


City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2020 Public Act 166. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2020 Public Act 166. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2020**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

| PART 1: LOCAL UNIT INFORMATION | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------|
| Local Unit Name CITY OF WHITE CLOUD | | Local Unit County Name NEWAYGO COUNTY | |
| Local Unit Code 62203 | | Contact E-Mail Address CITYMANAGER@CITYOFWHITECLOUD.ORG | |
| Contact Name APRIL STORMS | Contact Title CITY MANAGER | Contact Telephone Number (231) 689-1194 | Extension 404 |
| Website Address, if reports are available online WWW.CITYOFWHITECLOUD.ORG | | Current Fiscal Year End Date 06/30/2023 | |
| PART 2: CITIZEN'S GUIDE | | | |
| Check any of the following that apply: | | | |
| <input checked="" type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury. | | | |
| <input type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)). | | | |
| PART 3: CERTIFICATION | | | |
| <i>In accordance with 2020 Public Act 166, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i> | | | |
| Chief Administrative Officer Signature (as defined in MCL 141.422b)  | | Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) APRIL STORMS | |
| Title CITY MANAGER | | Date 11/15/2022 | |

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**.
If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

| TREASURY USE ONLY | | |
|---------------------------------------|------------------------------|----------------------------------|
| CVTRS/CIP Eligible Y N | Certification Received | Citizen's Guide Received |
| Performance Dashboard Received | Debt Service Report Received | Projected Budget Report Received |
| Final Certification | | CVTRS/CIP Notes |



The City of White Cloud
Citizen's Guide to City Finances
For FY 2022-23
(Audited FY 20-21)

The City, Township, Village Revenue Sharing (CVTRS) incentive program sets specific requirements for local governments to qualify to receive future statutory revenue sharing funds. One of the key requirements of CVTRS is that cities make readily available to the public by December 1st of each year a "Citizen's Guide of local Finances, including recognition of their unfunded liabilities."

This Citizen's Guide Report is published in accordance with the requirements of CVTRS.

The Citizen's Guide Report is intended to enhance the City's transparency and public accountability.

If you have questions or comments, please call the White Cloud City Office at 231-689-1194 or contact:

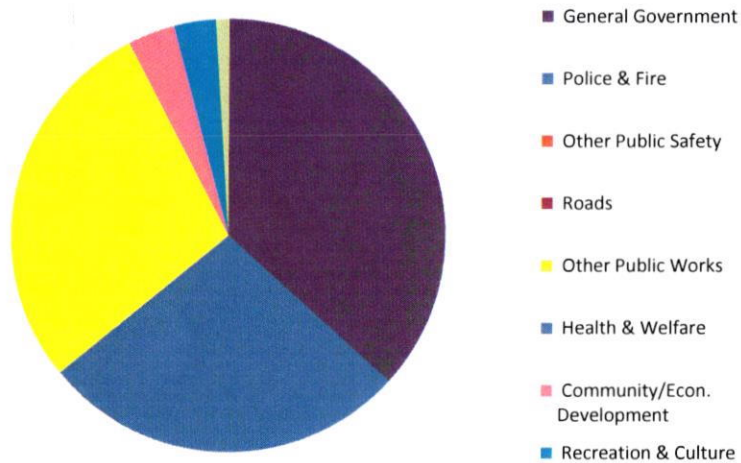
April Storms, City Manager

citymanager@cityofwhitecloud.org

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of White Cloud (62203)

EXPENDITURES

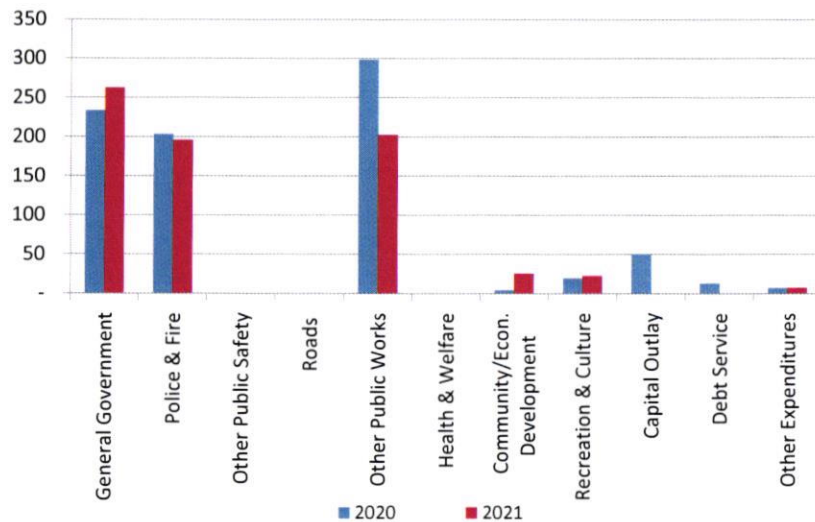
1. Where we spend our money (all governmental funds)



