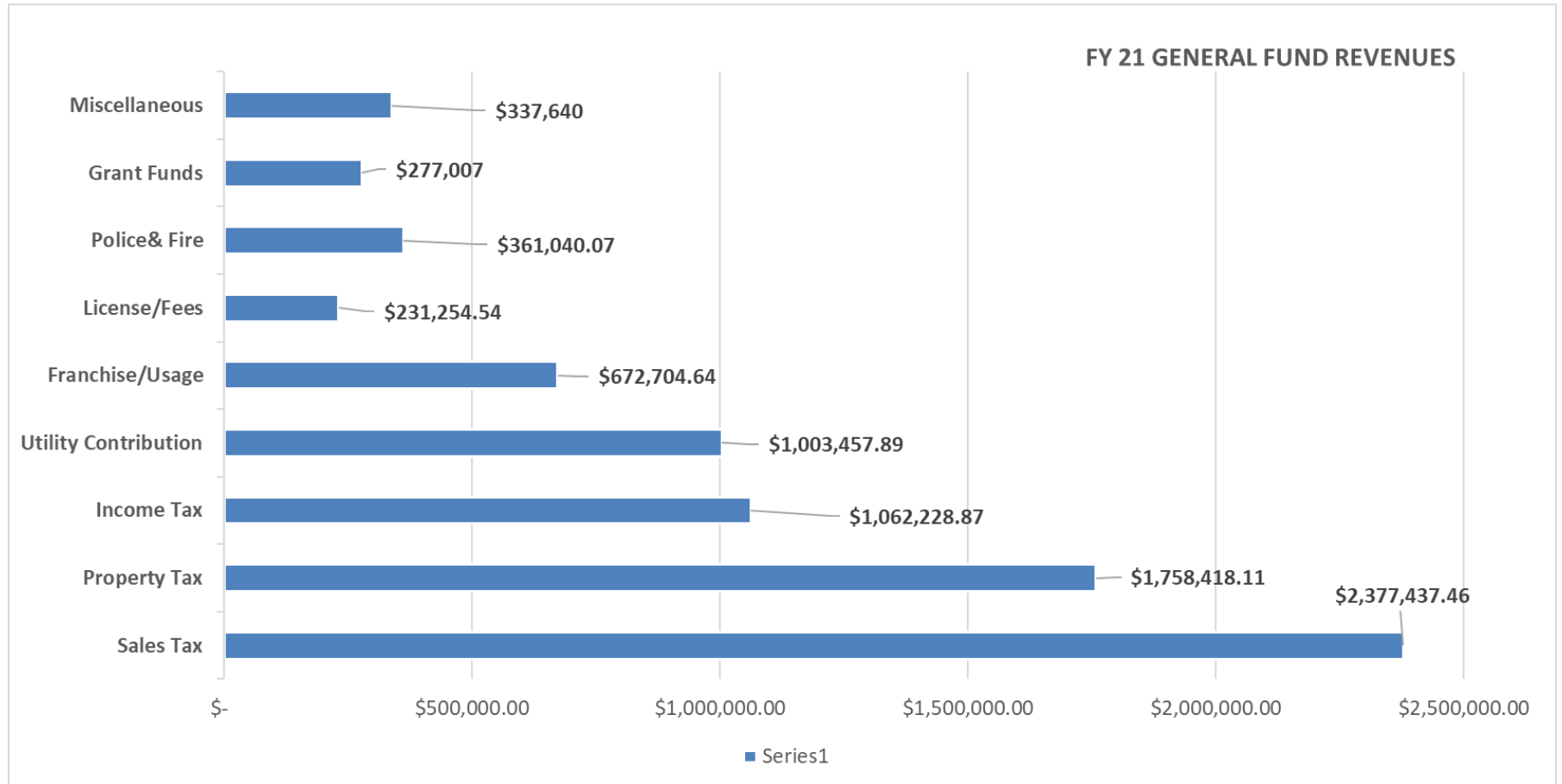
FRANCHISE/USAGE/TAXES		
Comcast Franchise Fee	\$ 130,000	\$ 123,307
Simplified Tele. Maint. Fee	\$ 150,000	\$ 125,917
Natural Gas Utility Tax	\$ 115,000	\$ 141,665
Utility Service Partners Royalty	\$ 4,000	\$ 5,087
Wireless Tower Rental Fee	\$ 10,000	\$ 13,007
Nicor Franchise Fee	\$ 15,500	\$ -
Motor Fuel Tax Allotment & transfers	\$ 233,846	\$ 171,359
Hallman/Schmitt Revenue	\$ 10,000	\$ 68,535
Street Maintenance-IDOT	\$ 19,000	\$ 23,826
Franchise/Usage/Other Taxes	\$ 687,346	\$ 672,705
CONTRIBUTION		
Capital Cost Recovery	\$ 490,000	\$ 453,800
Rent - Utility Office	\$ 48,766	\$ 48,766
Cont Electric - Electric Usage	\$ 91,000	\$ 91,000
Cont Electric - Utility Tax	\$ 1,200	\$ -
Cont Electric - Cap Cost	\$ 4,800	\$ -
Cont Sewer - Sewer Usage	\$ 4,400	\$ -
Cont Water - Water Usage	\$ 3,500	\$ -
Contribution from Electric	\$ 91,000	\$ 78,101
Contribution from Water	\$ 55,776	\$ 55,775
Contribution from Sewer	\$ 55,776	\$ 55,775
Contribution from Garbage	\$ 77,184	\$ 77,184
Tourism Rent	\$ 12,000	\$ 12,000
Tourism Admin Fee	\$ 11,500	\$ 8,511
City Christmas Fund	\$ -	\$ 2,025
Downstate Business Grant - COVID	\$ -	\$ 120,520
Contribution from Utilities to GF	\$ 946,902	\$ 1,003,458

