



FY 2020 ANNUAL BUDGET

APRIL 1, 2019 – MARCH 31, 2020

MAYOR & CITY COUNCIL

MARK GUFFEY, MAYOR

JOHN KING, MAYOR PRO-TEM / COUNCILMAN, PRECINCT 20

TRIA CARTNER, COUNCILWOMAN, PRECINCT 22

PAUL BEASON, COUNCILMAN, PRECINCT 21

VACANT , COUNCILMAN AT LARGE

CITY ADMINISTRATION

SHELBY TEUFEL, CITY ADMINISTRATOR

JON GARRISON, DIRECTOR OF FINANCE & ADMINISTRATION

ROBERT DRISCOLL, CHIEF OF POLICE

JOSH ALIG, DIRECTOR OF PUBLIC WORKS

JUSTIN WIEBERG, DIRECTOR OF PARKS & FACILITIES

JOSEPH LAUBER, CITY ATTORNEY

JEREMY COVER, PROSECUTOR

ROGER POTTER, MUNICIPAL JUDGE

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FUND SUMMARIES

FUND NAMES	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
GENERAL FUND				
REVENUES	\$ 3,195,155	\$ 3,080,075	\$ 3,933,923	\$ 2,993,523
EXPENDITURES	\$ 3,214,790	\$ 3,328,402	\$ 3,251,821	\$ 3,309,778
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,635)	\$ (248,327)	\$ 682,102	\$ (316,255)
BEGINNING UNENCUMBERED CASH	\$ 467,297	\$ 399,160	\$ 447,662	\$ 1,129,764
ENDING UNENCUMBERED CASH	\$ 447,662	\$ 150,833	\$ 1,129,764	\$ 813,509
RISK MANAGEMENT				
REVENUES	\$ 5,629	\$ 41,385	\$ 61,390	\$ 12,626
EXPENDITURES	\$ 14,694	\$ 68,023	\$ 65,207	\$ 54,680
REVENUES OVER (UNDER) EXPENDITURES	\$ (9,066)	\$ (26,638)	\$ (3,817)	\$ (42,054)
BEGINNING UNENCUMBERED CASH	\$ 249,234	\$ 251,694	\$ 240,169	\$ 236,352
ENDING UNENCUMBERED CASH	\$ 240,168	\$ 225,056	\$ 236,352	\$ 194,298
EQUIPMENT REPLACEMENT				
REVENUES	\$ 55,636	\$ 38,674	\$ 38,674	\$ 25,331
EXPENDITURES	\$ 43,370	\$ 30,000	\$ 28,139	\$ 28,500
REVENUES OVER (UNDER) EXPENDITURES	\$ 12,266	\$ 8,674	\$ 10,535	\$ (3,169)
BEGINNING UNENCUMBERED CASH	\$ 41,795	\$ 54,476	\$ 54,061	\$ 64,596
ENDING UNENCUMBERED CASH	\$ 54,060	\$ 63,150	\$ 64,596	\$ 61,427
TRANSPORTATION				
REVENUES	\$ 1,437,174	\$ 1,509,241	\$ 1,587,469	\$ 1,337,296
EXPENDITURES	\$ 944,062	\$ 1,983,454	\$ 1,921,375	\$ 1,350,294
REVENUES OVER (UNDER) EXPENDITURES	\$ 493,112	\$ (474,213)	\$ (333,906)	\$ (12,998)
BEGINNING UNENCUMBERED CASH	\$ 215,717	\$ 652,076	\$ 708,830	\$ 374,924
ENDING UNENCUMBERED CASH	\$ 708,830	\$ 177,863	\$ 374,924	\$ 361,926
PARKS				
REVENUES	\$ 610,599	\$ 561,120	\$ 561,935	\$ 609,756
EXPENDITURES	\$ 687,899	\$ 634,496	\$ 629,959	\$ 626,904
REVENUES OVER (UNDER) EXPENDITURES	\$ (77,301)	\$ (73,376)	\$ (68,024)	\$ (17,148)
BEGINNING UNENCUMBERED CASH	\$ 185,119	\$ 80,023	\$ 107,819	\$ 39,795
ENDING UNENCUMBERED CASH	\$ 107,819	\$ 6,647	\$ 39,795	\$ 22,647
DEBT SERVICE				
REVENUES	\$ 897,139	\$ 900,643	\$ 903,943	\$ 860,925
EXPENDITURES	\$ 894,093	\$ 905,886	\$ 903,934	\$ 916,428
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,046	\$ (5,243)	\$ 9	\$ (55,503)
BEGINNING UNENCUMBERED CASH	\$ 64,771	\$ 66,855	\$ 67,818	\$ 67,827
ENDING UNENCUMBERED CASH	\$ 67,818	\$ 61,612	\$ 67,827	\$ 12,324