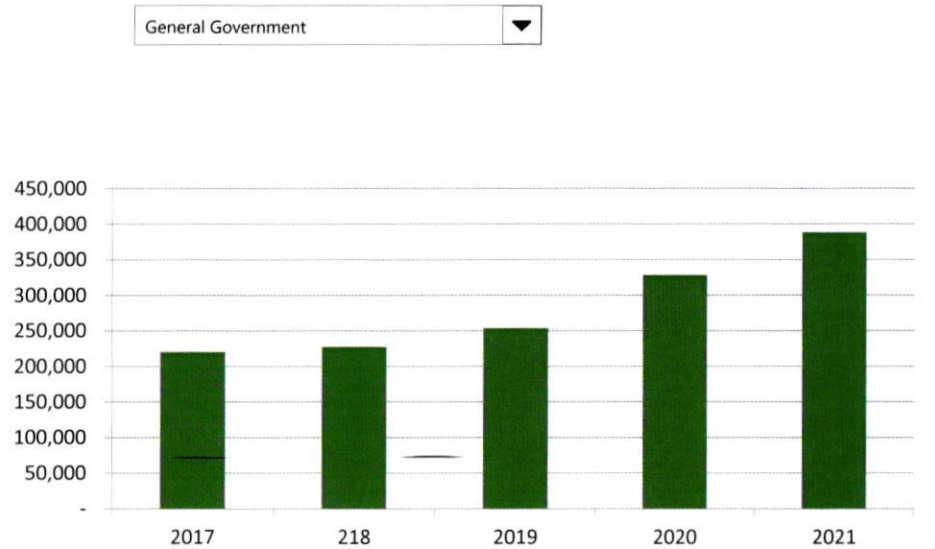
2. Compared to the prior year

| | 2020 | 2021 | % change |
|-----------------------------|---------------------|---------------------|---------------|
| General Government | \$ 328,465 | \$ 388,151 | 18.17% |
| Police & Fire | 285,867 | 289,329 | 1.21% |
| Other Public Safety | - | - | N/A |
| Roads | - | - | N/A |
| Other Public Works | 420,221 | 299,210 | -28.80% |
| Health & Welfare | - | - | N/A |
| Community/Econ. Development | 6,090 | 37,041 | 508.23% |
| Recreation & Culture | 27,209 | 33,010 | 21.32% |
| Capital Outlay | 70,245 | - | -100.00% |
| Debt Service | 18,000 | - | -100.00% |
| Other Expenditures | 10,275 | 10,603 | 3.19% |
| Total Expenditures | \$ 1,166,372 | \$ 1,057,344 | -9.35% |

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



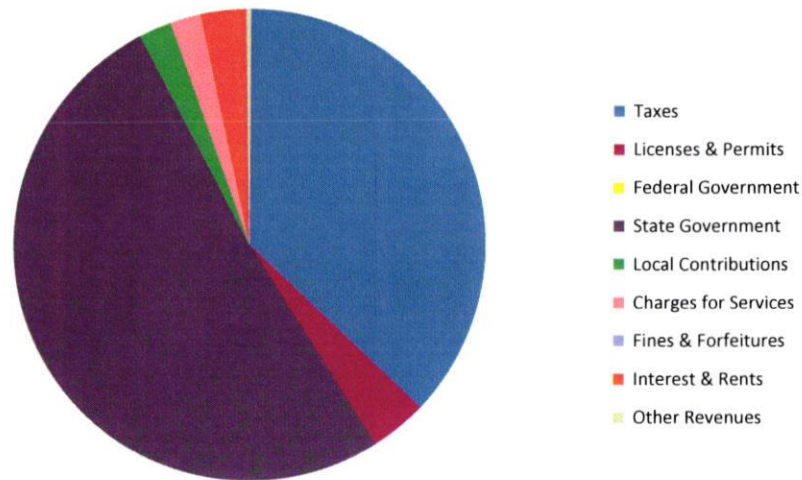
Commentary:

For more information on our unit's finances, contact April Storms, City Manager at 231-689-1194 x404.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of White Cloud (62203)

REVENUES

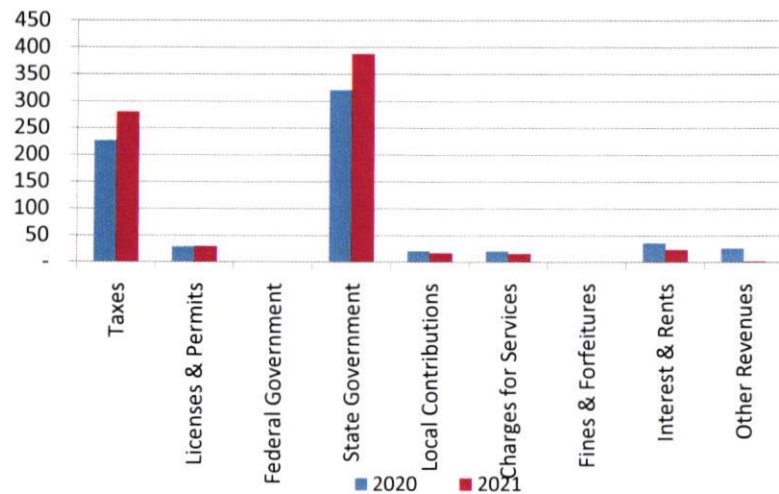
1. Where our money comes from (all governmental funds)