FIRE/POLICE REVENUE		
Emergency Rescue	\$ 8,500	\$ 12,500
Non Res. Emergency Response Fee	\$ 1,000	\$ 1,050
Fire Chief Reimbursement	\$ 97,332	\$ 33,724
Video Gaming	\$ 250,000	\$ 164,004
Bail/Warrant Fee	\$ 12,000	\$ 20,384
Fines	\$ 60,000	\$ 34,811
Police Reports	\$ 1,000	\$ 957
Code Hearing Income	\$ 30,400	\$ 30,890
Charitable Games	\$ 3,000	\$ 2,679
School Resource Officer Reimbursement	\$ 81,144	\$ 55,840
Sex Offender Registration	\$ 2,500	\$ 4,200
Fire/Police subtotal	\$ 546,876	\$ 361,040
LICENSE/PERMITS/FEES		
Liquor Licenses	\$ 75,000	\$ 156,450
Tobacco/Liq. Violation Fines	\$ 750	\$ -
Other Licenses	\$ 15,000	\$ 22,785
Building Permits	\$ 30,000	\$ 34,540
Inspection Fees	\$ 12,000	\$ 6,780
Contractors Registration	\$ 10,000	\$ 10,700
License/Permits/Fees Subtotal	\$ 142,750	\$ 231,255

GRANTS		
Reimbursement-Grant Funds	\$ -	\$ 276,803
Police Grants	\$ 2,500	\$ 204
Fire Grants	\$ -	\$ -
Grants subtotal	\$ 2,500	\$ 277,007

MISCELLANEOUS		
Interest/Investments	\$ 4,000	\$ 6,551
Sale of Junk	\$ -	\$ -
Miscellaneous / fund transfers/RLF	\$ -	\$ 170,275
Health Insurance Reimbursement	\$ 170,749	\$ 160,814
Miscellaneous Subtotal	\$ 174,749	\$ 337,640
Totals	\$ 8,032,560	\$ 8,081,189

General Fund Revenue Graph



As in years past, the two largest General Fund revenue streams are Sales Tax and Property Tax which represent a total of 51% of the City’s General Fund revenues. It is also noteworthy that the contribution from the Utilities represent 12% of the General Fund revenues.

FY 21 General Fund Expenditures Year-End Summary

General Fund Budgeted vs. Actual Summary

	FY 21 Budget	FY 21 Actual
Administration	\$ 575,630.00	\$ 695,939.26
Building Dept.	\$ 265,665.23	\$ 269,679.48
City Administrator	\$ 121,835.00	\$ 120,329.97
Business Office	\$ 205,533.00	\$ 219,647.49
Code Hearing Dept.	\$ 24,100.00	\$ 18,407.13
ESDA (under Fire)	\$ -	\$ -
Fire Dept.	\$ 1,358,911.00	\$ 1,578,724.01
Planning & Zoning	\$ 4,125.00	\$ 2,235.15
Police Dept.	\$ 3,140,396.00	\$ 3,197,339.37
Police/Fire Commission	\$ 7,075.00	\$ 2,836.00
Public Property	\$ 91,550.00	\$ 169,950.28
Street Dept.	\$ 2,278,545.00	\$ 1,056,174.40
Sub-Total Expenses	\$ 8,073,365.23	\$ 7,331,262.54
IMRF/Social Sec.	\$ 180,986.15	\$ 177,584.73
Expense Total	\$ 8,254,351.38	\$ 7,508,847.27

