

Exhibit A - Fiscal Year 2022 Budget - Final Alternate - BOA Approved 09/14/21

Chart 1.1 - Revenues:

Name	FY 19 Actuals	FY 20 Actuals	FY 21 Budget	FY 21 Year-End Est.	FY 21 Actuals	FY 22 Budget Alternate:
Fund 10 General Fund						
General Operating	\$ 603,900	\$ 666,401	\$ 598,390	\$ 569,752	\$ -	\$ 569,550
General Capital/Special Projects	\$ 25,129	\$ 23,437	\$ -	\$ 68,183	\$ -	\$ -
Total General Fund Revenue	\$ 629,029	\$ 689,838	\$ 598,390	\$ 637,935	\$ -	\$ 569,550
Fund 20 Parks Fund						
Parks Operating	\$ 347,726	\$ 396,782	\$ 356,500	\$ 390,141	\$ -	\$ 395,500
Parks Capital/Special Projects	\$ 204,750	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks Fund Revenue	\$ 552,476	\$ 396,782	\$ 356,500	\$ 390,141	\$ -	\$ 395,500
Fund 22 State Revenue Sharing Fund						
State Rev. Sharing Operating	\$ 213,488	\$ 215,263	\$ 195,850	\$ 226,978	\$ -	\$ 223,675
State Rev. Sharing Capital/Special Projects	\$ 169,124	\$ 1,644,108	\$ 159,013	\$ 159,013	\$ -	\$ -
Total State Rev. Sharing Fund Revenue	\$ 382,612	\$ 1,859,371	\$ 354,863	\$ 385,991	\$ -	\$ 223,675
Fund 23 Road and Bridge Fund* Note this fund is shown for the full year of activities.						
Road & Bridge Operating	\$ 199,673	\$ 211,211	\$ 210,630	\$ 203,291	\$ -	\$ 210,630
Transfers In from General Fund 10	\$ 4,842	\$ -	\$ -	\$ -	\$ -	\$ -
Total Road & Bridge Revenue	\$ 204,515	\$ 211,211	\$ 210,630	\$ 203,291	\$ -	\$ 210,630
Funds 30, 31 & 33 - NID: Sewer Debt, Sewer Maintenance, Sewer Replacement						
NID Sewer Funds	\$ 37,240	\$ 6,898	\$ 6,898	\$ 5,818	\$ -	\$ 20,400
Sewer Capital/Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total NID Sewer Funds Revenue	\$ 37,240	\$ 6,898	\$ 6,898	\$ 5,818	\$ -	\$ 20,400
Total Revenues Across All Funds:	\$ 1,805,872	\$ 3,164,099	\$ 1,527,280	\$ 1,623,176	\$ -	\$ 1,419,755

Chart 1.2 - Expenditures:							
Name	FY 19 Actual	FY 20 Actuals	FY 21 Budget	FY 21 Year-End Est.	FY 21 Actuals	FY 22 Budget Alternate:	
Fund 10 General Fund							
General Operating	\$ 481,426	\$ 599,660	\$ 606,765	\$ 531,819	\$ -	\$ 545,083	
General Capital/Special Projects	\$ 3,671	\$ 4,745	\$ 3,000	\$ -	\$ -	\$ -	
Total General Fund Expenditures	\$ 485,097	\$ 604,405	\$ 609,765	\$ 531,819	\$ -	\$ 545,083	
Fund 20 Parks Fund							
Parks Operating	\$ 127,906	\$ 219,634	\$ 300,506	\$ 245,884	\$ -	\$ 216,754	
Parks Capital/Special Projects	\$ 93,411	\$ 190,285	\$ 344,000	\$ 403,078	\$ -	\$ 37,750	
Total Parks Fund Expenditures	\$ 221,317	\$ 409,920	\$ 644,506	\$ 648,962	\$ -	\$ 254,504	
Fund 22 State Revenue Sharing Fund							
State Rev. Sharing Operating	\$ 335,812	\$ 390,373	\$ 381,250	\$ 234,690	\$ -	\$ 242,231	
State Rev. Sharing Capital/Special Projects	\$ 1,671,725	\$ 390,289	\$ 199,260	\$ 169,730	\$ -	\$ -	
Total State Rev. Sharing Fund Expenditures	\$ 2,007,536	\$ 780,662	\$ 580,510	\$ 404,420	\$ -	\$ 242,231	
Fund 23 Road and Bridge Fund* Note this fund is shown for the full year of activities.							
Road & Bridge Operating	\$ 206,036	\$ 213,723	\$ 375,000	\$ 373,810	\$ -	\$ 446,692	
Road & Bridge Capital/Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Road & Bridge Expenditures	\$ 206,036	\$ 213,723	\$ 375,000	\$ 373,810	\$ -	\$ 446,692	
Funds 30, 31 & 33 - NID: Sewer Debt, Sewer Maintenance, Sewer Replacement							
NID Sewer Funds	\$ 53,068	\$ 10,200	\$ 10,200	\$ 12,680	\$ -	\$ 10,000	
Sewer Capital/Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total NID Sewer Funds Expenditures	\$ 53,068	\$ 10,200	\$ 10,200	\$ 12,680	\$ -	\$ 10,000	
Total Expenditure Across All Funds:	\$ 2,973,055	\$ 2,018,909	\$ 2,219,980	\$ 1,971,691	\$ -	\$ 1,498,510	