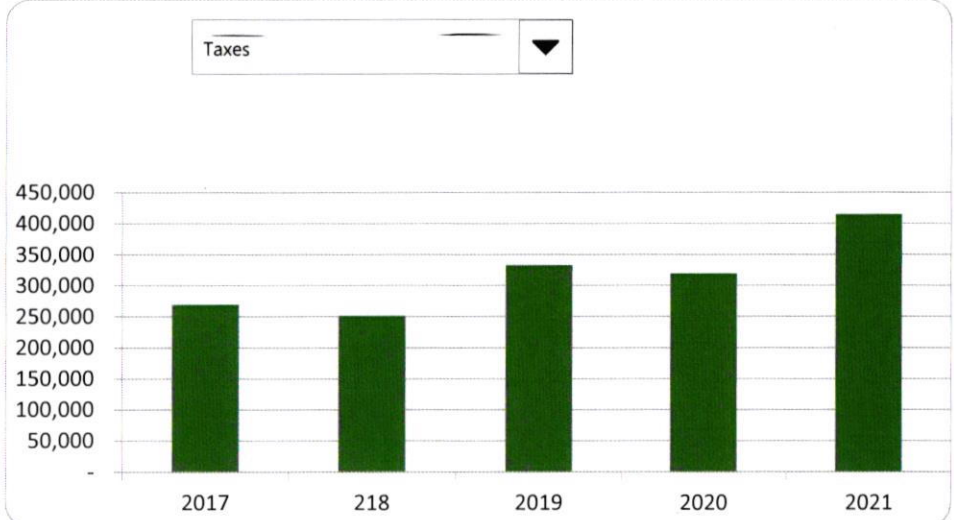
2. Compared to the prior year

| | 2020 | 2021 | % change |
|-----------------------|-------------------|---------------------|---------------|
| Taxes | \$ 319,224 | \$ 414,909 | 29.97% |
| Licenses & Permits | 41,945 | 44,255 | 5.51% |
| Federal Government | - | - | N/A |
| State Government | 451,958 | 574,140 | 27.03% |
| Local Contributions | 29,985 | 24,849 | -17.13% |
| Charges for Services | 28,992 | 23,596 | -18.61% |
| Fines & Forfeitures | 1,578 | 60 | -96.20% |
| Interest & Rents | 51,070 | 35,018 | -31.43% |
| Other Revenues | 37,632 | 3,466 | -90.79% |
| Total Revenues | \$ 962,384 | \$ 1,120,293 | 16.41% |

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources

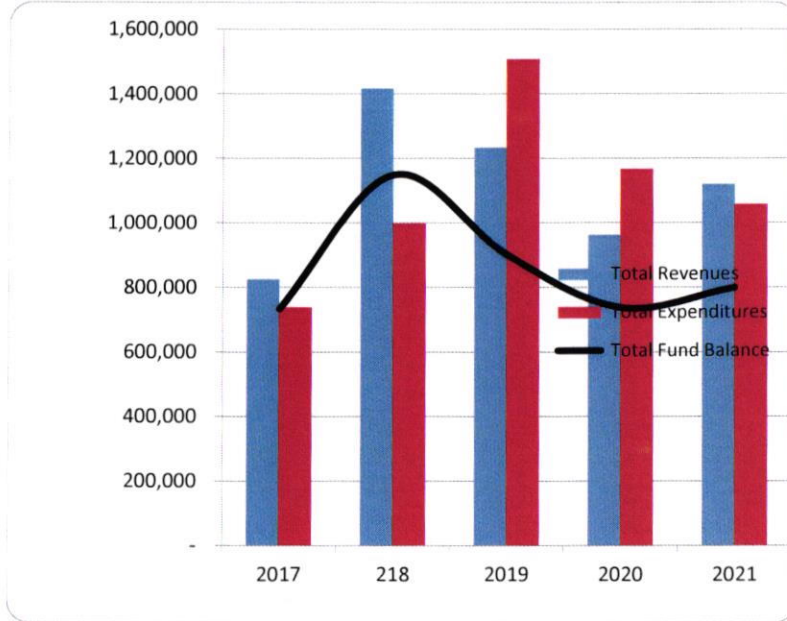


Commentary:

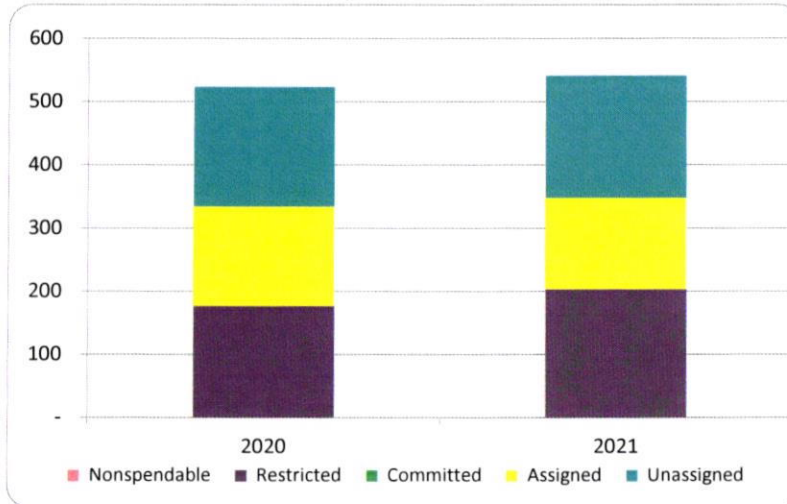
For more information on our unit's finances, contact April Storms, City Manager at 231-689-1194 x404.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of White Cloud (62203)

