

**EDGERTON CITY COUNCIL
WORK SESSION AGENDA
CITY HALL
404 EAST NELSON STREET
July 7, 2022
7:00 PM**

1. Call to Order
2. Roll Call ____ Roberts ____ Longanecker ____ Lewis ____ Beem
____ Stambaugh ____ Lebakken
3. 2023 Budget Work Session
4. Adjourn

City of Edgerton

2023 Budget Work Session

July 7, 2022



Packet Items

General Fund Budget

Utility Funds Budget

Other Funds Budget

Vehicles & Equipment



**City of Edgerton
2023 Budget Work Session
July 7, 2022**

General Fund Budget



June 30, 2022

To: Mayor and City Council Members

From: Beth Linn, City Administrator
Karen Kindle, Finance Director

Re: 2023 Recommended General Fund Budget

Please find enclosed with this memo the 2023 Recommended General Fund Budget. The General Fund contains the general operations of the City which are funded by a mixture of general-purpose revenues including property taxes, sales and use taxes, user fees and charges and payment in lieu of taxes for abated properties. Also included with this memo are (1) the calculation of the recommended mill rate for the 2023 Budget per Council direction given at the June 10, 2021, Council Meeting; and (2) the list of adjustments to the Revenue Neutral Rate (RNR) in accordance with the policy direction given by Council at the June 10, 2021 Council Meeting.

2022 Estimate

The 2022 estimated revenues and expenditures reflect staff's evaluation of the activity so far in 2022 compared to the budget approved for 2022. A line item with an estimate of more than 100% means that staff expects the 2022 activity to exceed the budget. A line item with an estimate that is less than 100% means that staff anticipates the 2022 activity to be less than the budget.

Throughout the annual budget process, the City Council approved the use of the Consumer Price Index for All Urban Consumers (CPI-U) as reported by the US Bureau of Labor Statistics (BLS). In January 2022, BLS stated that "from December 2020 to December 2021, consumer prices for all items rose 7.0 percent, the largest December to December percent change since 1981." In recent years prior to 2021, the CPI-U had typically been below 2%. Based on this extreme spike in CPI-U, staff has included in the 2022 Estimate a 7% cost-of-living adjustment equal to the CPI-U for all staff that would become effective in August 2022.

Revenues

Property Tax Revenue

In March 2021, Senate Bill 13 (SB 13) was signed by the Governor and became effective for the 2022 Budget. SB 13 repealed the previous tax lid which focused to the total property tax revenue required for the budget. SB 13 focuses on the mill rate and provides for the calculation of a RNR. This RNR calculation takes last year's property tax revenue divided by this year's estimated assessed valuation to arrive at the mill rate that would be required to receive the same property tax revenue. SB 13 doesn't provide for any adjustments to the RNR to capture economic growth, issuance of debt or County errors in the assessed valuation numbers. At the Council Meeting on June 10, 2021, the City's Financial Advisor and City staff presented information about SB 13 and asked for direction from the Council regarding suggested adjustments to the RNR. The property tax revenue amount included in the 2023 General Fund Budget was calculated based on the Council direction provided.

Mill Levy Rate

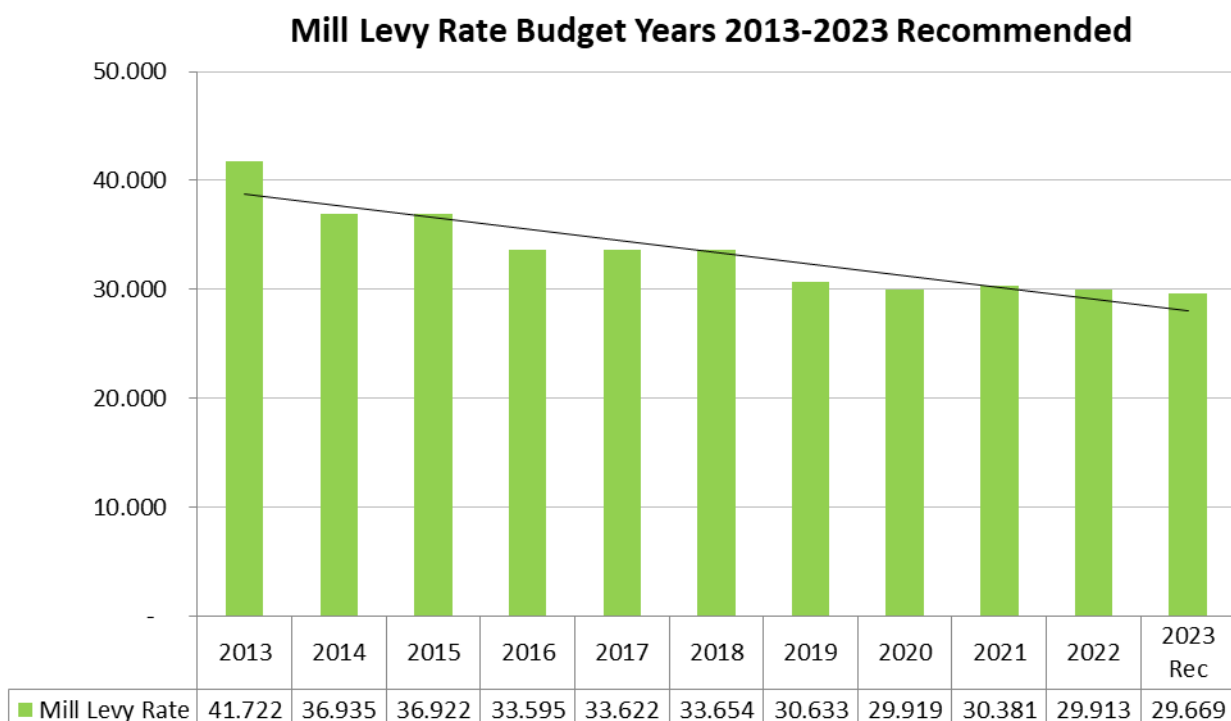
Since 2009, the City of Edgerton has lowered the mill levy rate over 12 mills. The ability to lower the mill levy rate while maintaining or increasing property tax revenue collection is driven by the growth in the value of one mill.

The chart below shows the information regarding the RNR, adjustments for categories approved at the June 10, 2021, Council Meeting and the recommended mill rate for the 2023 Budget. In order to levy the recommended mill rate, the City Council will have to hold a public hearing and pass a resolution. The public hearing is scheduled to occur during the August 25, 2022, Council Meeting. The City must also provide a notice of intent to hold the public hearing to the County Clerk no later than July 20, 2022.

	Revenue Neutral Rate (RNR)	Recommended Adjustments To the RNR	Recommended Mill Rate for the 2023 Budget
Property Tax Revenue	\$1,624,995	\$132,398	\$1,757,393
Estimated Mill Rate	27.351	2.318	29.669

The 2021 mill rate for the 2022 Budget was 29.913. **The recommended 2022 mill rate for the 2023 Budget represents a 0.8% DECREASE in the mill rate.**

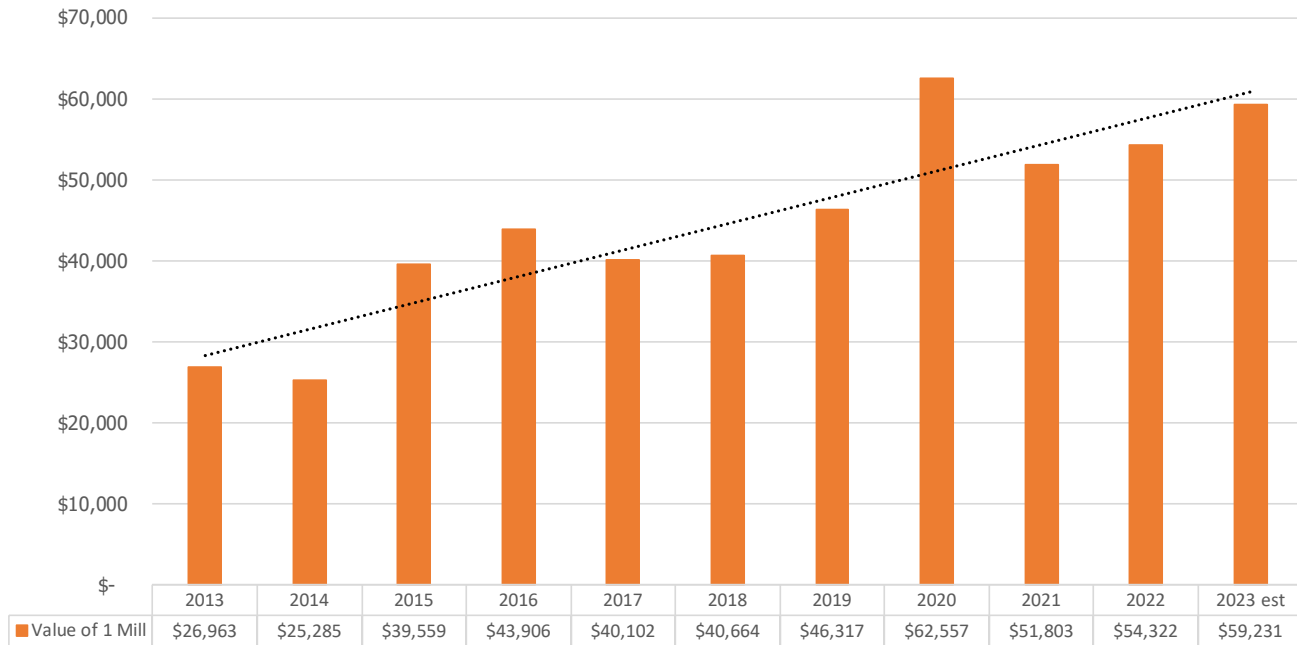
The graph below shows a history of the City's mill rate since 2012 (for the 2013 Budget).



Value of One Mill

Growth in the value of one mill results from citywide increase in appraised valuation. Since 2009, the value of one mill has grown by \$49,635. The most significant factor in increasing the city's appraised valuation is the new construction at Logistics Park Kansas City and surrounding area. The value of one mill can fluctuate due to the timing of construction and the appraisal process. Improvements under construction on January 1st will receive a partial value for that assessment year based on the percentage of completion. If an abatement is processed for the next assessment year, the City's assessed value will decrease, sometimes causing an overall decrease from the prior year. The chart below shows the change in the value of one mill since the 2013 budget process.

Value of One Mill



Other Revenue

The chart below provides information about changes from the 2022 Budget to the 2023 Budget in the other sources of revenue for the General Fund.

Revenue Item	Change from 2022 Budget to 2023 Budget
LPKC Pilot	The revenue from payments in lieu of taxes for abated properties at LPKC has increased to reflect the addition of Inland Port LII, for which the first year of abatement is the 2023 budget.
City TIF Increment	This number is the amount of City property tax that is deposited into the TIF Funds. It is subtracted from the amount of total property tax to be received since it will be deposited directly into the TIF funds when distributions are received from the County Treasurer.
Motor Vehicle Tax Recreational Vehicle Tax 16/20M Vehicle Tax	Small increase based on the estimate provided by the County Treasurer.
Local Alcoholic Liquor Tax	Significant increase based on estimates provided by the Kansas State Treasurer as well as review of the trend in the actuals.
Use Tax	Increase in Local Use Tax based on amount received in 2021 and collection trend in 2022. Increase in County Use Tax reflects a 4% increase over the 2022 estimate based on the County's 2023 budget information.
Sales Tax	Increase in Local Sales Tax based on amount received in 2021 and collection trend in 2022. Increase in County Sales Tax reflects a 2% increase over the 2022 estimate based on the County's 2023 budget information.
Franchise Tax	Increased to reflect the trend in the actuals for the last few years.
Licenses & Permits	Left the same to reflect the trend in the actuals for the last few years. Note: contracted inspection and plan review services expenditures will fluctuate based on permits issued so if permits not issued an

	revenue not received, there also will not be any related plan review and inspection fees.
Fines & Forfeitures	The increase in this revenue source reflects the growth in the court docket over the last few years. The number and type of tickets issued will affect this revenue source.
Charges for Services	The 2022 Budget included an increase for trash services since the bids would occur after the budget was approved. The budget was adjusted to reflect the actual contract approved. The City charges customers for half of the trash service cost.
Reimbursements/Miscellaneous	The City doesn't typically budget any funds in this category. This category is used to account for reimbursements for things like insurance claims, sale of trash stickers and other small receipts not categorized elsewhere.
Investment Income	This revenue source had been affected by the pandemic. The amount is the same in 2023 as it is difficult to determine how much rates will increase in the coming months.

Expenditures

The budget amount is an estimate of resources needed to carry out the level of services the Governing Body offers its citizens. The approved budget sets the legal level of budget authority at the fund level, which the City cannot exceed without going through the budget amendment process.

Changes in expenditures between budget years can occur for several reasons: (1) County/State/Federal mandates/change in charges/fees; (2) inflation; (3) change in level of service, including corresponding changes in personnel; (4) more refined budgeting for a program(s) based on actual experience, etc.

Appendix A includes information about the change in each department's budget from year to year.

Other Sources & Uses

Transfers to/from other funds are listed in this section of the fund schedule. These transactions are more of a one-time occurrence than they are routine.

Transfers from the TIF Funds consist of the annual TIF administrative fee the City is allowed to collect from TIF revenues related to the Homestead Lane Retail TIF District project plans. There are currently two project plans: (1) A1 – On the Go Travel Plaza and (2) B1 – Edgerton Crossing. The 2022 Estimate reflects that the City will receive the balance due on the Plan A1 initial TIF fee and most of the balance due on the Plan B1 initial TIF fee. The remainder of the Plan B1 initial TIF fee will be received in 2023.

Transfers to Equipment Reserve are typically done each year to systematically save for replacement of the City's vehicles and equipment. Staff has included a \$125,000 transfer to equipment reserve in the 2023 recommended budget, which is the same as the transfer in the 2022 budget.