The FY 21 General Fund expenditures were 9% less than anticipated however, most General Fund departments realized more expenditures than anticipated. Again, the expenditures were skewed due to not rebuilding 3rd which would have added \$1.5M to the Street Department expenditures. With the onset of COVID-19 in FY 20, the Finance Committee decided that all expenditures over \$500 would need approval from the City Administrator and that carried on through most of FY 21.

In FY 21, the Fire Department purchased a Pierce Pumper Firetruck. The firetruck was paid through financing, general fund reserves and a \$100K private donation. The City's share totaled \$150K which is a large portion of their unbudgeted expenditures.

Additionally, it is important to note that \$588,000 of the Police Department expenditures are pension payments. The fire pensions do not show as an expenditure on their budget as they are paid directly to the pension fund from the Whiteside County Collector.



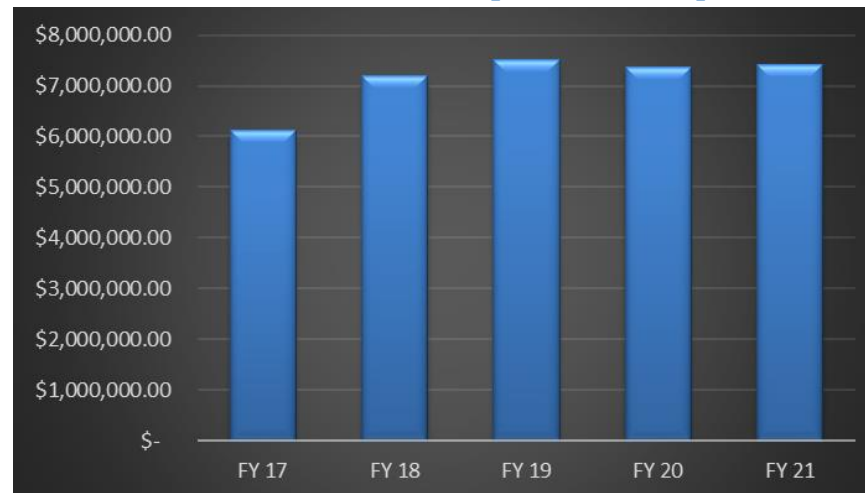
Rock Falls FD Engine 48 - 2020 Pierce Enforcer pumper; 1,500GPM Waterous pump; 750 gallons of water and 30 gallons of foam w/ CAFS system, clean cab concept and pump enclosed panel