1. How have we managed our governmental fund resources (fund balance)?



3. Fund balance per capita - compared to the prior year

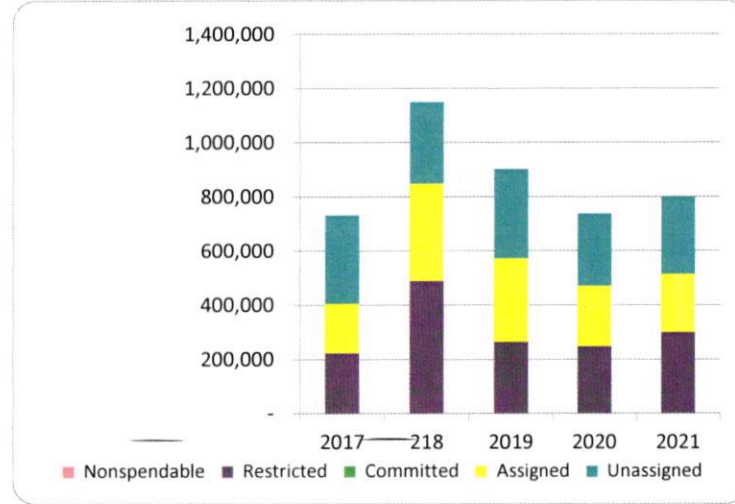


FINANCIAL POSITION

2. Compared to the prior year

| | 2020 | 2021 | % change |
|-----------------------------|-----------|-----------|----------|
| Revenue | 962,384 | 1,120,293 | 16.41% |
| Expenditures | 1,166,372 | 1,057,344 | -9.35% |
| Surplus (shortfall) | (203,988) | 62,949 | -130.86% |
| Fund balance, by component: | | | |
| Nonspendable | - | - | N/A |
| Restricted | 249,305 | 300,429 | 20.51% |
| Committed | - | - | N/A |
| Assigned | 221,187 | 213,852 | -3.32% |
| Unassigned | 266,510 | 285,670 | 7.19% |
| total fund balance | 737,002 | 799,951 | 8.54% |

4. Historical trends of individual components

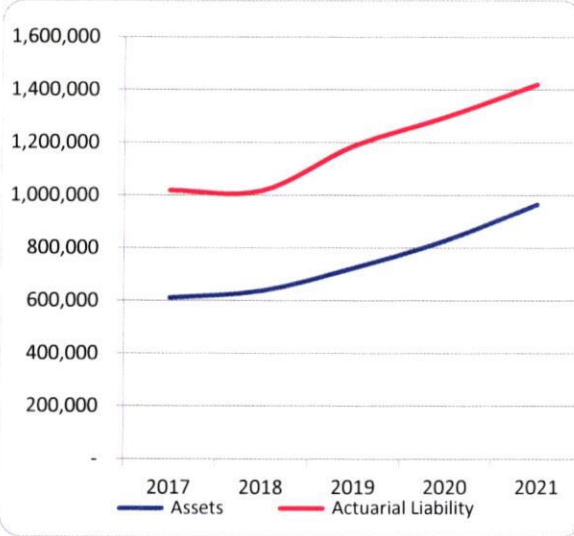


Commentary:

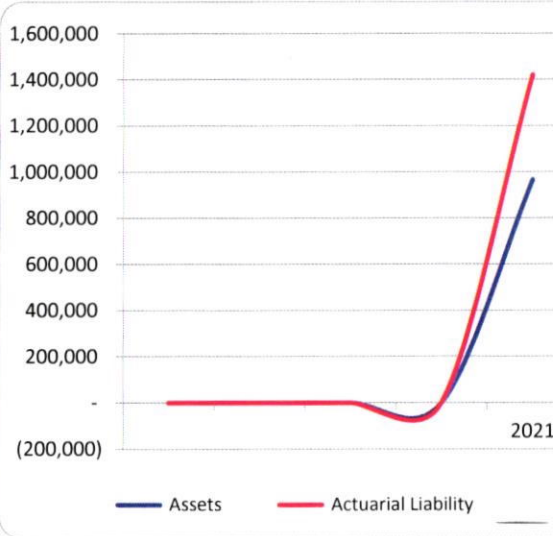
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of White Cloud (62203)