Transfers to capital projects will vary from year to year depending to the projects approved and the funding sources for those projects. The Governing Body reviews projects and discusses priorities and staff available capacity at the CIP work session in October each year. At a meeting following that work session, the Governing Body approves the CIP, setting the budget and timing for projects. After the CIP is approved, the budget for transfers to capital projects is updated to reflect the approved plan.

Ending Balance and Reserves

The carryforward balance from 2021 to 2022 was greater than estimated during the 2022 Budget process due to lower expenditures for 2021 than originally forecast as well as some revenue sources exceeding projections. The projected balance at the end of 2022 and 2023 exceeds the required reserves, leaving funding available for projects or other priorities.

SB 13 Policy Direction

Recommend City Council direct staff to prepare the budget to capture property tax revenue for the following categories:

1. Roll-off of all types of incentives (i.e. property tax abatements)

2. New Territory/Annexations

3. Growth in assessed value of non-residential property

4. Growth in assessed value of residential property due to inflation based on the CPI-U

5. Issuance of General Obligation (GO) Debt

6. Errors by Johnson County

City of Edgerton
Calculation of the Adjustment to the RNR
for the 2023 Budget

Real Property							
Class	Description	Nov 2021	6/15/2022 AV			Change	
			#'s Co Clerk	Pending Exemptions	Adj #'s	Nov 2021-6/15/2022 Adj	Council Policy
R	Residential Including Apartments	\$ 12,043,535	\$ 13,369,740	\$ -	\$ 13,369,740	\$ 1,326,205	capture revenue incr up to CIP-U
A	Agricultural Land Use & Improvements	\$ 182,152	\$ 183,813	\$ -	\$ 183,813	\$ 1,661	capture all revenue
C	Commercial & Industrial	\$ 5,999,456	\$ 7,369,138	\$ -	\$ 7,369,138	\$ 1,369,682	capture all revenue
V	Vacant Lots	\$ 4,188,933	\$ 4,561,441	\$ (157,201)	\$ 4,404,240	\$ 215,307	capture all revenue
N	Not for Profit	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
O	All Other Real Property	\$ 1,611	\$ 1,680	\$ -	\$ 1,680	\$ 69	capture all revenue
U	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
ED	Exempt Dam	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EI	Exempt IRB	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EIC	Exempt IRB for Com	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EIR	Exempt IRB for Res	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EIV	Exempt IRB for Vac	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EX	Exempt Ec Dev	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EXC	Exempt Ec Dev for Com	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EXR	Exempt Ec Dev for Res	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
EXV	Exempt Ec Dev for Vac	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
E	All Other Tax Exempt Property	\$ -	\$ -	\$ -	\$ -	\$ -	capture all revenue
Total Real Property		\$ 22,415,687	\$ 25,485,812	\$ (157,201)	\$ 25,328,611	\$ 2,912,924	

Personal Property							
Class	Description	Nov 2021	6/15/2022 AV			Change	
			#'s Co Clerk	Adj	Adj #'s	Nov 2021-6/15/2022 Adj	Council Policy
	Personal Property	\$ 168,743	\$ 164,587	\$ -	\$ 164,587	\$ (4,156)	capture all revenue

State Assessed							
Class	Description	Nov 2021	6/15/2022 AV			Change	
			#'s Co Clerk	Adj	Adj #'s	Nov 2021-6/15/2022 Adj	Council Policy
	State Assessed	\$ 31,738,810	\$ 33,739,301	\$ -	\$ 33,739,301	\$ 2,000,491	capture all revenue
Grand Totals		\$ 54,323,240	\$ 59,389,700	\$ (157,201)	\$ 59,232,499	\$ 4,909,259	

Calculation of Adjustment to RNR							
Change in Assessed Value All Non-Residential (Category 3)					\$	3,583,054	
Residential New Construction Assessed Value (Category 2)					\$	-	
Allowable Change in Assessed Value - Residential per Council Policy (Category 4)							
Assessed Value - Residential incl Apartments at Nov 2021			\$	12,043,535			
Allowable Increase % Per Council Policy (CPI-U @ 12/31/2021)				7.0%			
Allowable Residential Assessed Value Increase Per Council Policy			\$	843,047			
Total Change in Residential Assessed Value Nov 2021 to 6/15/2022			\$	1,326,205			
Less: Residential New Construction			\$	-			
Residential Change in Assessed Valuation due to Reappraisal			\$	1,326,205			
Allowable increase in Residential Assessed Valuation					\$	843,047	
Total Allowable Change in Assessed Value Per Council Policy					\$	4,426,101	
Nov 2021 Mill Rate for the 2022 Budget						29.913	
Allowable increase in Property Tax Revenue per Council Policy					\$	132,398	
Property Tax Levied 2021 for 2022 Budget					\$	1,624,995	
Total Property Tax Revenue for the 2023 Budget					\$	1,757,393	
Base Mill Rate Needed						29.669	
Mill Rate Needed for GO Debt Service					\$	-	
Total Mill Rate Needed						29.669	
RNR						(27.351)	
Adjustment to the RNR						2.318	

City of Edgerton
General Fund

Mill Rate:	30.881	30.381	29.913		29.669 calculated
Revenue from 1 Mill:	\$62,557	\$51,804	\$54,323		\$59,231 est.
	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ 1,617,667	\$ 1,582,699	\$ 1,855,359	\$ 2,098,780	\$ 1,901,407
Revenues:					
Ad Valorem Tax	1,931,860	1,573,849	1,624,996	100%	1,757,393
City TIF Increment	-	-	(38,158)	100%	(50,425)
LPKC PILOT	483,853	545,837	589,332	100%	620,119
Delinquent Tax	-	-	-	-	-
Motor Vehicle Tax	52,969	52,830	52,830	100%	53,576
Recreational Vehicle Tax	933	835	835	100%	823
16/20M Vehicle Tax	372	375	375	100%	488
Local Alcoholic Liquor Tax	2,780	2,780	5,000	180%	9,000
City 1% Use Tax	113,600	182,000	200,000	127%	253,000
County Use Tax	70,000	70,000	100,000	117%	122,000
City 1% Sales Tax	431,000	471,000	485,000	109%	540,000
County Sales Tax	334,000	322,000	375,000	99%	380,000
Franchise Tax	110,000	110,000	180,000	111%	199,000
Licenses & Permits	756,300	321,000	224,000	100%	224,000
Charges for Services	118,000	118,000	98,700	110%	85,470
Fines & Forfeitures	30,000	30,000	75,000	107%	80,000
Reimbursements	-	-	-	-	-
Investment Income	15,000	17,000	15,000	100%	15,000
Total Revenue	\$ 4,450,667	\$ 3,817,506	\$ 3,987,910	104%	\$ 4,289,444
Expenditures:					
General Government	961,959	983,479	1,050,748	93%	1,138,238
Law Enforcement	502,868	507,043	556,036	100%	572,719
Public Works	615,625	597,835	565,620	99%	721,645
Parks	253,490	264,727	315,043	97%	336,947
Facilities	115,450	126,325	143,570	97%	142,424
Fleet Maintenance	51,200	54,200	52,700	97%	62,250
Community Development	356,153	334,048	387,348	99%	494,000
Economic Development	507,200	502,200	506,700	99%	494,775
Information Technology	57,631	49,587	81,872	98%	89,167
Employee Benefits	484,532	556,209	555,093	94%	602,718
Total Expenditures	\$ 3,906,108	\$ 3,975,653	\$ 4,214,730	97%	\$ 4,654,883
Revenues Over(Under) Expenditures	\$ 544,559	\$ (158,147)	\$ (226,820)		\$ (365,439)
Other Financing Sources & Uses					
Transfers from Other funds:					
Transfer from Capital Projects Fund	\$ -	\$ -	\$ -	-	\$ -
Transfer from TIF Funds-City TIF Fee	\$ -	\$ -	\$ 17,656	264%	\$ 5,343
Transfers to Other Funds:					
Transfer to Equipment Reserve Fund-General	(325,000)	(125,000)	(125,000)	100%	(125,000)
Transfer to Mayor's Holiday Fund	-	-	-		-
Transfer to Capital Projects Fund	(273,441)	(66,500)	(195,000)	100%	-
Total Other Financing Sources & Uses	\$ (598,441)	\$ (191,500)	\$ (302,344)		\$ (119,657)
Balance 12/31	\$ 1,563,785	\$ 1,233,052	\$ 1,326,195	\$ 1,901,407	\$ 1,416,310

Undesignated Reserve:	\$ 666,504	\$ 741,330
Portion Designated for Self-Insured Losses:	\$ 50,000	\$ 50,000
Reserve Per Policy - 17% of Budgeted Expenditures:	\$ 716,504	\$ 791,330
Unencumbered Cash Over(Under) Requirement:	\$ 1,184,902	\$ 624,980
Undesignated Reserve:	\$ 1,003,683	\$ 1,113,721
Portion Designated for Self-Insured Losses:	\$ 50,000	\$ 50,000
Reserve Per Policy - 25% of Budgeted Expenditures:	\$ 1,053,683	\$ 1,163,721
Unencumbered Cash Over(Under) Requirement:	\$ 847,724	\$ 252,590

Funding Sources: Property tax, sales tax, franchise fees, user fees and charges

Expenditures: General operations of the City

Appendix A – Expenditures Approved Budgets Year-to-Year Detail

General Government

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Changed allocation for Asst. City Administrator position from 25% to 100% to reflect a change in focus for the duties of this position from project management to general administration (human resources, risk management, insurance) and reduced the number of months in 2021 that the position would be filled from 12 months to 6 months. Removed the cost for the biennial Citizen Survey. 	<ul style="list-style-type: none"> Reflects an entire year of the Assistant City Administrator position being filled. Added the cost for the biennial Citizen Survey. Increased legal services to reflect increase in legal matters requiring the use of the City Attorney. Reduced Marketing/Advertising to reflect spending levels the last few years since adding the Marketing/Communications Manager. Reduced consulting services since some of those items will be handled by the Asst. City Administrator position. 	<ul style="list-style-type: none"> Funded 1/3 of a new Customer Service Representative position (shared with General Government and Public Works). Removed biennial Citizen Survey. Reduced trash contract cost to reflect current contract. Estimated 15% increase in property/casualty insurance cost. Increase in support for community partners per direction given at the May 26, 2022, meeting: <ul style="list-style-type: none"> Project Grad Robert Cook Memorial Votech Scholarship Increase in investment advisor fees.

Law Enforcement

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Reflects a 0.8% increase in the contract with the Sheriff's Department for policing services. Maintains the Community Officer. Includes a small increase related to the prosecutor for the Municipal Court. 	<ul style="list-style-type: none"> Reflects a 1.00% decrease in the contract with the Johnson County Sheriff's for policing services. Maintains the Community Officer. Includes a small increase related to the prosecutor for the Municipal Court. Includes the expenditures related to the addition of a 2nd court docket. 	<ul style="list-style-type: none"> Reflects a 6.3% increase in the cost of the contract with the Johnson County Sheriff's Office for policing services. Increase in prisoner board fees charged by Johnson County. Increase cost for court support services

Public Works

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Converted the Foreman position to a Maintenance Tech II position. Added dollars for career progression for Public Works staff. 	<ul style="list-style-type: none"> Moved Infrastructure Inspection costs to the Economic Development Fund. 	<ul style="list-style-type: none"> Funded internal career progression Funded on-call pay Funded 1/3 of a new Customer Service Representative position (shared with General Government and Public Works).

<ul style="list-style-type: none"> • Reduced electric costs for streetlights and traffic signals to be more in line with actuals. • Increased ice control due to the increased expenditures for responding to storms. • Increased traffic control to account for the increase in sign work required. 		<ul style="list-style-type: none"> • Increased utility and maintenance costs for streetlights and traffic signals • Increased costs for contracted professional services • Increased costs for supplies (i.e. uniforms, construction, snow/ice control and signs)
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Parks

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> • Increased support for the Frontier Days 50th anniversary. • Increased costs for other community events based on actual expenditures. 	<ul style="list-style-type: none"> • \$5,000 reduction in support for Frontier Days since it isn't an anniversary year. • Based on recent feedback from Edgerton citizens, staff included an additional \$50,000 in Parks and Recreation to add a new community-wide event. The 2020 Citizen Survey ranked City special events and festivals as the second most important priority for the City to emphasize over the next two years. This was confirmed by the Recreation Programming survey in fall 2020 which ranked community events as the top priority in the Priority Investment Ranking. 	<ul style="list-style-type: none"> • Increased costs to Community Picnic and Fireworks event • Increase in supplies • Increase in Frontier Days support per Council direction at the May 26, 2022, meeting.

Facilities

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> • Reflects a 10% increase in utility rates. • Reflects a small increase in the rental rate for the Studio B. • Increased cost for internet service due to upgrading the service in late 2019. • Increased building and ground maintenance to cover supply costs. • Increased trash service related to the dumpster and recycling at the Public Works Facility. 	<ul style="list-style-type: none"> • Increased cost for internet service due to upgrading the service in 2022. 	<ul style="list-style-type: none"> • Small decrease in cleaning contract new contract. • Small decrease in internet cost. Upgrade in 2022 was less than estimated.

Fleet Maintenance

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Increased maintenance to reflect additions to the fleet and the age of some of the items in the fleet. 	<ul style="list-style-type: none"> Increased maintenance to reflect additions to the fleet and the age of some of the items in the fleet. Reduced fuel costs based on spending the last few years. 	<ul style="list-style-type: none"> Increase in fuel cost due to significant change in current fuel prices. Increase in maintenance contract. Increase costs in vehicle and equipment maintenance.