Comparison of General Fund Expenditures from Previous Fiscal Year

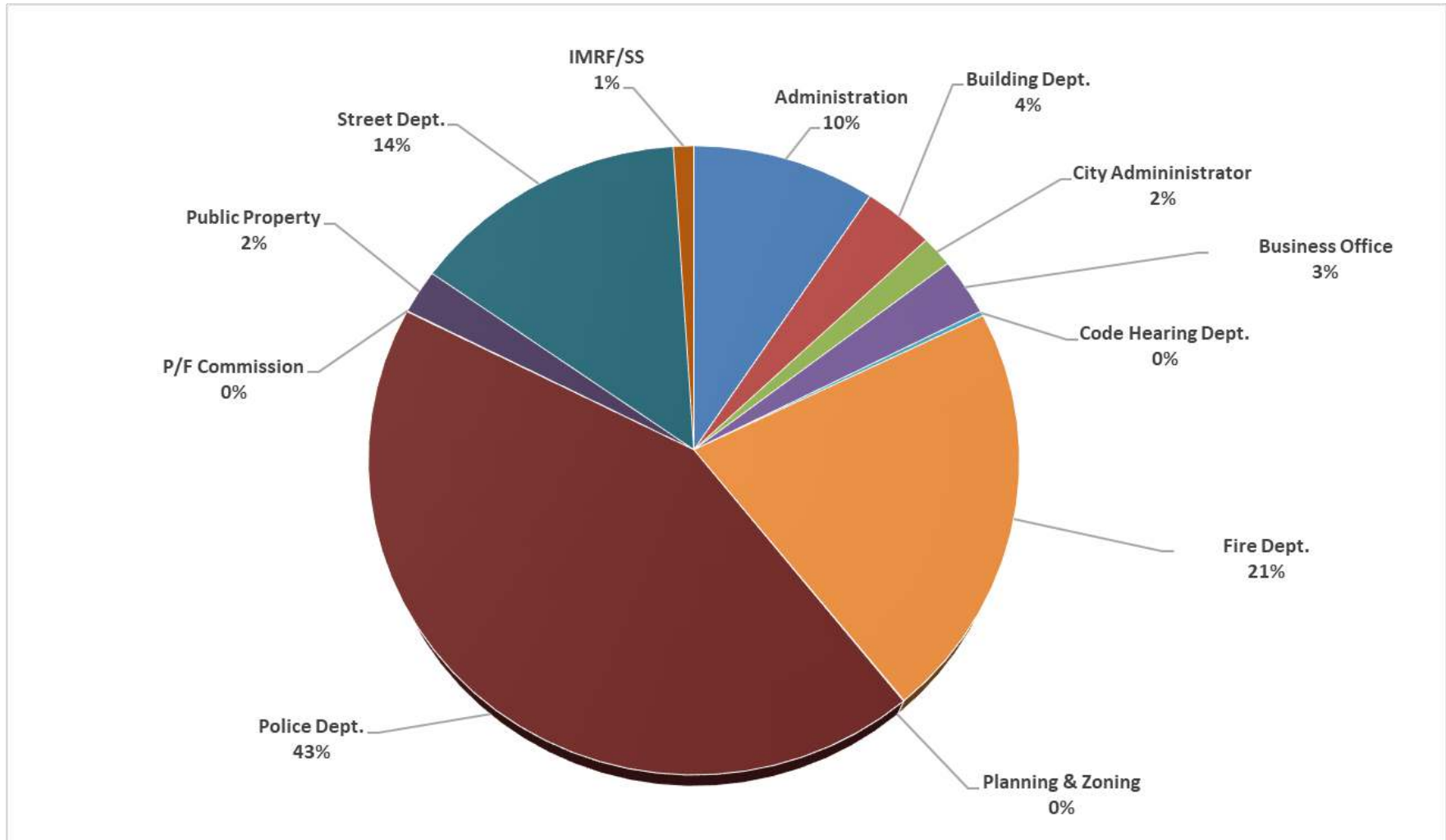
Budget Year	FY 21	FY 20	Over/Under FY 20
Administration	\$ 695,939.00	\$ 522,630.00	33.16%
Building Dept.	\$ 269,679.00	\$ 260,100.00	3.68%
City Administrator	\$ 120,329.00	\$ 112,250.00	7.20%
Business Office	\$ 219,647.00	\$ 171,928.00	27.76%
Code Hearing Dept.	\$ 18,407.00	\$ 17,961.00	2.48%
Fire Dept.	\$ 1,578,724.00	\$ 1,355,361.00	16.48%
Planning & Zoning	\$ 2,235.00	\$ 9,362.00	-76.13%
Police Dept.	\$ 3,197,339.00	\$ 2,974,081.00	7.51%
P/F Commission	\$ 2,836.00	\$ 5,663.00	-49.92%
Public Property	\$ 169,950.00	\$ 182,024.00	-6.63%
Street Dept.	\$ 1,056,174.00	\$ 1,606,150.00	-34.24%
IMRF/SS	\$ 77,584.00	\$ 153,318.00	-49.40%
	\$ 7,408,843.00	\$ 7,370,828.00	0.52%

FY 21 realized only a slight increase of 0.52% in General Fund expenditures from FY 20. Comparison from year to year is important however, often not impactful due to one-time expenditures or projects funded by grants. Each of our departments strive to keep expenditures in check and spend only when necessary.

5 Year General Fund Expenditures Graph



FY 21 General Fund Expenditure Graph



The three largest General Fund expenditures for FY 21 are Police at 43% (dollar amount includes pension payment), Fire at 21% and Street at 14% (dollar amount DOES NOT include pension payment). These percentages change annually and are dependent upon amount of the expected General Fund projects. During a year when a large street project occurs, the Street Department’s percentage of expenditures greatly increases. This year, no major capital projects were completed due to COVID.