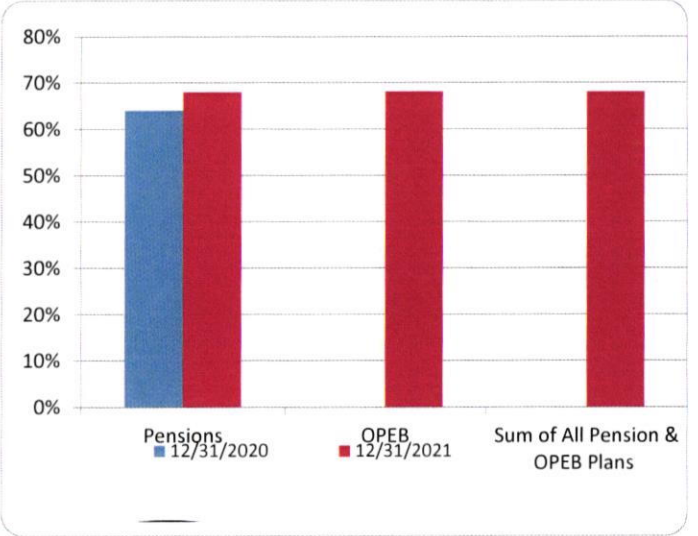
1. Pension funding status



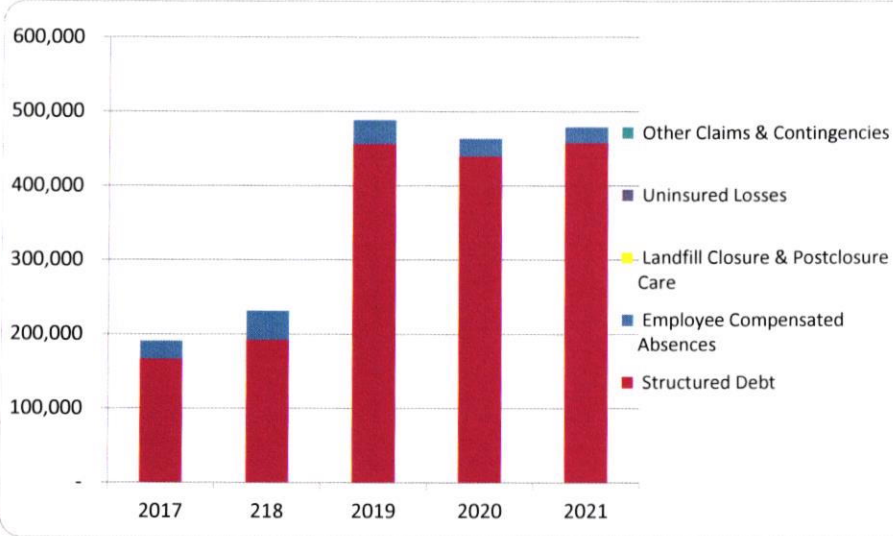
2. Retiree Health care funding status



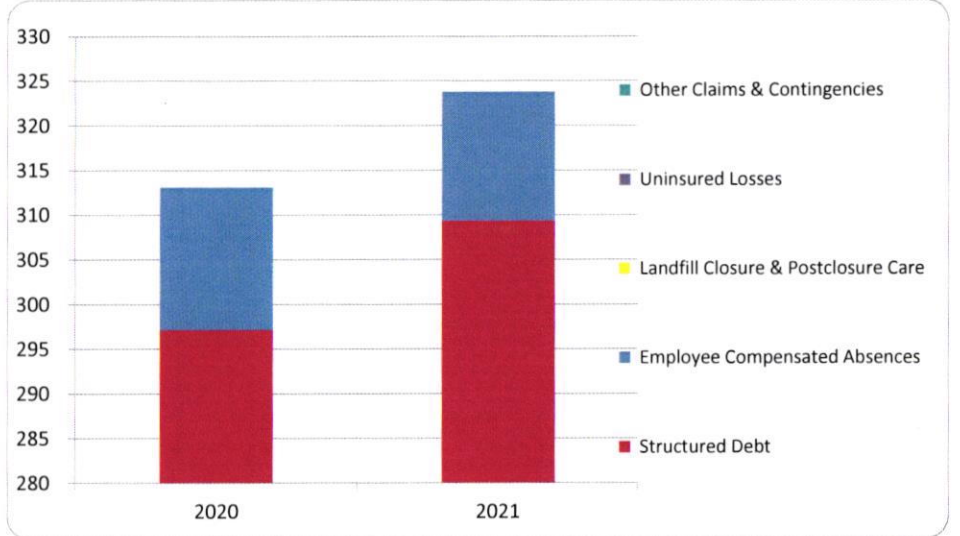
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

For more information on our unit's finances, contact April Storms, City Manager at 231-689-1194 x404.

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name: City of White Cloud
 Local Unit Code: 62203

| | <u>2017</u> | <u>218</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>Per capita information</u> | |
|--------------------------------------------------------------------------|-------------|------------|-------------|-------------|-------------|-------------------------------|-------------|
| | | | | | | <u>2020</u> | <u>2021</u> |
| Statement of Revenues & Expenditures - All governmental funds | | | | | | | |
| Revenues | | | | | | | |
| Taxes | 269,307 | 251,083 | 332,454 | 319,224 | 414,909 | 227 | 281 |
| Licenses & Permits | 2,440 | 13,288 | 15,865 | 41,945 | 44,255 | 30 | 30 |
| Federal Government | - | - | - | - | - | - | - |
| State Government | 305,278 | 344,618 | 502,382 | 451,958 | 574,140 | 321 | 388 |
| Local Contributions | 53,390 | 17,940 | 45,256 | 29,985 | 24,849 | 21 | 17 |
| Charges for Services | 28,109 | 19,790 | 22,348 | 28,992 | 23,596 | 21 | 16 |
| Fines & Forfeitures | 1,183 | 5,584 | 2,629 | 1,578 | 60 | 1 | 0 |
| Interest & Rents | 45,005 | 46,235 | 48,281 | 51,070 | 35,018 | 36 | 24 |
| Other Revenues | 120,827 | 717,251 | 263,330 | 37,632 | 3,466 | 27 | 2 |
| Total Revenues | 825,539 | 1,415,789 | 1,232,545 | 962,384 | 1,120,293 | 684 | 757 |
| Expenditures | | | | | | | |
| General Government | 220,177 | 227,554 | 253,476 | 328,465 | 388,151 | 233 | 262 |
| Police & Fire | 249,560 | 236,942 | 277,315 | 285,867 | 289,329 | 203 | 196 |
| Other Public Safety | - | - | - | - | - | - | - |
| Roads | 113,795 | 116,797 | - | - | - | - | - |
| Other Public Works | 86,066 | 73,034 | 444,346 | 420,221 | 299,210 | 298 | 202 |
| Health & Welfare | - | - | - | - | - | - | - |
| Community/Econ. Development | 6,791 | 7,231 | 5,121 | 6,090 | 37,041 | 4 | 25 |
| Recreation & Culture | 17,369 | 35,463 | 105,337 | 27,209 | 33,010 | 19 | 22 |
| Capital Outlay | - | 199,390 | 393,233 | 70,245 | - | 50 | - |
| Debt Service | 18,000 | 18,000 | 18,000 | 18,000 | - | 13 | - |
| Other Expenditures | 26,078 | 83,795 | 9,911 | 10,275 | 10,603 | 7 | 7 |
| Total Expenditures | 737,836 | 998,206 | 1,506,739 | 1,166,372 | 1,057,344 | 828 | 715 |
| Surplus (Shortfall) | 87,703 | 417,583 | (274,194) | (203,988) | 62,949 | (145) | 43 |