Community Development

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Decrease in salaries due to budgeting Building Inspector position at lower portion of the range. Increase in veterinary services due to change in policy at the Lawrence Humane Society. Increase in legal fees to reflect increased usage of the City Attorney for various code enforcement matters. Increase in abatement costs due to potential properties that might be subject to the process. 	<ul style="list-style-type: none"> Increase in professional services due to not filling building inspector position. 	<ul style="list-style-type: none"> Funded 1/3 of a new Customer Service Representative position (shared with General Government and Public Works). Reallocation of funding to professional services due to vacancy.

Economic Development

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Small increase in the BNSF increment. Removed Chamber membership and related sponsorship for the magazine. 	<ul style="list-style-type: none"> Small increase in the BNSF increment. 	<ul style="list-style-type: none"> Small decrease in the BNSF increment. Decrease in the utility sales tax to be transferred to the Public Infrastructure Fund based on the trend in actuals.

Information Technology

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> Decrease due to restructuring the contract with the IT provider which occurred after the 2020 budget was adopted. 	<ul style="list-style-type: none"> Estimating 10% increase in IT Provider contract Rest of increase due to first year of annual maintenance for new software system 	<ul style="list-style-type: none"> Estimating 10% increase in contracted IT services. Moved cost of cyber insurance from General Government.

		<ul style="list-style-type: none"> • Increase in cost of IT equipment replacement.
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Employee Benefits

2020 Budget – 2021 Budget	2021 Budget – 2022 Budget	2022 Budget -2023 Recommended
<ul style="list-style-type: none"> • Reduced budget for position vacancies <ul style="list-style-type: none"> ○ Asst. City Admin – 6 months ○ Building Inspector – 2 months ○ Rec Coordinator – 2 months • First year that the Asst. City Administrator was allocated 100% to the General Fund. • Estimated 20% increase in health insurance premiums. • Estimated 10% increase in dental and vision premiums. 	<ul style="list-style-type: none"> • Estimated 10% increase in health insurance premiums. • Estimated 3% increase in dental and vision premiums. 	<ul style="list-style-type: none"> • Estimated 10% increase in health insurance premiums. • Estimated 3% increase in dental and vision premiums.

**City of Edgerton
2023 Budget Work Session
July 7, 2022**

Utility Funds Budget





June 30, 2022

To: Mayor and City Council Members

From: Beth Linn, City Administrator
Karen Kindle, Finance Director
Dan Merkh, Public Works Director

Re: 2023 Recommended Water Fund Budget

Attached please find the 2023 Recommended Budget for the Water Fund. This fund contains the water utility operation of the City.

2022 Estimate

The 2022 estimated revenues and expenditures reflect staff's evaluation of the activity so far in 2022 compared to the budget approved for 2022. A line item with an estimate of more than 100% means that staff expects the 2022 activity to exceed the budget. A line item with an estimate that is less than 100% means that staff anticipates the 2022 activity to be less than the budget.

Throughout the annual budget process, the City Council approved the use of the Consumer Price Index for All Urban Consumers (CPI-U) as reported by the US Bureau of Labor Statistics (BLS). In January 2022, BLS stated that "from December 2020 to December 2021, consumer prices for all items rose 7.0 percent, the largest December to December percent change since 1981." In recent years prior to 2021, the CPI-U had typically been below 2%. Based on this extreme spike in CPI-U, staff has included in the 2022 Estimate a 7% cost-of-living adjustment equal to the CPI-U for all staff that would become effective in August 2022.

Revenues

The water utility operations are considered an enterprise, and as such, the funding for operations come from user charges. The user charges needed to fund the utility operations are calculated based on the operation and maintenance costs required to run the utility, the debt service payments required on outstanding debt and any costs for capital outlay, such as equipment or capital improvements to the system.

Charges for Services

- The revenues are from the 2022 Rate Study Report prepared by Raftelis included in this packet for reference. Raftelis will present the study results at the budget work session on July 7th. The 2022 Rate Study Report recommends a small increase of \$2.06 per month for the average customer for 2023. **As proposed for 2023, the total monthly city utility bill for the average household would be the cheapest utility bill when compared to average household bills for electric, gas, cell phone and cable.** The study also includes a comparison of neighboring jurisdictions; however, rates

included for surrounding jurisdictions have not yet been updated with proposed rate increases for 2023.

- If there is consensus to adopt the recommendation in the 2022 Rate Study Report, staff would bring back the updated fee resolution for Council consideration at a meeting in September.
- This category also includes the tower rent received from AT&T. There is a small increase for this source based on annual increases built into the lease agreement.

Fines & Forfeitures

- The 2023 Budget is the same as the 2022 Budget.

Investment Income

- The 2023 Budget is the same as the 2022 Budget.

Expenditures

Fleet Maintenance

- The 2023 budget is the same as the 2022 budget.

Information Technology

- Includes the replacement of IT equipment according to the replacement schedule.
- Includes a 10% increase in contracted IT provider services.

Production

- The 2023 Budget is the same as the 2022 Budget.

Distribution

- Increased costs for implementation of the federally mandated Lead and Copper Rule Revisions (LCRR) from EPA in alignment with the Safe Water Drinking Act.

Administrative-Water

- Removed the cost for the rate study. Rate studies will be conducted in even years going forward.
- Upgraded Utilities Maintenance Technician to Plant Operator to build redundancy for system operations and succession planning

Employee Benefits

- Includes a 10% increase in health insurance premiums and a 3% increase in dental and vision insurance premiums based on information from the City's provider, Midwest Public Risk. The City has been fortunate that actual increases the last three years have been less than 10%.

Debt Service

- Includes the State Revolving Loan payments for the AMI meter system. The loan is scheduled to be paid off in 2037.

Transfers to Other Funds

- The recommended budget includes a \$15,000 transfer to the Equipment Reserve Fund-Water.

Ending Balance and Reserves

The projected balance at the end of 2023 meets the level required by Council policy.

Future Considerations

The financial plan presented in the 2022 Rate Study Report is a forecast that relies on assumptions made about expenditures, customer base, debt service requirements, etc. These factors can change, and as more information is obtained, the assumptions will be updated.

Staff is inventorying the water system components to analyze and develop a replacement plan. That plan, along with the Vehicle and Equipment Plan already in place, will provide information about future funding needs that are not currently reflected in the financial plan. Another future consideration that might affect the financial plan is the wholesale water contract renewal with the City of Baldwin City.

City of Edgerton Water Fund

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ 219,376	\$ 225,037	\$ 176,502	\$ 168,723	\$ 137,901
Revenues:					
Charges for Services	462,450	482,450	462,222	101%	487,630
Fines & Forfeitures	23,000	20,000	20,000	100%	20,000
Reimbursements	-	-	-	-	-
Investment Income	2,000	2,500	2,500	100%	2,500
Total Revenue	\$ 487,450	\$ 504,950	\$ 484,722	101%	\$ 510,130
Expenditures:					
Fleet Maintenance	4,200	5,700	6,075	95%	6,075
Information Technology	32,559	25,379	49,878	95%	51,738
Production	175,000	175,000	175,000	95%	175,000
Distribution	46,740	54,130	54,505	95%	63,030
Administrative - Water	125,815	132,715	143,054	99%	150,151
Employee Benefits	32,042	35,143	36,429	94%	37,938
Debt Service	97,345	97,349	56,153	100%	14,957
Total Expenditures	\$ 513,701	\$ 525,416	\$ 521,094	97%	\$ 498,889
Revenues Over(Under) Expenditures	\$ (26,251)	\$ (20,466)	\$ (36,372)		\$ 11,241
Other Financing Sources & Uses:					
Transfers from Other funds:					
Transfer from Water Reserve Fund	-	-	-	0%	-
Transfer from Capital Projects Fund	-	-	-	0%	-
Transfers to Other Funds:					
Transfer to Equipment Reserve Fund-Water	-	-	(25,000)	60%	(15,000)
Transfer to Capital Projects Fund	-	-	-		-
Total Other Financing Sources & Uses	\$ -	\$ -	\$ (25,000)	60%	\$ (15,000)
Balance 12/31	\$ 193,125	\$ 204,571	\$ 115,130	\$ 137,901	\$ 134,142
<i>Reserve Per Policy - 17% of Budgeted Expenditures:</i>	\$ 88,586	\$ 84,811			
<i>Unencumbered Cash Over(Under) Requirement:</i>	\$ 49,315	\$ 49,331			
<i>Reserve Per Policy - 25% of Budgeted Expenditures:</i>	\$ 130,274	\$ 124,722			
<i>Unencumbered Cash Over(Under) Requirement:</i>	\$ 7,628	\$ 9,420			

Funding Sources: Charges to users of the City's water system

Expenditures: Water system operation and maintenance



June 30, 2022

To: Mayor and City Council Members

From: Beth Linn, City Administrator
Karen Kindle, Finance Director
Dan Merkh, Public Works Director

Re: 2023 Recommended Sewer Fund Budget

Attached please find the 2023 Recommended Budget for the Sewer Fund.

2022 Estimate

The 2022 estimated revenues and expenditures reflect staff's evaluation of the activity so far in 2022 compared to the budget approved for 2022. A line item with an estimate of more than 100% means that staff expects the 2022 activity to exceed the budget. A line item with an estimate that is less than 100% means that staff anticipates the 2022 activity to be less than the budget.

Throughout the annual budget process, the City Council approved the use of the Consumer Price Index for All Urban Consumers (CPI-U) as reported by the US Bureau of Labor Statistics (BLS). In January 2022, BLS stated that "from December 2020 to December 2021, consumer prices for all items rose 7.0 percent, the largest December to December percent change since 1981." In recent years prior to 2021, the CPI-U had typically been below 2%. Based on this extreme spike in CPI-U, staff has included in the 2022 Estimate a 7% cost-of-living adjustment equal to the CPI-U for all staff that would become effective in August 2022.

Revenues

The sewer utility operations are considered an enterprise, and as such, the funding for operations come from user charges. The user charges needed to fund the utility operations are calculated based on the operation and maintenance costs required to run the utility, the debt service payments required on outstanding debt and any costs for capital outlay such as equipment or capital improvements to the system.

Licenses & Permits

- This revenue is generated from businesses that are using holding tanks because they are not yet connected to the City's wastewater system. The City estimates that there will be two businesses at LPKC that will have a holding tank permit in 2023.

Charges for Services

- The revenues are from the 2022 Rate Study Report prepared by Raftelis included in this packet for reference. Raftelis will present the study results at the budget work session on July 7th.

- The 2023 revenue reflects Edgerton’s exploration of the purchase of Gardner’s interest in the Big Bull Creek Wastewater Treatment Plant infrastructure and could terminate the flow from Gardner to the plant. Estimates are based on the termination of flow from Gardner beginning October 2022.
- The 2022 Rate Study Report recommends an increase of \$2.55 per month for the average customer for 2023. **As proposed for 2023, the total monthly city utility bill for the average household would be the cheapest utility bill when compared to average household bills for electric, gas, cell phone and cable.** The study also includes a comparison of neighboring jurisdictions; however, rates included for surrounding jurisdictions have not yet been updated with proposed rate increases for 2023.
 - If there is consensus to adopt the recommendation in the 2022 Rate Study Report, staff would bring back the updated fee resolution for Council consideration at a meeting in September.

Investment Income

- The 2023 Budget is the same as the 2022 Budget.

Expenditures

Fleet Maintenance

- The 2023 Budget is the same as the 2022 Budget.

Information Technology

- Includes the replacement of IT equipment according to the replacement schedule.
- Includes a 10% increase in contracted IT provider services.

Treatment Plant

- Increased costs in treatment supplies and contracted sludge disposal services
- Decreased costs based on potential termination of flow from Gardner.

Sewer Line Maintenance

- The 2023 Budget is the same as the 2022 Budget.

Lift Stations/Vaults

- Increase cost in the generator maintenance contract

Administrative-Sewer

- Removed the cost for the rate study. Rate studies will be conducted in even years going forward.
- Upgraded Utilities Maintenance Technician to Plant Operator to build redundancy for system operations and succession planning

Employee Benefits

- Includes a 10% increase in health insurance premiums and a 3% increase in dental and vision insurance premiums based on information provided by the City's provider, Midwest Public Risk.

Debt Service

- Includes the payment for the Series 2016A and 2016B General Obligation Bonds for the conversion of the old treatment plant to a lift station. The project was completed in 2017. The bonds are scheduled to be paid off in 2046 and 2048, respectively.

Transfers to Other Funds

- A \$50,000 Transfer to Capital Projects has been included to fund future capital projects.

Ending Balance and Reserves

The projected balance at the end of 2023 meets the level required by Council policy.

Future Considerations

The financial plan presented in the 2022 Rate Study Report is a forecast that relies on assumptions made about expenditures, customer base, debt service requirements, etc. These factors can change, and as more information is obtained, the assumptions will be updated.

The Wastewater Master Plan process is in the final stage. That plan, along with the Vehicle and Equipment Plan already in place, will provide information about future funding needs that are not currently reflected in the financial plan.