FY 21 Utility/Enterprise Funds Year-End Summary

Electric Utility

The Rock Falls Electric Utility assumptions for Operation & Maintenance (O&M) revenue were slightly over the anticipated amount; however, the O&M expenditures were \$1.5M less than budgeted. Residential revenues were higher than expected and commercial revenues were significantly lower than predicted which we are attributing to the closures mandated by the COVID pandemic. The Capital expenditures of \$3M represent the completion of the rebuild of the Avenue A Substation. This project was funded through the issuance of bonds in FY 19. Although the project was nearly complete by the end of FY 20, a good portion of the work had not been paid for yet and was realized in the FY 21 budget as capital expense.



The electric utility figures reflect a rate increase of 6.01%. The Utility Committee and Finance Committee approved a budget amendment for the FY 22 budget which held the current electric rates at the FY 21 level.

The Rock Falls hydroelectric facility continues to generate green and clean electricity and has performed well throughout the year. The total hydroelectric generation credit earned by our facility was \$928,950 in FY 21. Capital Cost Recovery funds from electric usage contributed \$453,800 to the General Fund as return on the original investment in the utility. After all revenues and expenditures, \$484,231 was transferred into reserve funds.

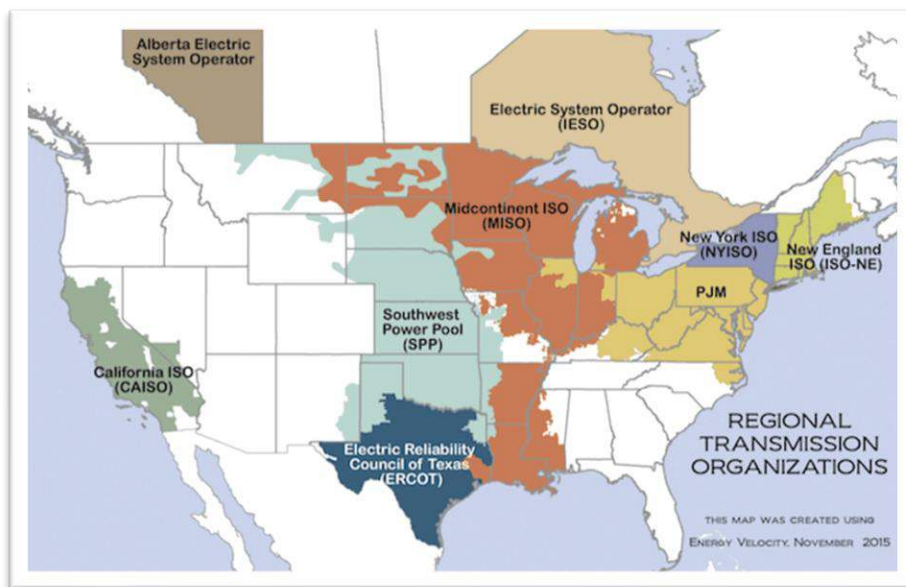
RP₃ Designation

The American Public Power Association's Reliable Public Power Provider program recognizes utilities that demonstrate high proficiency in reliability, safety, workforce development, and system improvement. Utilities keep the RP₃ designation for three years. Again, in 2021 the City of Rock Falls Electric Utility was awarded Platinum RP₃ designation which only two cities in the State of Illinois have been awarded.