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name: City of White Cloud
 Local Unit Code: 62203

| | <u>2017</u> | <u>218</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>Per capita information</u> | |
|-----------------------------------------------------------|-------------|------------|-------------|-------------|-------------|-------------------------------|-------------|
| | | | | | | <u>2020</u> | <u>2021</u> |
| <u>Financial Position - All governmental funds</u> | | | | | | | |
| Nonspendable | 1,686 | 943 | 895 | - | - | - | - |
| Restricted | 222,959 | 488,766 | 264,859 | 249,305 | 300,429 | 177 | 203 |
| Committed | - | - | - | - | - | - | - |
| Assigned | 181,048 | 358,368 | 306,003 | 221,187 | 213,852 | 157 | 145 |
| Unassigned | 326,318 | 301,516 | 329,523 | 266,510 | 285,670 | 189 | 193 |
| Total Fund Balance | 732,011 | 1,149,593 | 901,280 | 737,002 | 799,951 | 523 | 541 |

Liabilities not counted on a modified-accrual basis

Pensions

| Date of actuarial valuation: | 12/31/2017 | 12/31/2018 | 12/31/2019 | 12/31/2020 | 12/31/2021 | | |
|------------------------------|------------|------------|------------|------------|------------|-----|-----|
| Assets | 611,727 | 637,993 | 723,977 | 828,357 | 965,011 | | |
| Actuarial Liability | 1,018,271 | 1,017,181 | 1,187,204 | 1,295,395 | 1,419,770 | | |
| Unfunded (Overfunded) | 406,544 | 379,188 | 463,227 | 467,038 | 454,759 | 316 | 307 |
| Percent funded | 60% | 63% | 61% | 64% | 68% | | |

OPEB

| Date of actuarial valuation: | 12/31/2021 | | | | | | |
|---------------------------------|------------|-----------|-----------|---------|-----------|---|-----|
| Assets | | | | | 966,438 | | |
| Actuarial Liability | | | | | 1,419,770 | | |
| Unfunded | - | - | - | - | 453,332 | - | 307 |
| Percent funded | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 68% | | |
| Sum of All Pension & OPEB Plans | | | | | | | |
| Assets | 637,993 | 729,977 | 828,357 | - | 1,931,449 | | |
| Actuarial Liability | 1,017,181 | 1,187,204 | 1,295,395 | - | 2,839,540 | | |
| Unfunded | 379,188 | 463,227 | 467,038 | - | 908,091 | - | 614 |
| Percent funded | 63% | 61% | 64% | #DIV/0! | 68% | | |

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name: City of White Cloud
 Local Unit Code: 62203

| | <u>2017</u> | <u>218</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>Per capita information</u> | |
|-------------------------------------------------|-------------|------------|-------------|-------------|-------------|-------------------------------|-------------|
| | | | | | | <u>2020</u> | <u>2021</u> |
| Debt | | | | | | | |
| Bonds & Contracts Payable | 166,202 | 192,055 | 456,316 | 439,501 | 457,530 | | |
| Capital Leases | | | | | | | |
| Other Contractual Debt | | | | | | | |
| Structured Debt | 166,202 | 192,055 | 456,316 | 439,501 | 457,530 | 297 | 309 |
| Employee Compensated Absences | 24,415 | 39,192 | 31,724 | 23,597 | 21,303 | 16 | 14 |
| Landfill Closure & Postclosure Care | | | | | | - | - |
| Uninsured Losses | | | | | | - | - |
| Other Claims & Contingencies | | | | | | - | - |
| Total Long Term Debt (Excluding Pension & OPEB) | 190,617 | 231,247 | 488,040 | 463,098 | 478,833 | 313 | 324 |

Population Information

| | | | | |
|-------|-------|-------|-------|-------|
| 1,408 | 1,408 | 1,408 | 1,408 | 1,479 |
|-------|-------|-------|-------|-------|

Contact Information

Contact Name: April Storms, City Manager
 Contact Phone Number: 231-689-1194 x404



The City of White Cloud
Performance Dashboard
2022-23
(For Audited FY 20-21)

The City, Township, Village Revenue Sharing (CVTRS) incentive program sets specific requirements for local governments to qualify to receive future statutory revenue sharing funds.

One of the key requirements of CVTRS is that cities make readily available to the public by December 1st of each year a “Performance Dashboard.” This Performance Dashboard is published in accordance with the requirements of CVTRS.

The Performance Dashboard is intended to enhance the City’s transparency and public accountability.