City of Edgerton Sewer Fund

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ 476,681	\$ 413,698	\$ 338,155	\$ 577,918	\$ 456,410
Revenues:					
Licenses & Permits	-	-	-	-	100
Charges for Services	741,000	682,408	761,529	94%	704,931
Reimbursements	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Investment Income	3,500	3,500	3,500	100%	3,500
Total Revenue	\$ 744,500	\$ 685,908	\$ 765,029	94%	\$ 708,531
Expenditures:					
Fleet Maintenance	4,700	5,700	6,075	95%	6,075
Information Technology	33,326	25,499	49,879	95%	51,738
Treatment Plant	204,945	198,330	195,674	126%	193,772
Sewer Line Maintenance	7,100	10,700	11,700	95%	11,700
Lift Stations/Vaults	21,114	29,967	34,562	95%	35,756
Administrative - Sewer	223,811	214,858	224,738	90%	235,028
Employee Benefits	56,193	61,513	63,261	79%	65,055
Debt Service	94,438	94,438	94,438	100%	194,438
Total Expenditures	\$ 645,627	\$ 641,005	\$ 680,327	102%	\$ 793,562
Revenues Over(Under) Expenditures	\$ 98,873	\$ 44,903	\$ 84,702		\$ (85,031)
Other Financing Sources & Uses:					
Transfers from Other funds:					
Transfer from Sewer Reserve Fund	-	-	-	-	-
Transfer from LPKC Phase I Maintenance Fee	-	-	-	-	194,438
Transfer from Capital Projects Fund	-	-	-	-	-
Transfers to Other Funds:					
Transfer to Equipment Reserve Fund-Sewer	(50,000)	(50,000)	(25,000)	100%	-
Transfer to Capital Projects Fund	(100,000)	(118,000)	(125,000)	100%	(50,000)
Total Other Financing Sources & Uses	\$ (150,000)	\$ (168,000)	\$ (150,000)	100%	\$ 144,438
Balance 12/31	\$ 425,554	\$ 290,601	\$ 272,857	\$ 456,410	\$ 515,817
<i>Reserve Per Policy - 17% of Budgeted Expenditures:</i>	\$	115,656	\$	134,906	
<i>Unencumbered Cash Over(Under) Requirement:</i>	\$	340,754	\$	380,911	
<i>Reserve Per Policy - 25% of Budgeted Expenditures:</i>	\$	170,082	\$	198,391	
<i>Unencumbered Cash Over(Under) Requirement:</i>	\$	286,328	\$	317,427	

Funding Sources: Charges to users of the City's sewer system

Expenditures: Sewer system operation and maintenance



Utility Rates FY 2023



2023 Proposed Average
Monthly Water Charge



\$42.63

an increase of
\$2.06

2023 Residential Monthly
Trash, Recycling, Yard Waste &
Weekly Large Item Charge

\$7.50

an increase of
\$0

2023 Proposed Average
Monthly Sewer Charge

\$34.27

an increase of
\$2.55



Total monthly utility bill is less than...

Average monthly
natural gas bill
\$112.37



Average monthly
cell phone bill
\$127.37



Average monthly
electricity bill
\$117.62

2023 Proposed Total
Average Monthly Utility Bill

\$84.40
per month



Average monthly
cable package
\$217.42

Why yearly increases?

Both water and sewer are considered enterprise funds, which means they operate like a business. The user charges are based on how much money is needed to run the utility, any debt service payments and capital costs.

CITY OF **Edgerton**

Water and Wastewater Rate Study

Draft Report / June 2022

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1.1 Introduction

1.1.1.BACKGROUND OF THE STUDY

The City of Edgerton retained Raftelis in 2022 to update the City's Utility Rate Study (Study). The purpose of the Study was to develop financial plans and rates to promote self-sustainability of the City's separate water and sewer utilities and recommend retail rates for service consistent with the financial plans for the utilities.

1.1.2.OBJECTIVES OF THE STUDY

The major objective of the study was to update financial plans for the water and sewer enterprises to ensure financial sufficiency, meet operation and maintenance (O&M) expense, debt service, and continue the financial health of the utilities.

1.1.3.CUSTOMER DATA

During the course of this project, the City provided Raftelis with a variety of financial information, including but not limited to, audited and unaudited financial results, customer billing data, and cost and revenue data. Raftelis did not independently assess or test for the accuracy of such data – historic or projected. We have relied on this data in the formulation of our findings and subsequent recommendations, as well as in the preparation of this report.

The forecast of use and accounts includes several changes to the sewer customer base. The City is in the process of exploring the acquisition of the share of the Big Bull Creek Wastewater Treatment facility that is currently owned by the City of Gardner. If that acquisition takes place, Gardner would no longer send wastewater to the City's plant for treatment. Staff estimates flow could cease after the end of September 2022, which is what is reflected in the financial plan in Section 1.3 below. This will represent approximately a 18% decrease in total contributed wastewater in 2022 and 42% in 2023. The City also expects to begin treating wastewater from several new commercial customers who are expected to contribute approximately 12 million gallons per year in 2023; these new customers will account for approximately 17% of total wastewater volume that year.

Figure 1: 2021 Units of Service

Utility	Annual Bills	Usage (1,000 Gal)
Water	8,282	29,566
Sewer	7,434	126,677

1.1.4.REVENUE REQUIREMENTS

The revenue requirements for the City's water and sewer utility include the O&M expense for each utility as well as debt service. The operating and maintenance expense is escalated by an average of approximately 5% each year across the water and sewer utilities to reflect expected inflationary increases in costs in future years. The forecast also assumes the City will spend 95% of budgeted expenses. The debt service is based on the City's current outstanding debt, including the most recently issued debt used to finance improvements to the City's sewer utility. The financial plans do not currently include any capital improvements for the water utility and limited amounts for the sewer utility, though City Staff indicates such improvements may be necessary in the future.

1.2. Water Rate Study Findings

Raftelis updated a five-year water utility financial plan for the study period. This plan determines the financial status of the water utility under recommended rates. Raftelis recommends regularly updating the water financial plan to recognize changes in capital improvements, customer's water usage characteristics, and system growth.

Based on the water utility's current revenue requirements, we are proposing an increase in all water rates of 5% in 2023 through 2027. Current projections suggest that these levels of rate increases are sufficient to cover operating expenses and debt service, as well as provide a small amount of additional funding in future years for equipment at the discretion of the Council. The forecast also includes periodic expenditures from the Equipment Reserve Fund.

The City's reserve policy requires that a reserve of 17-25% of budgeted operating/debt service expenditures be maintained in the Water Fund. This plan will maintain the operating reserve at 25% of annual operating expenses and debt service and reserves additional surpluses to fund major future capital and equipment spending. The City meets or exceeds this target for each year of the study period.

Figures 2 and 3 present the water financial plan in tabular and graphic form.

Figure 2: Proposed Water Financial Plan

Water Utility Cash Flow	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Budget	Budget	Forecast	Forecast	Forecast	Forecast
Revenue							
Retail Customer Revenue	\$ 416,714	\$ 428,367	\$ 449,785	\$ 472,275	\$ 495,888	\$ 520,683	\$ 546,717
Other Revenue	66,919	59,300	60,345	60,345	60,345	60,345	60,345
Total: Revenue	\$ 483,633	\$ 487,667	\$ 510,130	\$ 532,620	\$ 556,233	\$ 581,028	\$ 607,062
Proposed Revenue Adjustment			5.00%	5.00%	5.00%	5.00%	5.00%
Revenue Requirement							
Operating Expenses	\$ 387,848	\$ 447,336	\$ 459,735	\$ 482,010	\$ 506,378	\$ 531,987	\$ 558,898
Existing Debt Service	97,346	56,153	14,957	14,955	14,955	14,955	14,958
Budgeted Transfers	27,500	15,000	15,000	25,000	30,000	30,000	30,000
Total: Revenue Requirement	\$ 512,693	\$ 518,489	\$ 489,692	\$ 521,965	\$ 551,334	\$ 576,942	\$ 603,857
Surplus/(Deficit)	\$ (29,060)	\$ (30,822)	\$ 20,438	\$ 10,654	\$ 4,900	\$ 4,086	\$ 33,205
Debt Service Coverage	0.98	0.71	3.36	3.38	3.33	3.27	3.21
Fund Balances (End of Year)							
Operating (25% Budget)	\$ 121,298	\$ 125,872	\$ 118,673	\$ 124,241	\$ 130,333	\$ 136,735	\$ 143,464
Operating (Unencumbered)	47,429	12,033	39,670	44,756	43,563	41,247	67,724
System Development	25,772	25,772	25,772	25,772	25,772	25,772	25,772
Equipment	53,006	56,126	33,626	43,226	59,576	52,826	82,826
Total: Fund Balances	\$ 247,506	\$ 219,804	\$ 217,741	\$ 237,996	\$ 259,245	\$ 256,581	\$ 319,786

Figure 3: Proposed Water Financial Plan Graph

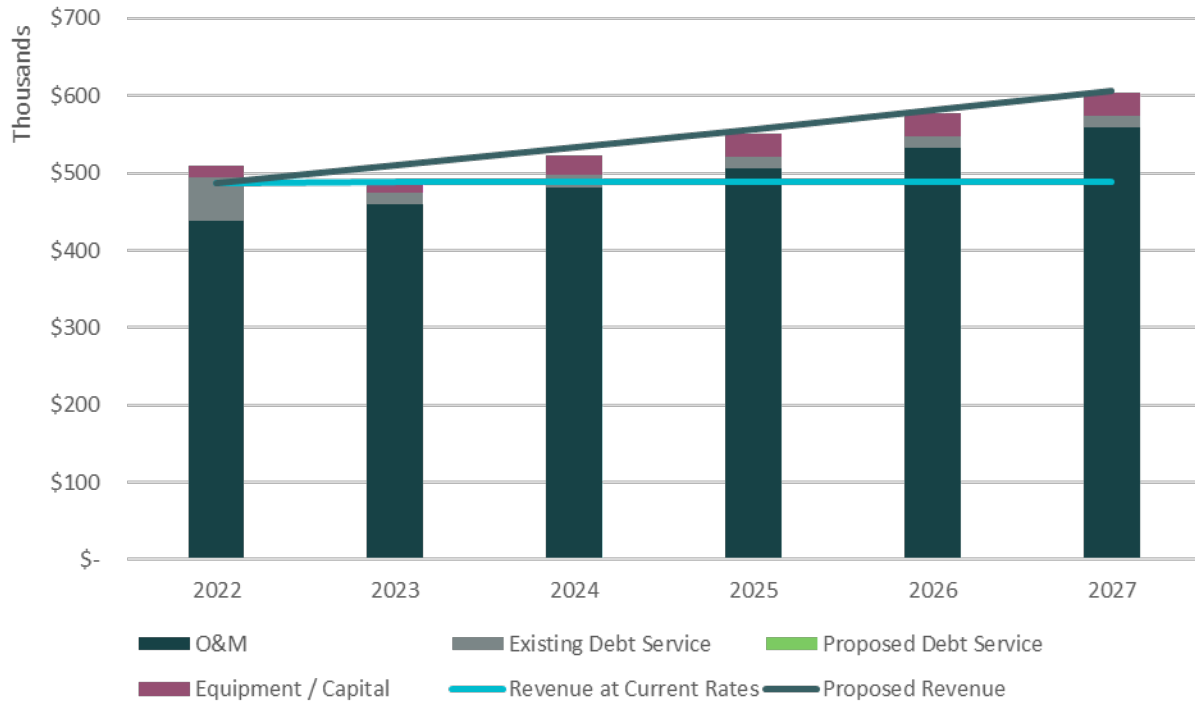


Figure 4 presents a forecast of the proposed inside city water rates.

Figure 4: Proposed Water Rates

Proposed Water Rates	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actual		Current		Forecast		Forecast		Forecast		Forecast		Forecast	
Fixed Monthly Charge														
5/8"	\$	21.15	\$	21.63	\$	22.72	\$	23.86	\$	25.06	\$	26.32	\$	27.64
1"		25.14		25.71		27.00		28.35		29.77		31.26		32.83
1 1/2"		31.77		32.49		34.12		35.83		37.63		39.52		41.50
2"		39.76		40.66		42.70		44.84		47.09		49.45		51.93
3"		58.39		59.71		62.70		65.84		69.14		72.60		76.23
4"		84.97		86.89		91.24		95.81		100.61		105.65		110.94
6"		151.46		154.87		162.62		170.76		179.30		188.27		197.69
8"		231.26		236.47		248.30		260.72		273.76		287.45		301.83
Volume Rate (1,000 Gal.)														
Below 2000	\$	4.36	\$	4.46	\$	4.69	\$	4.93	\$	5.18	\$	5.44	\$	5.72
2001 -10000		9.79		10.02		10.53		11.06		11.62		12.21		12.83
Above 10001		13.50		13.81		14.51		15.24		16.01		16.82		17.67

1.3. Sewer Rate Study Findings

Raftelis updated a five-year sewer utility financial plan for the study period. This plan determines the financial status of the sewer utility under recommended rates. Raftelis recommends regularly updating the sewer financial plan to recognize changes in capital improvements, customer's usage characteristics and system growth, especially as usage from the LPKC continues to evolve.

Based on the revenue requirements for the sewer utility, Raftelis proposes 8% increases in the sewer rates for the City's retail customers in FY 2023 through FY 2027. These rate increases are necessary to provide the ability to pay principal on the utility's most recent debt issuance which will begin in FY 2023.

The financial plan also includes a one-time transfer from Fund 92 of an amount equal to the utility's 2023 debt service to partially make up for the revenue shortfall caused by the cessation of wastewater from the City of Gardner. Without this transfer, the City would deplete its unencumbered operating reserve by 2025 and fall below the minimum reserve balance of 17% of O&M by 2027.

Figures 5 and 6 present the financial plan in tabular and graphical formats. The forecast of revenue at current rates shown as a light blue line in Figure 6 does not include the transfer from Fund 92 in order to demonstrate its importance.