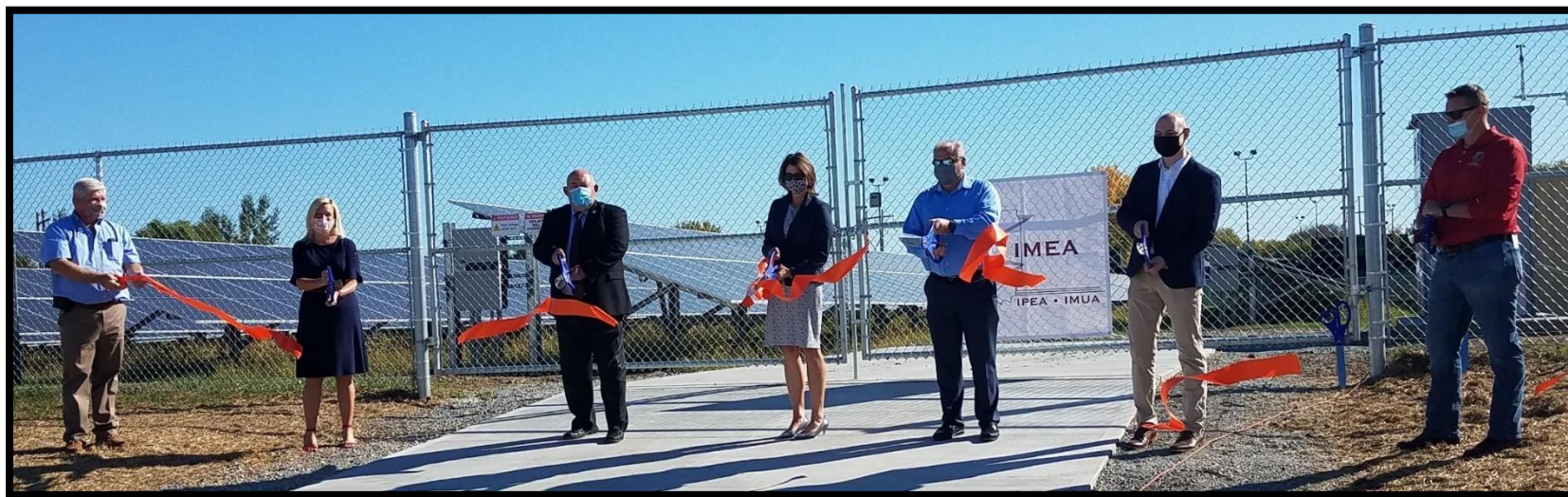
	FY 21	FY 21 Actual
Revenues	\$ 11,922,664.00	\$ 12,551,138.35
Transfer from Reserves	\$ -	\$ -
Total Income	\$ 11,922,664.00	\$ 12,551,138.35
Expenses	\$ 10,534,253.00	\$ 9,060,805.68
Capital Projects	\$ 1,244,580.00	\$ 3,006,100.95
Total Expenses	\$ 11,778,833.00	\$ 12,066,906.63
Transfer to Reserves	\$ 143,831.00	\$ 484,231.72





The City of Rock Falls is a member of the Illinois Municipal Electric Association (IMEA) which is a not-for-profit unit of local government created in 1984 that is currently comprised of 32 municipal electric systems from all across Illinois. Each of those communities owns and operates its own electric distribution system. Some operate local power generation plants. Peak generation is power generation plants that generally run only when there is a high demand, known as peak demand, for electricity. Out of the 32 cities that are members of the IMEA, the Cities of Rock Falls and Winnetka both generate peak power in the Regional Transmission Organization (RTO) known as PJM. During a heat wave or polar vortex anywhere within the PJM region (refer to map) the City of Rock Falls is called to start our diesel Caterpillar generators to produce electricity. We have 30 minutes to begin generation.

New 1-Megawatt Solar Field Ribbon Cutting



From left to right: Dale Detmer, IMEA Chairman, State Representative Tony McCombie, Mayor Bill Wescott, Congresswoman Cheri Bustos, Kevin Gaden, IMEA Executive Director, Representative from Solar Company and State Senator Neil Anderson.

Wastewater



The Wastewater FY 21 O&M revenues (which represent amounts billed) far exceeded expectations by 10.21% while expenses fell slightly below the budgeted assumptions by -6.12% allowing Wastewater to end in surplus. O&M revenues fell short in the commercial projections and were higher in the residential billings, which is believed to be due to the mandated closing of businesses during the COVID pandemic. The chart below shows the percent of increase of the rates for FY 21. The majority of the capital expenditures included the completion of the extension to the Schmitt Addition on the southside of Rock Falls and catch basin repairs around the city. The Wastewater Department continues a sanitary sewer line camera program with RedZone which is scheduled to conclude in FY 22. This will allow for visual inspection of the sanitary lines throughout the City

and prioritize their need for replacement or lining. Sanitary sewer line preventative maintenance remains a high priority with the Wastewater Department.

Wastewater Scheduled Increases	
FY 21	3.94%
FY 22	3.90%

	FY 21 Budget	FY 21 Actual
O&M revenues	\$ 1,696,161.00	\$ 1,869,385.20
Transfer from Reserves	\$ -	\$ -
Total O&M Income	\$ 1,696,161.00	\$ 1,869,385.20
O& M Expenses	\$ 1,572,727.00	\$ 1,476,445.70
to Reserves	\$ 123,434.00	\$ 392,939.50
Total O&M Expenses	\$ 1,696,161.00	\$ 1,869,385.20
Capital Improvement Income	\$ 177,876.00	\$ 195,451.40
Transfer from Reserves	\$ -	\$ -
Total Capital Income	\$ 177,876.00	\$ 195,451.40
Capital Exp.	\$ 846,217.00	\$ 796,710.73
Transfer to Reserves	\$ (668,341.00)	\$ (601,259.33)
Total Capital Imp. Exp.	\$ 177,876.00	\$ 195,451.40
Plant Rep Income	\$ 1,285,200.00	\$ 1,470,248.85
Transfer from Reserves	\$ -	\$ -
Total Income	\$ 1,285,200.00	\$ 1,470,248.85
Plant Rep Exp	\$ 1,106,364.00	\$ 1,181,717.80
Transfer to Reserves	\$ 178,836.00	\$ 288,531.05
Plant Expense	\$ 1,285,200.00	\$ 1,470,248.85