If you have questions or comments, please call the White Cloud City Office at 231-689-1194 or contact:

April Storms
City Manager
citymanager@cityofwhitecloud.org

Performance Dashboard

Local Unit Name: City of White Cloud

Local Unit Code: 62203

| | 2020 | 2021 | Trend | Performance |
|-------------------------------------------------------------------------------------------------------------|--------|-------|----------|-------------|
| Fiscal Stability | | | | |
| Annual General Fund expenditures per capita | \$497 | \$591 | ↑ 18.9% | Negative |
| Fund Balance as % of annual General Fund expenditures | 100.2% | 91.6% | ↓ -8.6% | Negative |
| Unfunded pension & OPEB liability, as a % of annual General Fund revenue | 70% | 51% | ↓ -27.1% | Positive |
| Debt burden per capita | \$127 | \$92 | ↓ -27.6% | Positive |
| Percentage of road funding provided by the General Fund | 0.0% | 11.2% | ↑ 11.2% | Negative |
| Ratio of pensioners to employees | 1.11 | 1.25 | ↑ 12.6% | Negative |
| Number of services delivered via cooperative venture | 8 | 8 | → 0.0% | Neutral |
| Economic Strength | | | | |
| % of community with access to high speed broadband | 100% | 100% | → 0.0% | Neutral |
| % of community age 25+ with Bachelor's degree or higher | 7% | 10% | ↑ 42.9% | Positive |
| Average age of critical infrastructure (years) | 48.0 | 28.0 | ↓ -41.7% | Positive |
| Public Safety | | | | |
| Violent crimes per thousand | 19 | 23 | ↑ 21.1% | Negative |
| Property crimes per thousand | 31 | 34 | ↑ 9.7% | Negative |
| Traffic injuries or fatalities | 2 | 1 | ↓ -50.0% | Positive |
| Quality of Life | | | | |
| Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets | 0.62 | 0.62 | → 0.0% | Neutral |
| Percent of General Fund expenditures committed to arts, culture and recreation | 5.8% | 4.5% | ↓ -22.4% | Negative |
| Acres of parks per thousand residents | 51.8 | 51.8 | → 0.0% | Neutral |
| Percent of community being provided with curbside recycling | 100% | 100% | → 0.0% | Neutral |



The City of White Cloud

Debt Service Report

For FY 2022-23 (Audited FY 20-21)

The City, Township, Village Revenue Sharing (CVTRS) incentive program sets specific requirements for local governments to qualify to receive future statutory revenue sharing funds.

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April Storms, City Manager

citymanager@cityofwhitecloud.org

Debt Service Report

| | |
|--------------------------------------|---------------------------------------------------|
| Local Unit Name: | City of White Cloud |
| Local Unit Code: | 62203 |
| Current Fiscal Year End Date: | 6/30/2023 |
| Debt Name: | White Cloud Area Fire District Building Authority |
| Issuance Date: | Monday, August 19, 2013 |
| Issuance Amount: | \$98,800 |
| Debt Instrument (or Type): | Bond- Choice One |
| Repayment Source(s): | Special Assessment- Annual Taxes |

| Years Ending | Principal | Interest | Total |
|---------------|------------------|------------------|-------------------|
| 2013 | \$ 4,940.00 | \$ 2,236 | \$ 7,176 |
| 2014 | \$ 4,940.00 | \$ 3,445 | \$ 8,385 |
| 2015 | \$ 4,940.00 | \$ 3,263 | \$ 8,203 |
| 2016 | \$ 4,940.00 | \$ 3,082 | \$ 8,022 |
| 2017 | \$ 4,940.00 | \$ 2,901 | \$ 7,841 |
| 2018 | \$ 4,940.00 | \$ 2,719 | \$ 7,659 |
| 2019 | \$ 4,940.00 | \$ 2,538 | \$ 7,478 |
| 2020 | \$ 4,940.00 | \$ 2,358 | \$ 7,298 |
| 2021 | \$ 4,940.00 | \$ 2,176 | \$ 7,116 |
| 2022 | \$ 4,940.00 | \$ 1,994 | \$ 6,934 |
| 2023 | \$ 4,940.00 | \$ 1,813 | \$ 6,753 |
| 2024 | \$ 4,940.00 | \$ 1,632 | \$ 6,572 |
| 2025 | \$ 4,940.00 | \$ 1,450 | \$ 6,390 |
| 2026 | \$ 4,940.00 | \$ 1,269 | \$ 6,209 |
| 2027 | \$ 4,940.00 | \$ 1,088 | \$ 6,028 |
| 2028 | \$ 4,940.00 | \$ 906 | \$ 5,846 |
| 2029 | \$ 4,940.00 | \$ 725 | \$ 5,665 |
| 2030 | \$ 4,940.00 | \$ 544 | \$ 5,484 |
| 2031 | \$ 4,940.00 | \$ 363 | \$ 5,303 |
| 2032 | \$ 4,940.00 | \$ 181 | \$ 5,121 |
| Totals | \$ 98,800 | \$ 36,683 | \$ 135,483 |