Figure 5: Proposed Sewer Financial Plan

Sewer Utility Cash Flow	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	FY 2024 Forecast	FY 2025 Forecast	FY 2026 Forecast	FY 2027 Forecast
Revenue							
Retail Customer Revenue	\$ 554,878	\$ 570,407	\$ 704,181	\$ 760,515	\$ 821,356	\$ 887,065	\$ 958,030
Wholesale Revenue	224,222	145,759	-	-	-	-	-
Other Revenue	4,275	4,350	4,350	4,350	4,350	4,350	4,350
Transfer from Fund 92	-	-	194,438	-	-	-	-
Total: Revenue	\$ 783,375	\$ 720,516	\$ 902,969	\$ 764,865	\$ 825,706	\$ 891,415	\$ 962,380
Proposed Revenue Adjustment			8.00%	8.00%	8.00%	8.00%	8.00%
Revenue Requirement							
Operating Expenses	\$ 459,518	\$ 597,586	\$ 569,168	\$ 604,308	\$ 636,867	\$ 671,241	\$ 707,536
Existing Debt Service	94,438	94,438	194,438	192,438	195,438	193,338	196,238
Budgeted Transfers	171,640	150,000	50,000	50,000	50,000	50,000	50,000
Total: Revenue Requirement	\$ 725,595	\$ 842,024	\$ 813,605	\$ 846,746	\$ 882,304	\$ 914,578	\$ 953,773
Surplus/(Deficit)	\$ 57,779	\$ (121,508)	\$ 89,363	\$ (81,881)	\$ (56,598)	\$ (23,164)	\$ 8,607
Debt Service Coverage	3.42	1.30	1.71	0.83	0.96	1.13	1.29
Fund Balances (End of Year)							
Operating (25% Budget)	\$ 138,489	\$ 173,006	\$ 190,901	\$ 199,186	\$ 208,076	\$ 216,145	\$ 225,943
Operating (Unencumbered)	439,429	283,404	354,872	264,706	199,218	167,986	166,794
System Development	882,435	882,435	882,435	882,435	882,435	882,435	882,435
Equipment	153,845	177,195	47,695	47,695	21,045	21,045	21,045
WWTP Major Maintenance	103,134	103,134	103,134	103,134	103,134	103,134	103,134
Total: Fund Balances	\$1,717,332	\$1,619,175	\$1,579,038	\$1,497,157	\$1,413,909	\$1,390,746	\$ 1,399,352

Figure 6: Proposed Sewer Financial Plan Graph

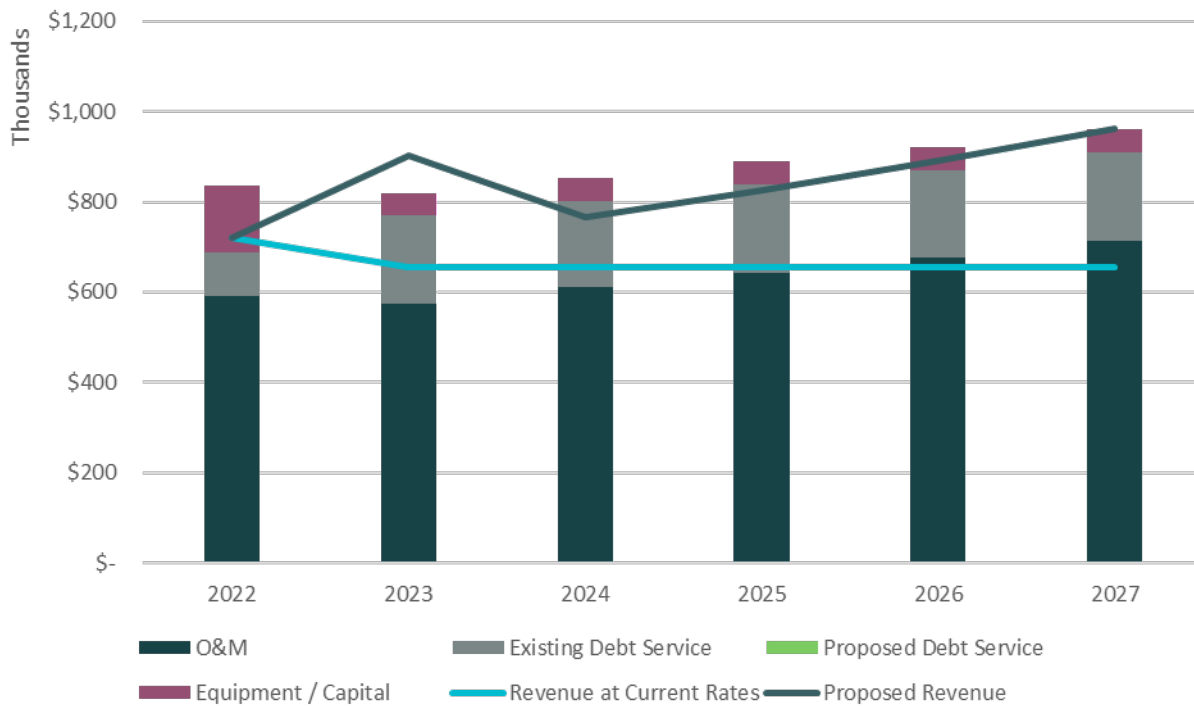


Figure 7 presents a forecast of the proposed sewer rates.

Figure 7: Proposed Sewer Rates

Sewer Rates	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actual		Current		Forecast		Forecast		Forecast		Forecast		Forecast	
Fixed Monthly Charge	\$	6.75	\$	7.09	\$	7.66	\$	8.28	\$	8.95	\$	9.67	\$	10.45
Volume Rate (1,000 Gal.)		7.81		8.21		8.87		9.58		10.35		11.18		12.08

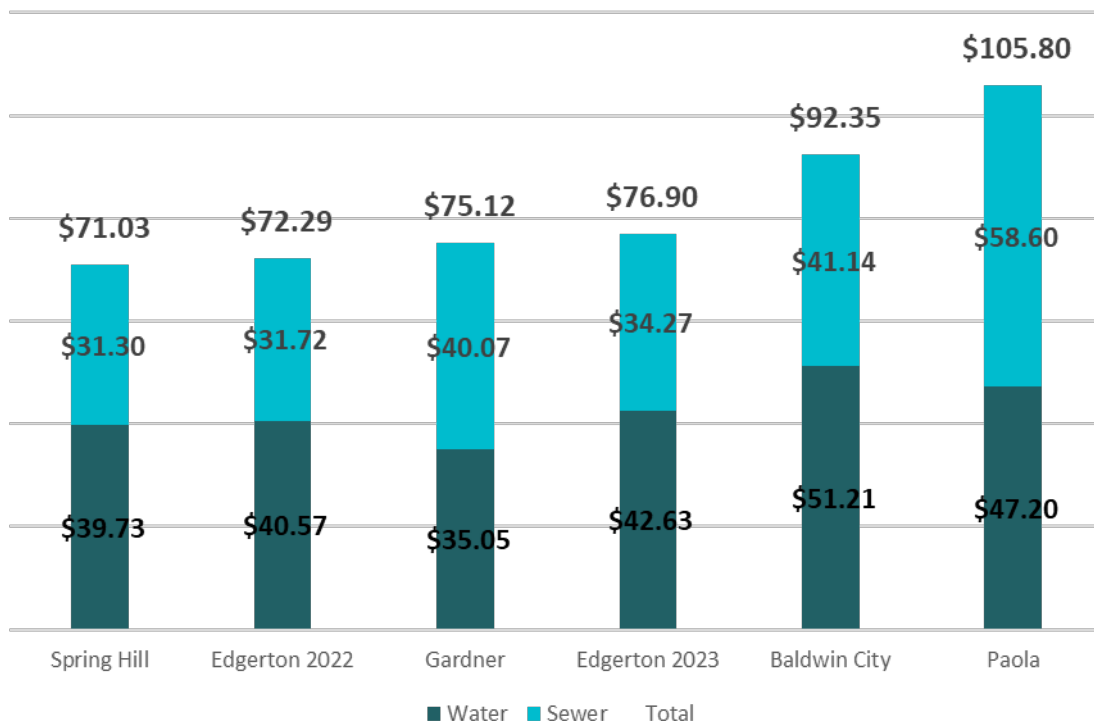
1.4. Bill Impacts

Figure 8 presents a typical residential water, sewer, and combined bill for varying levels of water use. Figure 9 compares 2022 and proposed 2023 typical water and sewer bill in the City of Edgerton to bills in neighboring communities in 2022.

Figure 8: Bill Impacts

Bill Impacts	Meter Size	Volume (kgal)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
			Current	Forecast	Forecast	Forecast	Forecast	Forecast
Water Bill								
Small	5/8"	3	\$ 40.57	\$ 42.63	\$ 44.78	\$ 47.04	\$ 49.41	\$ 51.91
Medium	5/8"	8	90.67	95.28	100.08	105.14	110.46	116.06
Large	5/8"	15	179.76	188.89	198.40	208.43	218.98	230.07
Sewer Bill								
Small		3	\$ 31.72	\$ 34.27	\$ 37.02	\$ 40.00	\$ 43.21	\$ 46.69
Medium		8	72.77	78.62	84.92	91.75	99.11	107.09
Large		15	130.24	140.71	151.98	164.20	177.37	191.65
Combined Bill								
Small	5/8"	3	\$ 72.29	\$ 76.90	\$ 81.80	\$ 87.04	\$ 92.62	\$ 98.60
Medium	5/8"	8	163.44	173.90	185.00	196.89	209.57	223.15
Large	5/8"	15	310.00	329.60	350.38	372.63	396.35	421.72

Figure 9: Monthly Bill Comparison - 3,000 Gallons



**City of Edgerton
2023 Budget Work Session
July 7, 2022**

Other Funds Budget





June 30, 2022

To: Mayor and City Council Members

From: Beth Linn, City Administrator
Karen Kindle, Finance Director

Re: Other Funds 2023 Recommended Budgets

Attached are the budget schedules for the other funds for which the City adopts a budget. The sections below provide additional information about the 2023 Recommended Budget for these funds.

Special Highway Fund

The Special Highway Fund is the fund the City is required to establish by state statute to track the revenues and expenditures related to the state gasoline tax.

Revenues

The portion of the gas tax that is distributed to cities is distributed on a per capita basis. The League of Kansas Municipalities provides an estimate of the gas tax revenue for the current year and the budget year. The League shows an increase in the 2022 estimated revenue and a small increase from that amount to the 2023 estimated revenue. The City's portion of the state gasoline tax revenue has experienced a slight increase over the last few years.

Expenditures

Expenditures of gas tax revenues are limited to street maintenance by state statute. The City uses the gas tax revenue to fund the Annual Street Preservation Program. The funds are transferred to the Capital Projects Fund and deposited into the Annual Street Preservation Project.

Special Parks and Recreation Fund

The Special Parks & Recreation Fund is the fund the City is required to establish by state statute to track the revenues and expenditures related to the tax on alcoholic beverages sold by any club, caterer or drinking establishment. A portion of the taxes paid within the City limits are returned to the City and must be allocated 50% to the General Fund and 50% to the Special Parks and Recreation Fund.

Revenues

The Kansas State Treasurer provides an estimate of the alcohol tax for the budget year. Staff reviewed that estimate as well as the trend in the actuals, including the two distributions received so far in 2022 to estimate the revenue to be received in 2023. This review resulted in an increase in estimated revenue for the 2023 budget year.

Expenditures

Expenditures of the portion of the alcohol tax revenue deposited in the Special Parks & Recreation Fund are limited to park and recreation programs and improvements. Council has not designated any funds from this source for new programs or capital projects, so the balance has continued to accumulate. The 2023 Recommended Budget includes a transfer to the Capital Projects fund should the Council decide later to utilize the balance in this fund.

Bond & Interest Fund

The Bond & Interest Fund contains the transactions related to some of the debt obligations of the City. Currently, this fund contains the transactions related to the Series 2020A General Obligation Bonds, which refunded the 2012A General Obligation Bonds related to the Sunflower Benefit District. Debt obligations related to water operations are paid from the Water Fund. Debt obligations related to the sewer operations are paid from the Sewer Fund. Debt obligations related to LPKC Phases 1 and 2 are paid from their respective Public Infrastructure Funds in accordance with the development agreements and master trust indentures.

Revenues

The Recommended Budget includes the amount of special assessments payable to the City from the properties within the Sunflower Benefit District for 2023. Collections are at 130% so far in 2022 due to collection of delinquent special assessments. Collections were only 62% in 2021. There is adequate fund balance on hand to cover debt payments in addition to a reserve that is maintained in the Series 2020A Bond Reserve Fund.

Expenditures

The expenditures in the Recommended Budget reflect the amount payable on the Series 2020A General Obligation Bonds related to the Sunflower Benefit District in 2023. Bond payments have been made according to the debt schedule each year. The Series 2020A GO Bonds are scheduled to be paid of in 2030.

TIF – Edgerton Office

On August 22, 2019, the Governing Body approved Ordinance No. 2020 which established the Edgerton Office TIF covering Project Area A and Project Area B. Both project areas will contain a multi-story office building. To date, redevelopment project plans have not been adopted for either of the two project areas. At this time, all activity related to the Edgerton Office TIF District is accounted for in the TIF-Edgerton Office Fund.

Revenues

The majority of the revenues in this fund come from the incremental ad valorem property tax for properties included in the Project Areas. Other revenues can include reimbursements for legal fees and financial advisor services.

Expenditures

Expenditures can include payment for legal and financial services, city administrative fee and eligible expenditures per future Disposition and Development Agreements (DDA) adopted via resolution of the Governing Body.

At this time, the City does not expect to have eligible expenditures in 2023. Funds will accumulate until a project plan is adopted by the Governing Body; however, transfers to capital projects are listed so there is budget authority should a project plan be adopted after budget approval.

TIF – Homestead Lane Retail District

On August 22, 2019, the Governing Body approved Ordinance No. 2021 which established the Homestead Lane Retail District TIF covering two project areas, Project Area A and Project Area B. Activity related to the two project areas is accounted for as follows:

- Project Area A is accounted for in the TIF-Homestead Ln Redev Dist A Fund.
- Project Area B is accounted for in the TIF-Homestead Ln Redev Dist B Fund.

Once a project plan is approved by the Governing Body, a new fund is established to account for the activity related to that specific project plan.