Chart 1.3 - Net Revenues Less Expenditures:							
Name	FY 19 Actual	FY 20 Actuals	FY 21 Budget	FY 21 Year-End Estimate	FY 21 Actuals	FY 22 Budget Alternate:	
Fund 10 General Fund	143,932	85,434	(11,375)	106,117	0	24,467	
Fund 20 Park Fund	331,158	(13,138)	(288,006)	(258,821)	0	140,996	
Fund 22 State Revenue Sharing Fund	(1,624,924)	1,078,709	(225,647)	(18,428)	0	(18,556)	
Fund 23 Road and Bridge Fund	(1,521)	(2,512)	(164,370)	(170,519)	0	(236,062)	
Funds 30, 31, 33 Sewer Funds	(15,828)	(3,302)	(3,302)	(6,862)	0	10,400	
Total Net Revenues Less Expenditures	(1,167,183)	1,145,190	(692,700)	(348,514)	0	(78,755)	

Chart 1.4 - Transfers from Fund Reserves:							
NOTE: Deficits will be supplemented with unrestricted fund reserves to balance budget.							
Name	Activity Description	FY 21 Year-End Estimate	FY 21 Actuals	FY 22 Budget Alternate:			
Fund 10 General Fund (FY 22 Target "Emergency" Fund Reserve = \$620,276)		106,117	0	24,467			
	Transfer in from General Fund Reserves	0	0	0			
Fund 20 Park Fund (FY 22 Target "Emergency" Fund Reserve = \$413,517)		(258,821)	0	140,996			
	Transfer in from Parks Fund Reserves	258,821	0	0			
Fund 22 State Revenue Sharing Fund		(18,428)	0	(18,556)			
	Transfer in from Fund 22 and/or 10 Reserves	18,428	0	18,556			
Fund 23 Road and Bridge Fund		(170,519)	0	(236,062)			
	Transfer in from Fund 22 and/or 10 Reserves	170,519	0	236,062			
Funds 30, 31, 33 Sewer Funds		(6,862)	0	10,400			
	All Funds Budgeted Net Balance:	\$ 106,116	\$ -	\$ 175,864			

Chart 1.5 - Audited Fiscal Year-End Fund Balances & Forecasted Year-End Fund Balances:							
Name	FY 19 Fund Balances	FY 20 Fund Balances	FY 21 Budget	FY 21 Year-End Est. Bal.	FY 21 Fund Bal.	FY 22 Budget Alternate:	
Fund 10 General Fund	\$ 1,263,542	\$ 1,335,489	n/a	\$ 1,441,606	n/a	\$ 1,360,536	
Fund 20 Park Fund	\$ 1,980,972	\$ 2,017,873	n/a	\$ 1,759,052	n/a	\$ 1,900,049	
Fund 22 State Revenue Sharing Fund	\$ 408,680	\$ 328,029	n/a	\$ 139,081	n/a	\$ (10,000)	
Funds 30, 31, 33 Sewer Funds	\$ 100,882	\$ 98,190	n/a	\$ 91,328	n/a	\$ 101,728	
Totals Reserves:	\$ 3,754,076	\$ 3,779,581		\$ 3,431,067		\$ 3,352,312	