Bond- Special Assessment

Debt Service Report

Local Unit Name: City of White Cloud

Local Unit Code: 62203

Current Fiscal Year End Date: 6/30/2023

Debt Name: Water Improvement

Issuance Date: Thursday, Sept. 16, 1999

Issuance Amount: \$827,162

Debt Instrument (or Type): Bond- Bank of New York / US Bank

Repayment Source(s): Water Fund

| Years Ending | Principal | Interest | Total |
|-------------------|-------------------|-------------------|---------------------|
| Previous Payments | \$ 308,662.00 | \$ 231,136 | \$ 539,798 |
| 2014 | \$ 24,500.00 | \$ 12,963 | \$ 37,463 |
| 2015 | \$ 24,500.00 | \$ 12,350 | \$ 36,850 |
| 2016 | \$ 29,500.00 | \$ 11,738 | \$ 41,238 |
| 2017 | \$ 30,000.00 | \$ 11,000 | \$ 41,000 |
| 2018 | \$ 30,000.00 | \$ 10,250 | \$ 40,250 |
| 2019 | \$ 30,000.00 | \$ 9,500 | \$ 39,500 |
| 2020 | \$ 30,000.00 | \$ 8,750 | \$ 38,750 |
| 2021 | \$ 30,000.00 | \$ 8,000 | \$ 38,000 |
| 2022 | \$ 35,000.00 | \$ 7,250 | \$ 42,250 |
| 2023 | \$ 35,000.00 | \$ 6,375 | \$ 41,375 |
| 2024 | \$ 35,000.00 | \$ 5,500 | \$ 40,500 |
| 2025 | \$ 35,000.00 | \$ 4,625 | \$ 39,625 |
| 2026 | \$ 35,000.00 | \$ 3,750 | \$ 38,750 |
| 2027 | \$ 35,000.00 | \$ 2,875 | \$ 37,875 |
| 2028 | \$ 40,000.00 | \$ 2,000 | \$ 42,000 |
| 2029 | \$ 40,000.00 | \$ 1,000 | \$ 41,000 |
| Totals | \$ 827,162 | \$ 349,062 | \$ 1,176,224 |

Bond- Water Improvement



The City of White Cloud Projected Budget for 2023/24

The City, Township, Village Revenue Sharing (CVTRS) incentive program sets specific requirements for local governments to qualify to receive future statutory revenue sharing funds.

One of the key requirements of CTVRS is that cities make readily available to the public by December 1 of each year a "Projected Budget."

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The Projected budget is intended to enhance the City's transparency and public accountability.

If you have questions or comments, please call the White Cloud City Offices at 231-689-1194 or contact:

April Storms, City Manager

citymanager@cityofwhitecloud.org

Projected Budget Report FY22/23

Local Unit Name: City of White Cloud
Local Unit Code: 62203
Current Fiscal Year End Date: 2021/22
Fund Name: 101 General Fund

| REVENUES | Current Year Budget | Percentage Change | Year 2 Budget | Assumptions |
|------------------------------------|------------------------|----------------------|---------------------|--------------------------------------------------------------------------------------------|
| Property Taxes | \$ 415,000 | % | \$ 430,000 | Increased tax base, new grow facilities on tax roll |
| Other Taxes | \$ 222,020 | % | \$ 225,000 | real prop delinq tax & marihuana excise tax |
| State Revenue Sharing | \$ 162,967 | % | \$ 165,000 | No Change |
| Income Tax | \$ - | % | \$ - | |
| Fines & Fees | \$ 2,000 | % | \$ 2,500 | No change |
| Licenses & Permits | \$ 55,000 | % | \$ 35,000 | Marihuana rec/med licenses (no rec licenses) |
| Interest Income | \$ 1,500 | % | \$ 1,500 | No change |
| Grant Revenues | \$ 12,300 | % | \$ 10,000 | grant revenues |
| Other Revenues | \$ 94,260 | % | \$ 100,000 | misc at&t cable tower rental, misc reimbursements |
| Interfund Transfers (In) | \$ 234,581 | % | \$ 50,000 | ARPA Tx in GF, SRO tx in, FB tx in (2022) |
| Total Revenues | \$ 1,199,628 | | \$ 1,019,000 | ARPA Revenues TBD/ ARPA Rev rec in 2021 (1st column- which created increased rev/exp 2021. |
| EXPENDITURES | | | | |
| General Government | \$ 625,251 | % | \$ 595,000 | Staff transition (less PT) changes |
| Police and Fire | \$ 260,050 | % | \$ 250,000 | Decreased PT wages, Increase junk/blight, PT--to FT |
| Other Public Safety | \$ 19,500 | % | \$ 19,500 | Police Liaison |
| Roads | \$ 79,695 | % | \$ 50,000 | tx to local sts |
| Other Public Works | \$ 116,581 | % | \$ 12,000 | DPW, cemetery etc. |
| Health and Welfare | \$ - | % | \$ - | |
| Community & Economic Development | \$ 7,500 | % | \$ 7,500 | |
| Recreation & Culture | \$ 35,611 | % | \$ 30,000 | park improvements decreased exp |
| Capital Outlay | \$ 2,156 | % | \$ - | Cap Outlay/Equip fund |
| Debt Service | \$ - | % | \$ - | |
| Other Expenditures | \$ 5,000 | % | \$ 5,000 | Pension Liability |
| Interfund Transfers (Out) | \$ 48,284 | % | \$ 50,000 | tx to equip allocation funds, tx to cemetery, |
| Total Expenditures | \$ 1,199,628 | | \$ 1,019,000 | APRA Expenditures TBD |
| Net Revenues (Expenditures) | \$ - | | \$ - | |
| Beginning Fund Balance | \$ 285,670 | | \$ 285,670 | |
| Ending Fund Balance | \$ 285,670 | | \$ 285,670 | |

Commentary: The Projected Budget takes into consideration the known assumptions for the future budget.
 ARPA Rev/Exp TBD