The Governing Body has approved two project plans for the Homestead Lane Retail TIF District:

- On July 9, 2020, the Governing Body approved Ordinance No. 2041 adopting a redevelopment project plan for Project Plan A1, commonly known as the On-the-Go Travel Plaza. The activity related to this project plan is accounted for in the TIF-Proj Plan A1 Homestead Ln Fund.
- On November 18, 2021, the Governing Body approved Ordinance No. 2099 adopting a redevelopment project plan for Project Plan B1, commonly known as Edgerton Crossing. The activity related to this project plan is accounted for in the TIF-Proj Plan B1 Homestead Ln Fund.

Revenues

The majority of the revenues in the funds related to the Homestead Lane Retail TIF District come from the incremental ad valorem property tax for properties included in the Project Areas. Other revenues can include reimbursements for legal fees and financial advisor services.

Expenditures

Expenditures can include payment for legal fees and financial services as well as the City administrative fee and eligible expenditures per the Disposition and Development Agreements (DDA's) adopted by the Governing Body. Current DDA's are:

- My Store III, Inc., adopted by Resolution No. 07-09-20A
- Woodstone Properties, LLC, adopted by Resolution No. 11-18-2021A

Expenditures for 2023 were calculated based on the current DDA's.

City of Edgerton Special Highway Fund

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ 1,190	\$ -	\$ 6,100	\$ 11,593	\$ 8,463
Revenues:					
Gasoline Tax	47,610	40,030	45,880	106%	49,600
Total Revenue	\$ 47,610	\$ 40,030	\$ 45,880	106%	\$ 49,600
Expenditures:					
Public Works	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ 47,610	\$ 40,030	\$ 45,880		\$ 49,600
Other Financing Sources & Uses:					
Transfers to Other Funds:					
Transfer to Capital Projects Fund	48,800	40,030	51,980	100%	58,063
Total Other Financing Sources & Uses	\$ (48,800)	\$ (40,030)	\$ (51,980)		\$ (58,063)
Balance 12/31	\$ -	\$ -	\$ -	\$ 8,463	\$ -
Expenditure Detail:					
Annual Street Preservation Program	\$ 48,800	\$ 40,030	\$ 51,980	100%	\$ 58,063
	\$ 48,800	\$ 40,030	\$ 51,980	100%	\$ 58,063

Funding Sources: State gasoline tax (per gallon)

Expenditures: Maintenance of City streets

City of Edgerton Special Parks & Recreation Fund

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ 28,139	\$ 29,532	\$ 35,531	\$ 38,687	\$ 47,687
Revenues:					
Local Alcoholic Liquor Tax	3,100	2,780	5,000	180%	9,000
Total Revenue	\$ 3,100	\$ 2,780	\$ 5,000	180%	\$ 9,000
Expenditures:					
Parks	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ 3,100	\$ 2,780	\$ 5,000		\$ 9,000
Other Financing Sources & Uses:					
Transfers to Other Funds:					
Transfer to Capital Projects Fund	31,239	32,312	40,531	0%	56,687
Total Other Financing Sources & Uses	\$ (31,239)	\$ (32,312)	\$ (40,531)		\$ (56,687)
Balance 12/31	\$ -	\$ -	\$ -	\$ 47,687	\$ -

Expenditure Detail:

Transfer to CIP	\$ 56,687
	<u>\$ 56,687</u>

Funding Sources: Special alcohol tax per K.S.A. 79-41a04 (1/2 of total alcohol tax received by the City)

Expenditures: Park & Recreation programs and improvements

City of Edgerton Bond & Interest Fund

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ 661,402	\$ 597,497	\$ 538,924	\$ 447,851	\$ 385,225
Revenues:					
Special Assessments	245,634	238,954	238,954	100%	238,954
Investment Income	-	-	-	-	-
Total Revenue	\$ 245,634	\$ 238,954	\$ 238,954	100%	\$ 238,954
Expenditures:					
Debt Service	255,005	300,708	301,580	100%	307,290
Total Expenditures	\$ 255,005	\$ 300,708	\$ 301,580	100%	\$ 307,290
Revenues Over(Under) Expenditures	\$ (9,371)	\$ (61,754)	\$ (62,626)		\$ (68,336)
Other Financing Sources & Uses:					
Transfers from Other funds:	-	-	-	-	-
Transfers to Other Funds:	-	-	-	-	-
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Balance 12/31	\$ 652,031	\$ 535,743	\$ 476,298	\$ 385,225	\$ 316,889

Funding Sources: Special assessments

Expenditures: Debt service payments on the City's 2020 outstanding GO bonds

Notes: The City's 2020 outstanding GO bonds will be paid off in 2030.

**City of Edgerton
TIF - Edgerton Office**

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ -	\$ -	\$ -	\$ -	\$ 30
Revenues:					
TIF Revenue	-	-	31	97%	30
Charges for Services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 31	98%	\$ 30
Expenditures:					
Administration	-	-			-
TIF Office Redevelopment	-	-	31	0%	60
Total Expenditures	\$ -	\$ -	\$ 31	0%	\$ 60
Revenues Over(Under) Expenditures			\$ -		\$ (30)
Other Financing Sources & Uses:					
Transfers from Other Funds:					
Transfer from General Fund	-	-	-	-	-
Transfers to Other Funds:					
None					
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -		\$ -
Balance 12/31	\$ -	\$ -	\$ -	\$ 30	\$ -

Funding Sources: Property tax revenue increment from area designated in TIF district documents

Expenditures: City administrative fee, reimbursements to developers per development agreements

City of Edgerton
TIF - Homestead Ln - Redevelopment District A

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ -	\$ 1,190	\$ (8,968)	\$ (8,887)	\$ 34,599
Revenues:					
TIF Revenue		47,610	48,983	98%	47,796
Charges for Services	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	\$ -	\$ 47,610	\$ 48,983	98%	\$ 47,796
Expenditures:					
Administration	-	-	-	-	-
TIF Project Plan A1	-	-	-	-	-
TIF Homestead Ln Redevelopment District A	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ -	\$ 47,610	\$ 48,983		\$ 47,796
Other Financing Sources & Uses:					
Transfers to Other Funds:					
Transfer to the General Fund	-	-	(4,375)	100%	-
Transfer to Capital Projects	-	-	(35,640)	0%	(82,395)
Total Other Financing Sources & Uses	\$ -	\$ -	\$ (40,015)		\$ (82,395)
Balance 12/31	\$ -	\$ 48,800	\$ -	\$ 34,599	\$ -

Funding Sources: Property tax revenue increment from area designated in TIF district documents

Expenditures: City administrative fee, reimbursements to developers per development agreements

City of Edgerton
TIF - Homestead Ln Project Plan A1 (On-the-Go Travel Center)

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ -	\$ -	\$ 117	\$ -	\$ -
Revenues:					
TIF Revenue	-	-	62,246	98%	108,655
Charges for Services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 62,246	98%	\$ 108,655
Expenditures:					
Administration	-	-	-	-	-
TIF Project Plan A1	-	-	17,959	133%	54,056
Total Expenditures	\$ -	\$ -	\$ 17,959	133%	\$ 54,056
Revenues Over(Under) Expenditures	\$ -	\$ -	\$ 44,287		\$ 54,599
Other Financing Sources & Uses:					
Transfers to Other Funds:					
Transfer to General Fund - Admin Fee	-	-	(13,281)	101%	(543)
Transfer to Capital Projects	-	-	(31,123)	76%	(54,056)
Total Other Financing Sources & Uses	\$ -	\$ -	\$ (44,404)		\$ (54,599)
Balance 12/31	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources: Property tax revenue increment from area designated in TIF district documents

Expenditures: City administrative fee, reimbursements to developers per development agreements

City of Edgerton
TIF - Homestead Ln - Redevelopment District B

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ -	\$ -	\$ 33,236	\$ 33,246	\$ 252
Revenues:					
TIF Revenue	-	-	41,051	0%	329
Charges for Services	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 41,051	0%	\$ 329
Expenditures:					
Administration	-	-	-	-	-
TIF Homestead Ln Redevelopment District B	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ -	\$ -	\$ 41,051		\$ 329
Other Financing Sources & Uses:					
Transfers to Other Funds:					
Transfer to Capital Projects	-	-	(41,176)	-	(581)
Transfer to General Fund - Admin Fee	-	-	(33,111)	100%	-
Total Other Financing Sources & Uses	\$ -	\$ -	\$ (41,176)		\$ (581)
Balance 12/31	\$ -	\$ -	\$ 33,111	\$ 252	\$ -

Funding Sources: Property tax revenue increment from area designated in TIF district documents

Expenditures: City administrative fee, reimbursements to developers per development agreements

City of Edgerton
TIF - Homestead Ln Project Plan B1 (Edgerton Crossing)

	2020 Budget	2021 Budget	2022 Budget	2022 Estimate	2023 Recommended
Balance 1/1	\$ -	\$ -	\$ -	\$ -	\$ 39,879
Revenues:					
TIF Revenue	-	-	-	100%	41,084
Charges for Services	-	-	-	-	-
Reimbursements	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	-	\$ 41,084
Expenditures:					
Administration	-	-	-	-	-
TIF Project Plan B1	-	-	-	-	38,081
Total Expenditures	\$ -	\$ -	\$ -	-	\$ 38,081
Revenues Over(Under) Expenditures	\$ -	\$ -	\$ -		\$ 3,003
Other Financing Sources & Uses:					
Transfers from Other Funds:					
Transfers to Other Funds:					
Transfer to General Fund - Admin Fee	-	-	-	-	(4,800)
Transfer to Capital Projects	-	-	-	-	(38,081)
Total Other Financing Sources & Uses	\$ -	\$ -	\$ -		\$ (42,881)
Balance 12/31	\$ -	\$ -	\$ -	\$ 39,879	\$ -

Funding Sources: Property tax revenue increment from area designated in TIF district documents

Expenditures: City administrative fee, reimbursements to developers per development agreements

**City of Edgerton
2023 Budget Work Session
July 7, 2022**

Vehicles & Equipment





June 30, 2022

To: Mayor and City Council Members

From: Beth Linn, City Administrator
 Karen Kindle, Finance Director
 Dan Merkh, Public Works Director

Re: Vehicles Equipment 2022-2027

Staff has reviewed and updated the Vehicles & Equipment Plan for 2022-2027. The document is divided into the following sections:

- Recommended Budget – items scheduled for replacement in 2022 and 2023.
- Current Program – items scheduled for replacement in 2024-2027.
- Future Program – items scheduled for replacement in 2028 or later.
- Unfunded Equipment – items that have been requested but have not been funded.

The Vehicle & Equipment Process includes the following steps:

- Review the plan and obtain consensus on funding new requests, if any, at the budget work session.
- Staff updates the plan documents to reflect Governing Body direction given at the work session and brings back the plan for formal approval with the other 2023 Budget documents. This approval sets the budget for the purchase of the equipment items.
- After approval of the plan, purchase of the individual items will be made in 2022/2023 in accordance with the City's Purchasing Policy, including obtaining Governing Body approval if required by the Purchasing Policy.

Equipment Condition Rating Scale

New to the program this year is a rating scale to note the condition of each equipment item. The scale takes into account the age of the item, number and extent of repairs and visual inspection of the item.

Condition Rating	Rating Title	Rating Description
1	Failed	Unit outside the useful life - catastrophic emergency maintenance & repair needed to safely operate
2	Poor	Unit has traditionally received some urgent maintenance and/or minor emergency maintenance - Typically in the 7 - 9 yrs. of service
3	Fair	Unit has traditionally received only minor maintenance outside the traditional PM's - Typically in the 4 - 6 yrs. of service
4	Good	Unit has only received Standard PM's - Typically in the 1 - 3 yrs. of service.
5	Excellent	Brand New Unit - No PM's to-date

Recommended Budget 2022-2023 (Exhibit A)

Items on this list are recommended for replacement within the current year and the next budget year. There are columns that indicate the budget that was approved last year, the year a piece of equipment will be ordered and the year the payment will be made for the equipment item. For large equipment, it sometimes takes 9-12 months for the equipment to arrive after the order is placed, so having the two columns showing order year and payment year clarifies when the funding is actually needed for cash flow and forecasting purposes.

We have broken the document into three sections: (1) purchases that will need to come back through Council for approval per the Purchasing Policy; (2) purchases that can be approved by the City Administrator per the Purchasing Policy; and (3) payments required per lease agreements or other similar contracts. In each section we have listed the items in the order of priority. Also, we have added a column to indicate which items have an approved budget amount.

Timing for items in the Recommended Budget were updated as follows:

- The order year and payment year for the storm siren were updated from 2021 to 2022 as that project will not be undertaken until later in 2022.
- The phone system replacement year was moved up from 2025 to 2022. The current system has experienced issues with reliability over the past nine months. To prevent further interruption to phone services, staff would like to replace the system as soon as possible.

Amounts for existing items in the Recommended Budget were updated as follows:

- The cost for the Ford F-350 was increased from \$38,000 to \$45,000 to reflect an increase in truck prices.

Current Program (Exhibit B)

This list contains the items to be replaced in the balance of the five-year program (2024-2027). Staff reviewed the timing and replacement cost for these items and made the following changes from the plan that was approved by Council on September 9, 2021.

- Staff grouped together individual trucks with their related plows and spreaders. This involved some plow and spreader item replacement years to change to be the same as the truck to which they belong. Plows and spreaders are purchased as part of the truck and are sold with the truck at the end of its useful life.
 - Plow P-528 replacement year changed from 2027 to 2024.
 - Spreader S-528 replacement year changed from 2027 to 2024.
 - Plow P-530 replacement year changed from 2027 to 2025.
- Replacement costs were researched and updated as follows:
 - Truck 528 cost increased from \$46,500 to \$48,497.
 - Truck 454 replacement cost increased from \$32,500 to \$39,000.
 - Truck 819 replacement cost increased from \$32,500 to \$39,000.