NARP

Across our state a variety of local communities will be tackling a process to develop a Nutrient Assessment and Reduction Plan (NARP) as part of their permit for treated sewage water discharges. The Illinois Environmental Protection Agency has identified treatment facilities that have discharge levels of nitrogen and phosphorus which are too high. These high levels cause algae blooms that threaten water quality and public and animal health. They also cause eutrophication, which means oxygen is taken out of water. This causes the dead zone in the Gulf of Mexico and many other environmental problems.

Nitrogen and phosphorus in the right amounts can help plant growth and are called nutrients, but in levels too high they are toxic and are currently causing grave problems in our state streams, lakes, rivers and the Gulf. The levels must be decreased. Fortunately, Rock Falls' wastewater treatment plant that became active in July 2011 will be able to meet even the most rigid standards for low levels of phosphorus in our affluent discharge.

Water

The Water O&M revenue (billed revenue) ended FY 21 under budget projection by -3.34% including the major categories of residential, commercial and industrial usage, again believed to be caused by the mandated closings of businesses during the COVID pandemic. However, the O&M expenditures were significantly under projections by -13.93% which allowed for the final numbers to finish in surplus. FY 21 saw no significant capital projects, but several future projects were planned during FY 21 which will be funded through the IEPA Loan Program.



The Rock Falls Water Department production system consists of three shallow wells, three pressure iron removal tanks, and two elevated towers. There are approximately 68 miles of water main, 400 Fire Hydrants, and 4,000 water services from the water main to the service boxes at or near the property line.

	FY 21	FY 21 Actual
O&M revenues	\$ 1,316,888.00	\$ 1,257,418.80
Transfer from Reserves		
Total O&M Income	\$ 1,316,888.00	\$ 1,257,418.80
O& M Expenses	\$ 1,284,640.57	\$ 1,105,650.96
Transfer to Reserves	\$ 32,247.43	\$ 151,767.84
Total O&M Expenses	\$ 1,316,888.00	\$ 1,257,418.80
Capital Imp. Income	\$ 191,618.00	\$ 192,192.79
Transfer from reserve	\$ -	\$ -
Total Capital Income	\$ 191,618.00	\$ 192,192.79
Total Cap Expense	\$ 1,827,000.00	\$ 52,985.95
Transfer to reserve	\$ (1,635,382.00)	\$ 139,206.84
Total Capital Expenses	\$ 191,618.00	\$ 192,192.79
Debt Service Income	\$ 266,717.00	\$ 266,279.67
To/(from) Reserves		
Total Debt Service Inc.	\$ 266,717.00	\$ 266,279.67
Debt Service Expenses	\$ 240,064.00	\$ 240,061.88
Transfer to Reserves	\$ 26,653.00	\$ 26,217.79
Total Debt Service Exp	\$ 266,717.00	\$ 266,279.67

FY 21 Year-End All Other Funds

Downtown TIF – Created in 2010

	FY 21 Budget	FY 21 Actual
Revenues	\$ 143,000.00	\$ 269,300.30
Reserves	\$ -	\$ -
Total Income	\$ 143,000.00	
Total Expenses	\$ 155,700.00	\$ 257,271.69
Transfer to Reserves	\$ (12,700.00)	\$ (257,271.69)
Unexpended Funds	\$ -	\$ -

Garbage

	FY 21 Budget	FY 21 Actual
Revenues	\$ 673,000.00	\$ 662,504.33
Transfer from Reserves	\$ -	
Total Income	\$ 673,000.00	\$ 662,504.33
Total Expense	\$ 673,000.00	\$ 662,504.33
Expenses	\$ 667,945.50	\$ 635,990.08
Transfer to Reserve	\$ 5,054.50	\$ 26,514.25