Future Program (Exhibit C)

Items on this list have been reviewed by staff and have been determined to not need replacement within the five-year plan. Staff reviewed the timing and replacement cost for these items and made the following changes from the plan that was approved by Council on September 9, 2021.

- Items purchased in 2021 were added to the appropriate year in the future program.
 - Ford F350 4WD (Truck 520) – 2031 \$46,500
 - BBCWWTP Aeration Diffuser – 2031 \$25,500
 - Mack Granite FR Tandem Dump Truck (Truck 427) – 2034 \$181,866
 - Henke 12 ft Plow (P-427) – 2034 \$15,000
 - American Equipment Anti-ice Unit VariTech (S-427) – 2034 \$16,674
 - Warren Spreader AC-2400-16 – 2034 \$20,000
- Costs were reviewed and updated for items in 2023-2026
 - Ford F-350 CC (Truck 646) – from \$46,500 to \$53,000
 - Ford F-350 CC (Truck 647) – from 42,500 to \$53,000
 - Palfinger – PCB 20 Utility Bed (UB-647) – from \$11,000 to \$17,250
 - Palfinger – PSC 3218 Service Crane – from \$22,000 to \$30,000.
 - Mack Granite GU 432 Dump Truck (Truck 728) – from \$140,500 to \$213,500.
 - Tough Equipment ARM SPX 10ft Plow (P-728) – from \$7,500 to \$14,250.
 - Tough Equipment ARM Tail Gate Spreader (S-728) – from \$4,500 to \$17,500.
 - Rotary SMO14 Vehicle Lift – from \$13,500 to \$16,250.
- The ABI Rascal Pro Infield Groomer was left off the list last year. It has been added with a replacement year of 2031 and a cost of \$5,800.

Fund Summary (Exhibit D)

This schedule shows the estimated revenues and expenditures for 2022-2027 based on the Recommended Budget and the Current Program.

Revenues During 5-Year Plan

- The Equipment Reserve Fund – General shows an annual funding of \$125,000 occurring in each year of the plan.
- The Equipment Reserve Fund – Water shows transfers from the Water Fund beginning in 2022. They begin at \$15,000 per year in years 2022-2023 and increase to \$25,000 in 2025 then increase again to \$30,000 in years 2026-2027.
- The Equipment Reserve Fund – Sewer shows a transfer from the Sewer Fund in 2022 of \$25,000. There are not any transfers planned in years 2023-2027.

Ending Fund Balances During the 5-Year Plan

- Equipment Reserve Fund – General
 - The balance at the end of the 5-year plan is positive; however, there are items on the unfunded list in addition to the replacement needs noted in the Future Program.
- Equipment Reserve Fund – Water

- The balance at the end of the 5-year plan is positive; however, there are water items on the unfunded list. In addition, Utility staff are inventorying the system components which will result in more information about future equipment replacement needs.
- Equipment Reserve Fund – Sewer
 - The balance at the end of the 5-year plan is positive; however, there are a few items on the unfunded list. In addition, Utility staff are inventorying the system components which will result in more information about future equipment replacement needs.

Unfunded Equipment (Exhibit E)

The items on the Unfunded Equipment List are new items that have been requested by staff or the item requested is a significant change from the item being replaced and is, therefore, being treated as a new request.

There are two parts to this list. The first part is the list of requests that staff recommends be funded. The second part of the list are the requests that staff does not recommend funding at this time.

Staff is not currently recommending any items on the unfunded list be funded.

City of Edgerton
Vehicle Equipment Replacement
Recommended Budget 2022-2023

Priority #	Budgeted in 2022-2026 Plan	Equipment Description	Dept.	Equip Type	Purch Year	Model Year	Current Mileage/ Hours	Est. Yearly Mileage/ Hours	Usage Frequency	General Condition	Approved Budget	Projected Replace Cost	Order Year	Payment Year	Alloc % Fund 13 General	Alloc % Fund 27 Water	Alloc % Fund 37 Sewer
Purchase Approval - Council																	
1	Yes	Storm Siren	PW	Storm Siren	New	New	New	New	New	New	\$ 26,000	\$ 26,000	2022	2022	100%	0%	0%
2	Yes	Storm Siren	PW	Storm Siren	New	New	New	New	New	New	\$ 26,000	\$ 26,000	2022	2022	100%	0%	0%
3	Yes	Traffic Counters	PW	Equipment	New	New	New	New	New	New	\$ 24,000	\$ 24,000	2022	2022	100%	0%	0%
4	Yes	Message Boards	PW	Equipment	New	New	New	New	New	New	\$ 34,000	\$ 34,000	2022	2022	100%	0%	0%
5	Yes	Compact Track/Wheel Loader	PW	Equipment	New	New	New	New	New	New	\$ 85,000	\$ 85,000	2023	2023	100%	0%	0%
6	Yes	Hydraulic Hammer Attachment	PW	Equipment	New	New	New	New	New	New	\$ 17,000	\$ 17,000	2023	2023	100%	0%	0%
7	Yes	Ford F-350 4WD (replacing an F-250)	UT	Vehicle	2000	2000	131863	8000 +	Daily	2	\$ 38,000	\$ 45,000	2023	2023	0%	50%	50%
8	Yes	Case 1840 Uni-Loader	UT	Equipment	?	1995	1416	?	Daily	2	\$ 30,000	\$ 30,000	2023	2023	0%	50%	50%
9	Yes	Sewer Equipment Sewer Jet (trailer)	UT	Equipment	2009	2009	105	17	Daily	2	\$ 75,000	\$ 92,000	2023	2023	0%	0%	100%
Purchase Approval - City Administrator																	
11	Yes	Edgerton Rd Tank Butterfly Valves Replaceme	UT	Water Syst	1982	1982	NA	NA	Daily	2	\$ 10,230	\$ 10,230	2022	2022	0%	100%	0%
12	No	Phone System	AD	Equipment	2017	2017	N/A	N/A	Daily	1	\$ 5,000	\$ 5,000	2022	2022	34%	33%	33%
13	No	Hustler Super Z HD 60RD - HTE934935	PW	Equipment	2017	2017	338		Seasonally	2	\$ 13,000	\$ 13,000	2023	2023	100%	0%	0%
14	No	Hustler Super Z HD 72RD - HTE934976	PW	Equipment	2017	2017	438		Seasonally	2	\$ 13,500	\$ 13,500	2023	2023	100%	0%	0%
Contract Payments																	
None.																	
Changed since 2022 Budget Process																	

City of Edgerton
Vehicle Equipment Replacement Current Program (2024-2027)

Exhibit B

Item #	Equipment Description	VIN/Serial #	Item Number	Dept.	Equip Type	Purch Year	Model Year	Current Mileage/ Hours	Est. Yearly Mileage/ Hours	Usage Frequency	General Condition	Projected Replace Cost	Updated Est. Replacement Year	Alloc % Fund 13 General	Alloc % Fund 27 Water	Alloc % Fund 37 Sewer
1	Concrete Saw			PW	Equipment	New	New	New	New	New	New Req	\$ 20,000	2024	100%	0%	0%
2	Baldwin Booster Pump Replacement			UT	Water Syst			NA	NA	Daily	2	\$ 15,400	2024	0%	100%	0%
3	Storm Siren - 1100 W. Braun		EM02	PW	Storm Siren	1999	1999	NA	NA	Occasionally	3	\$ 26,000	2024	100%	0%	0%
4	Ford F-350 4WD - Flat Bed -> Plow & Spread	1FTRF3B61FEA88528	528	PW	Vehicle	2014	2014	45,361	8000 +	Daily	3	\$ 46,500	2024	100%	0%	0%
5	Boss 8' to 10' EXT Snow Plow STB19200	401250652	P-528	PW	Snow & Ice	2017	2017	NA	NA	Seasonally	3	\$ 8,000	2024	100%	0%	0%
6	Buyers Salt Dogg - 8ft Elect.	oo4780	S-528	PW	Snow & Ice	2017	2017	NA	NA	Seasonally	3	\$ 7,600	2024	100%	0%	0%
7	Trailer Mounted Generator			PW	Equipment	New	New	New	New	New	New Req	\$ 30,000	2025	34%	33%	33%
8	Ford F150 EcoBoost (Bldg. Inspector)	1FTEX1EP9FKE51454	454	CD	Vehicle	2015	2015	31,317		Daily	4	\$ 39,000	2025	100%	0%	0%
9	Ford F-150 EcoBoost (Charlie)	1FTEX1EPXFKD30819	819	CD	Vehicle	2015	2015	43,024	6,000	Daily	4	\$ 39,000	2025	100%	0%	0%
10	Simplicity 32 walk behind mower (Codes)	2014429254	254	CD	Equipment	2010	2010	215		Seasonally	3	\$ 3,000	2025	100%	0%	0%
11	Ford F-250 4WD Truck ->F350 plow	1ZTRF3B61FEA88530	530	PW	Vehicle	2014	2014	61,390	8000 +	Daily	3	\$ 46,500	2025	100%	0%	0%
12	Boss 8' to 10' EXT Snow Plow STB19200	401250953	P-530	PW	Snow & Ice	2017	2017	NA	NA	Seasonally	3	\$ 8,000	2025	100%	0%	0%
13	Storm Siren - 207th & Columbine Cemetery		EM06	PW	Storm Siren	New Req	New Req	NA	NA	Occasionally	New Req	\$ 26,000	2025	100%	0%	0%
14	60 Inch Bad Boy Outlaw Zero Turn Mower (BBCWWTP)		OO6	UT	Equipment	2015	2015	159		Seasonally	3	\$ 13,000	2025	0%	0%	100%
15	Starlight Utility Trailer	1HWFS162541	541	UT	Equipment		1987	NA	NA	Daily	2	\$ 7,500	2025	0%	50%	50%
16	Wright Stander 61" Zero Turn Mower	107296EF	6EF	PW	Equipment	2018	2018	734		Seasonally	3	\$ 12,850	2025	100%	0%	0%
17	Ford F-350 4WD (Parks)	1FT8W3B60HEE05312	312	PK	Vehicle	2017	2017	29,488	6,000	Daily	4	\$ 46,500	2027	100%	0%	0%
18	Snow Plow (Parks Truck)	1.70221E+16	P312	PK	Snow & Ice	2017	2017	NA	NA	Seasonally	4	\$ 8,000	2027	100%	0%	0%
19	Neptune Water Meters (1/4 of all meters)			UT	Meter	2016	2016	NA	NA	Daily	4	\$ 36,750	2027	0%	100%	0%

City of Edgerton
Vehicle Equipment Replacement Future Program (2028+)

Exhibit C

Item #	Equipment Description	VIN/Serial #	Item Number	Dept.	Equip Type	Purch Year	Model Year	Current Mileage/ Hours	Est. Yearly Mileage/ Hours	Usage Frequency	General Condition	Projected Replace Cost	Updated Est. Replacement Year	Alloc % Fund 13 General	Alloc % Fund 27 Water	Alloc % Fund 37 Sewer
1	Neptune Water Meters (1/4 of all meters)			UT	Meter	2016	2016	NA	NA	Daily	4	\$ 36,750	2028	0%	100%	0%
2	Ford F-350 CC - w/ Spreader	1FD8W3H64KED68646	646	PW	Vehicle	2019	2019	12,116.0	8000 +	Daily	5	\$ 53,000	2028	100%	0%	0%
3	Future Line - Rancher Flat Bed		FB-646	PW	Vehicle	2019	2019	NA	NA	Daily	5	\$ 9,000	2028	100%	0%	0%
4	Meyers 9.0 LP Commercial		P-646	PW	Snow & Ice	2019	2019	NA	NA	Daily	5	\$ 7,200	2028	100%	0%	0%
5	Ford F-350 CC	1FD8W3H64KED68647	647	UT	Vehicle	2019	2019	20,631.0	8000 +	Daily	5	\$ 53,000	2028	0%	50%	50%
6	Palfinger - PCB 20 Utility Bed		UB-647	UT	Vehicle	2019	2019	NA	NA	Daily	5	\$ 17,250	2028	0%	50%	50%
7	Palfinger - PSC 3218 Service Crane		SC-647	UT	Equipment	2019	2019	NA	NA	Daily	5	\$ 30,000	2028	0%	50%	50%
8	Neptune Water Meters (1/4 of all meters)			UT	Meter	2016	2016	NA	NA	Daily	4	\$ 36,750	2029	0%	100%	0%
9	John Deere 50G Compact Excavator	1FF050GXPGH284368	368	PW	Equipment	2017	2017	171.1	NA	Daily	5	\$ 70,000	2029	34%	33%	33%
10	Neptune Water Meters (1/4 of all meters)			UT	Meter	2016	2016	NA	NA	Daily	5	\$ 36,750	2029	0%	100%	0%
11	Utility Task Vehicle (Kubota)	A5KC2GDBAHG034584	584	PK	Equipment	2017	2017	431	NA	Daily	4	\$ 20,000	2030	100%	0%	0%
12	UTV Plow V5289	21615504	P-584	PK	Snow & Ice	2017	2017	NA	NA	Seasonally	4	\$ 5,000	2030	100%	0%	0%
13	Mack Granite GU 432	1M2AX34C2HM010728	728	PW	Heavy Truck	2017	2017	0	3,000	Weekly	5	\$ 213,500	2030	100%	0%	0%
14	Tough Equipment ARM SPX 10ft Plow	7796	P-728	PW	Snow & Ice	2017	2017	NA	NA	Seasonally	5	\$ 14,250	2030	100%	0%	0%
15	Tough Equipment ARM Tail Gate Spreader	9.14.2017	S-728	PW	Snow & Ice	2017	2017	NA	NA	Seasonally	5	\$ 17,500	2030	100%	0%	0%
16	Traffic CAD Software	229968H BC170600	PWS03-2	PW	Equipment	2017	2017	NA	NA	Weekly	5	\$ 3,300	2030	100%	0%	0%
17	Graphtec FC8600-130 Sign Plotter		PWS03	PW	Equipment	2017	2017	NA	NA	Weekly	5	\$ 9,500	2030	100%	0%	0%
18	48" HSRA Squeese Roller		PWS03-3	PW	Equipment	2017	2017	NA	NA	Weekly	5	\$ 2,300	2030	100%	0%	0%
19	Portable Radios (4)			PW	Equipment	2020	2020	NA	NA	Daily	5	\$ 9,800	2030	100%	0%	0%
20	BBCWTP Aeration Basin Diffuser Replacement			UT	Sewer Syst	2021	2031	NA	NA	Daily	5	\$ 25,500	2031	0%	0%	100%
21	Ford F-350 4WD	1FT8X3B60MEC70520	520	PW	Vehicle	2021	2021	5,689	8000+	Daily	5	\$ 46,500	2031	100%	0%	0%
22	Boss Plow		P-520	PW	Snow & Ice	2021	2021	NA	NA	Seasonally	5	\$ 8,000	2031	100%	0%	0%
23	ABI Rascal Pro Infield Groomer 10-99077	A-112037	O37	PK	Equipment	2021	2021	NA	NA	Seasonally	5	\$ 5,800	2031	100%	0%	0%
24	Allen-Bradley PLC (Baldwin BPS)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
25	Allen-Bradley PLC (Spoon Creek BPS)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
26	Allen-Bradley PLC (Control Valve Hwy 56)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
27	Allen-Bradley PLC (Control Valve 207th)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
28	Allen-Bradley PLC (Water Tower-County Line)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
29	Allen-Bradley PLC (Water Tower-Edgerton Rd)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
30	Allen-Bradley PLC (Water Tower-Manor Tank)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 3,000	2031	0%	100%	0%
31	MDS iNET II Radio (Baldwin BPS)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
32	MDS iNET II Radio (Spoon Creek BPS)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
33	MDS iNET II Radio (Control Valve-Hwy 56)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
34	MDS iNET II Radio (Control Valve-207th)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
35	MDS iNET II Radio (Water Tower-County Line)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
36	MDS iNET II Radio (Water Tower-Edgerton Rd)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
37	MDS iNET II Radio Water Tower-Manor Tank)			UT	SCADA	2016	2016	NA	NA	Daily	4	\$ 2,500	2031	0%	100%	0%
38	Rotory SMO14 - Vehicle Lift	FA7147	147	PW	Equipment	2016	2016	NA	NA	Daily	5	\$ 16,250	2032	100%	0%	0%
39	Seal Master Crack Pro 125 Asphalt Crack Sea	1S9P1151XL0420511	511	PW	Equipment	2020	2020	37	NA	Seasonally	5	\$ 58,000	2033	100%	0%	0%
40	Animal Control Truck Bed Insert - Dogs			CD	Equipment	2019	2019	NA	NA	Daily	5	\$ 4,500	2034	100%	0%	0%
41	Mack Granite FR Tandem Dump Truck	1M2GR3GC3NM025427	427	PW	Heavy Truck	2021	2021	2,354	3,000	Weekly	5	\$ 181,866	2034	100%	0%	0%
42	American Equipment Anti-Ice Unit VariTech	14180	B-427	PW	Equipment	2021	2021	NA	NA	Seasonally	5	\$ 16,674	2034	100%	0%	0%
43	Henke 12 Ft Plow 36R12IS-ECT	32232	P-427	PW	Snow & Ice	2021	2021	NA	NA	Seasonally	5	\$ 15,000	2034	100%	0%	0%
44	Warren Spreader AC-2400-16	SC20815	S-427	PW	Snow & Ice	2021	2021	NA	NA	Seasonally	5	\$ 20,000	2034	100%	0%	0%
45	Cub-Cadet Snow Blower - 31DH975W710	16174B10153	153	PW	Equipment	2015	2015	NA	NA	Seasonally	5	\$ 3,200	2035	100%	0%	0%
46	Storm Siren - IMF Lift Station		EM05	PW	Storm Siren	2015	2015	NA	NA	Occasionally	4	\$ 26,000	2035	100%	0%	0%
47	Kubota SSV75 Skid Steer - 23116/8HL2632	JKUS075K10J23116	116	PW	Equipment	2017	2017	322	50	Weekly	5	\$ 46,500	2036	0%	50%	50%

City of Edgerton
Vehicle Equipment Replacement Future Program (2028+)

Item #	Equipment Description	VIN/Serial #	Item Number	Dept.	Equip Type	Purch Year	Model Year	Current Mileage/ Hours	Est. Yearly Mileage/ Hours	Usage Frequency	General Condition	Projected Replace Cost	Updated Est. Replacement Year	Alloc % Fund 13 General	Alloc % Fund 27 Water	Alloc % Fund 37 Sewer
48	Cold Planer - AP450HD	C13117	CP-116	PW	Equipment	2018	2018	NA	NA	Seasonally	5	\$ 13,480	2036	0%	50%	50%
49	Kubota Box Broom	1072694K	BB-116	PW	Equipment	2020	2020	NA	NA	Seasonally	5	\$ 8,900	2037	100%	0%	0%
50	Kubota SSV75 Skid Steer - Tooth Bucket	1031804K	TB-116	PW	Equipment	2017	2017	NA	NA	Weekly	5	incl w/skid steer	2036	0%	50%	50%
51	Kubota SSV75 Skid Steer - Smooth Bucket	1011803K	SB-116	PW	Equipment	2017	2017	NA	NA	Weekly	5	incl w/skid steer	2036	0%	50%	50%
52	John Deere Smooth Bucket	X2010041649	SB#2-116	PW	Equipment	2016	2016	NA	NA	Monthly	5	incl w/skid steer	2036	100%	0%	0%
53	Apprentice Tool Set	Cornwell -	PWS02	PW	Equipment	2016	2016	NA	NA	Daily	5	\$ 6,000	2036	100%	0%	0%
54	Homestead Ln (S) @ I35	203361c/ts		PW	Traffic Signal	2016	2016	NA	NA	Daily	5	\$ 145,000	2036	100%	0%	0%
55	Homestead Ln (N) @ I35	203651c/ts		PW	Traffic Signal	2016	2016	NA	NA	Daily	5	\$ 145,500	2036	100%	0%	0%
56	Homestead Ln @ 199th St	327081c/ts		PW	Traffic Signal	2016	2016	NA	NA	Daily	5	\$ 130,000	2036	100%	0%	0%
57	Homestead Ln @ 191th St	191081c/ts		PW	Traffic Signal	2016	2016	NA	NA	Daily	5	\$ 207,000	2036	100%	0%	0%
58	Storm Siren - Manor Park		EM01	PW	Storm Siren	2016	2016	NA	NA	Occasionally	4	\$ 26,000	2036	100%	0%	0%
59	Mahindra 2555 HST Compact Tractor	55HC K00859	859	PK	Equipment	2018	2018	83	150	Weekly	5	\$ 34,000	2037	100%	0%	0%
60	Mahindra 2555 Loader	55CL K00383	L-859	PK	Equipment	2018	2018	NA	NA	Weekly	5	incl with tractor	2037	100%	0%	0%
61	Mahindra Box Blade	245749	BB-859	PK	Equipment	2018	2018	NA	NA	Monthly	5	\$ 1,172	2037	100%	0%	0%
62	Mahindra Aerator-12	K13361-1	A-859	PK	Equipment	2018	2018	NA	NA	Monthly	5	\$ 3,350	2037	100%	0%	0%
63	Lamar 83" x 18' Trailer	5RVUC182XJP056353	353	PK	Equipment	2017	2017	NA	NA	Daily	5	\$ 3,500	2037	100%	0%	0%
64	Cat 12m3 AWD Motor Grader	CAT0012MHN9B00409	409	PW	Equipment	2017	2017	238		Weekly	5	\$ 300,000	2037	100%	0%	0%
65	V-Plow (Cat 12m3 AWD Motor Grader)		VP-409	PW	Equipment	2014	2014	NA	NA	Seasonally	5	\$ 25,000	2037	100%	0%	0%
66	Volvo DD25B Roller	VCE0D25BF0H661034	O34	PW	Equipment	2018	2018	7	50	Seasonally	5	\$ 36,000	2037	100%	0%	0%
67	191st St @ Waverly Rd			PW	Traffic Signal	2017	2017	NA	NA	Daily	5	\$ 211,000	2037	100%	0%	0%
68	Diamond C 13 Deckover Equipment Trailer	46UFU2426J1195966	966	PW	Equipment	2018	2018	NA	NA	Daily	5	\$ 8,290	2038	34%	33%	33%
69	Diamond C 48HDT	46UF2423J1203361	361	PW	Equipment	2018	2018	NA	NA	Daily	5	\$ 9,359	2038	100%	0%	0%
70	Catepillar 926M Wheel Loader w/3 yd bucket	D8T628932J308897	897	PW	Equipment	2020	2020	167	NA	Weekly	5	\$ 157,000	2040	100%	0%	0%
71	Dynamax Grapple Bucket for Wheel Loader	170430	DB-897	PW	Equipment	2020	2020	NA	NA	Weekly	5	\$ 22,000	2040	100%	0%	0%
72	Catepillar Fork Attachement for Wheel Loader	532-8222	F-897	PW	Equipment	2020	2020	NA	NA	Weekly	5	\$ 3,500	2040	100%	0%	0%
73	Motor Grader Scarifier	8AW02416	SF-409	PW	Equipment	2020	2020	NA	NA	Weekly	5	\$ 5,000	2040	100%	0%	0%
74	Streetlights - Homestead Ln Interchange			PW	Streetlight	2013	2013	NA	NA	Daily	5	\$ 228,000	2043	100%	0%	0%
75	Streetlights - Waverly Rd Bridge			PW	Streetlight	2016	2016	NA	NA	Daily	5	\$ 222,300	2046	100%	0%	0%
76	Streetlights - Homestead & 207th			PW	Streetlight	2019	2019	NA	NA	Daily	5	\$ 417,640	2049	100%	0%	0%

City of Edgerton
 Vehicle & Equipment Replacement
 Fund Summary 2021-2027

Fund 13 - General Equipment Reserve Fund

	2021	2022	2023	2024	2025	2026	2027
Beginning Balance, Jan 1	\$ 429,453	\$ 278,352	\$ 291,652	\$ 288,152	\$ 305,052	\$ 245,502	\$ 370,502
Transfers in or Other Revenues	126,775	125,000	125,000	125,000	125,000	125,000	125,000
Vehicle/Equipment Purchases	(277,876)	(111,700)	(128,500)	(108,100)	(184,550)	-	(54,500)
Ending Balance, 12/31	\$ 278,352	\$ 291,652	\$ 288,152	\$ 305,052	\$ 245,502	\$ 370,502	\$ 441,002

Fund 27 - Water Equipment Reserve Fund

	2021	2022	2023	2024	2025	2026	2027
Beginning Balance, Jan 1	\$ 53,006	\$ 53,006	\$ 56,126	\$ 33,626	\$ 43,226	\$ 59,576	\$ 89,576
Transfers in or Other Revenues	-	15,000	15,000	25,000	30,000	30,000	30,000
Vehicle/Equipment Purchases	-	(11,880)	(37,500)	(15,400)	(13,650)	-	(36,750)
Ending Balance, 12/31	\$ 53,006	\$ 56,126	\$ 33,626	\$ 43,226	\$ 59,576	\$ 89,576	\$ 82,826

Fund 37 - Sewer Equipment Reserve Fund

	2021	2022	2023	2024	2025	2026	2027
Beginning Balance, Jan 1	\$ 117,612	\$ 153,845	\$ 177,195	\$ 47,695	\$ 47,695	\$ 21,045	\$ 21,045
Transfers in or Other Revenues	53,640	25,000	-	-	-	-	-
Vehicle/Equipment Purchases	(17,407)	(1,650)	(129,500)	-	(26,650)	-	-
Ending Balance, 12/31	\$ 153,845	\$ 177,195	\$ 47,695	\$ 47,695	\$ 21,045	\$ 21,045	\$ 21,045

**City of Edgerton
Unfunded Equipment**

Exhibit E

Unfunded New Vehicle and Equipment Request - Recommended

Item #	Equipment Description	Dept.	Equip Type	Estimated Cost	Recommended Year	Alloc % Fund 13 General	Alloc % Fund 27 Water	Alloc % Fund 37 Sewer

Unfunded New Vehicle and Equipment Request - Not Recommended

Item #	Equipment Description	Dept.	Equip Type	Estimated Cost	Recommended Year	Alloc % Fund 13 General	Alloc % Fund 27 Water	Alloc % Fund 37 Sewer
1	PTO Overseeder (tractor attachment) (ballfields)	PK	Equipment	\$ 10,000	n/a	100%	0%	0%
2	Concrete Crack Seal Machine (trailer mounted)	PW	Equipment	\$ 80,000	n/a	100%	0%	0%
3	Diagnostic Scan Tool	PW	Equipment	\$ 18,000	n/a	100%	0%	0%
4	Dump Truck	PW	Heavy Truck	\$ 98,000	n/a	100%	0%	0%
5	GPS Data Collection System	PW	Equipment	\$ 15,000	n/a	100%	0%	0%
6	Snow Blower attachment for UTV (trail size)	PW	Equipment	\$ 22,000	n/a	100%	0%	0%
7	Storm Siren	PW	Storm Siren	\$ 26,000	n/a	100%	0%	0%
8	Generator for 8th Street Lift Station	UT	Equipment	\$ 35,000	n/a	0%	0%	100%
9	Sewer Inspection Camera	UT	Equipment	\$ 60,000	n/a	40%	0%	60%
10	Sewer Push Camera	UT	Equipment	\$ 12,500	n/a	40%	0%	60%
11	Trench Box	UT	Equipment	\$ 22,000	n/a	50%	25%	25%