Tourism

	FY 21 Budget	FY 21 Actual
Revenues	\$ 261,823.00	\$ 208,673.68
Reserves	\$ -	\$ -
Total Income	\$ 261,823.00	\$ 208,673.68
Expenses	\$ 255,128.00	\$ 471,483.21
Trans to (from) Reser	\$ 6,695.00	\$ (262,809.53)
Total Expenses	\$ 261,823.00	\$ 208,673.68

Industrial Development Commission

	FY 21 Budget	FY 21 Actual
Revenues	\$ 6,200.00	\$ 638.42
Transfer from Reserves		\$ -
Total Income	\$ 6,200.00	\$ 638.42
Expenditures	\$ -	\$ 530.12
Trans to/(from) Reserve	\$ 6,200.00	\$ 108.30

Demolition

	FY 21 Budget	FY 21 Actual
Revenues	\$ 10,820.00	\$ 27,198.75
Reserves		\$ -
Total Income	\$ 10,820.00	\$ 27,198.75
Expenses	\$ 32,500.00	\$ 24,303.65
Trans to (from) Reser	\$ (21,680.00)	\$ 2,895.10
Total Expenses	\$ 10,820.00	\$ 27,198.75

Information Technology

	FY 21 Budget	FY 21 Actual
Total Income	\$ 80,324.00	\$ 75,957.44
Total Expenses	\$ 80,324.00	\$ 48,709.00
Transfer from Reserves	\$ -	\$ 27,248.44

Utility Customer Service Office

	FY 21 Budget	FY 21 Actual
Revenues	\$ 429,281.00	\$ 450,202.08
Expenditures	\$ 429,281.00	\$ 422,752.51
Unexpended Funds	\$ -	\$ 27,449.57

Broadband Fund

	FY 21 Budget	FY 21 Actual
Revenues	\$ 169,208.00	\$ 574,333.99
Reserves	\$ 130,607.00	\$ 2,313,002.07
Total Income	\$ 299,815.00	\$ 2,887,336.06
Expenses w/Capital	\$ -	\$ 3,195,756.06
Trans to(from) Reserves	\$ 299,815.00	\$ (308,420.00)
Total Expenses	\$ 299,815.00	\$ 2,887,336.06

The Broadband Fund (formally known as FiberNet) reflects an agreement entered into by the City of Rock Falls and Surf Broadband Solutions for the sale of all assets owned by FiberNet in order to achieve the goal of fiber to the premise for all residents and businesses in Rock Falls.

Purchase details

- Lease to own price of fiber is \$2,250,000.
- 10% down payment
- Remaining \$2,025,000 will be paid over 10 years at 5% interest.
- City will also receive 5% of gross revenue from Surf for an initial term of 10 years which can be renewed for an additional 20 years.

Tax Exempt & Taxable Bonds were issued to finance both the construction of the backbone and operations of the network until such time that the network could sustain the cost of operations.

Tax Exempt Bond Issuance \$2,105,000 repayment plan

- City will place the amount owed on the tax-exempt bonds in an escrow account at Sauk Valley Bank in amount of \$2,610,636.57 (total principal and interest owed)
- The funds placed into escrow will come from a fund transfer from the Sewer and Electric Funds equally and a resolution will ensure those funds are repaid at 1% interest through the 5% fee received from Surf.
- A resolution for the fund transfer states that the Finance Committee will track the progress of the repayment and re-examine it every three years. The resolution will need to be renewed in 10 years.
- After the fund transfer the Sewer Fund will have a total fund balance of \$3,317,911. and the Electric Fund will have a total fund balance of \$5,376,348.

Taxable Bond Issuance \$2,645,000 repayment plan

- The taxable bond payment is due every year with the last principal payment due in 2031.
- The annual payment ranges from \$268,000 to \$270,000.
- The taxable bond payment will come from the payment received from the annual installment payment from Surf and the funds received from 5% of gross revenues.
- All funds received over the \$270,000 amount of the bond payment will go to repay the Sewer and Electric Fund loan.

FY 21 Governmental Funds Summary

	FY 21 Budget	FY 21 Actual
Total Revenues	\$ 27,035,620.43	\$ 28,941,676.78
Total Expenditures	\$ 27,015,738.38	\$ 28,153,224.24
Surplus/(Deficit) Budget	\$ 19,882.05	\$ 788,452.54

The figures in the FY 21 year-end budget summary are unaudited and without completed journal adjustments.

Fire Chief Gary Cook Retirement – 41 Years of Service



Remembering our friend retired Deputy Fire Chief Bill Milby
March 3, 1960 – August 27, 2020