FUND SUMMARIES

FUND NAMES	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
CAPITAL PROJECTS				
REVENUES	\$ 113,968	\$ 2,451,691	\$ 733,523	\$ 1,768,168
EXPENDITURES	\$ 18,336	\$ 2,554,247	\$ 186,809	\$ 2,420,120
REVENUES OVER (UNDER) EXPENDITURES	\$ 95,633	\$ (102,556)	\$ 546,714	\$ (651,952)
BEGINNING UNENCUMBERED CASH	\$ 189,829	\$ 286,824	\$ 285,462	\$ 832,176
ENDING UNENCUMBERED CASH	\$ 285,461	\$ 184,268	\$ 832,176	\$ 180,224
CAPITAL IMPROVEMENTS SALES TAX				
REVENUES	\$ 388,530	\$ 407,715	\$ 407,715	\$ 375,300
EXPENDITURES	\$ 416,677	\$ 433,476	\$ 394,737	\$ 380,182
REVENUES OVER (UNDER) EXPENDITURES	\$ (28,147)	\$ (25,761)	\$ 12,978	\$ (4,882)
BEGINNING UNENCUMBERED CASH	\$ 71,844	\$ 33,967	\$ 43,697	\$ 56,675
ENDING UNENCUMBERED CASH	\$ 43,697	\$ 8,206	\$ 56,675	\$ 51,793
EXCISE TAX				
REVENUES	\$ 48,291	\$ 35,350	\$ 24,470	\$ 23,230
EXPENDITURES	\$ 45,818	\$ 101,414	\$ 101,414	\$ 929
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,473	\$ (66,064)	\$ (76,944)	\$ 22,301
BEGINNING UNENCUMBERED CASH	\$ 106,072	\$ 106,525	\$ 108,545	\$ 31,601
ENDING UNENCUMBERED CASH	\$ 108,545	\$ 40,461	\$ 31,601	\$ 53,902
PARKS / STORMWATER SALES TAX				
REVENUES	\$ 336,198	\$ 340,000	\$ 335,000	\$ 338,900
EXPENDITURES	\$ 352,348	\$ 339,262	\$ 339,262	\$ 334,359
REVENUES OVER (UNDER) EXPENDITURES	\$ (16,150)	\$ 738	\$ (4,262)	\$ 4,541
BEGINNING UNENCUMBERED CASH	\$ 24,137	\$ 11,790	\$ 7,987	\$ 3,725
ENDING UNENCUMBERED CASH	\$ 7,987	\$ 12,528	\$ 3,725	\$ 8,266
PUBLIC HEALTH				
REVENUES	\$ 87,217	\$ 89,015	\$ 92,100	\$ 90,501
EXPENDITURES	\$ 38,303	\$ 104,706	\$ 52,373	\$ 90,150
REVENUES OVER (UNDER) EXPENDITURES	\$ 48,913	\$ (15,691)	\$ 39,727	\$ 351
BEGINNING UNENCUMBERED CASH	\$ 43,662	\$ 79,864	\$ 92,576	\$ 132,303
ENDING UNENCUMBERED CASH	\$ 92,576	\$ 64,173	\$ 132,303	\$ 132,654
POOL - CAPITAL IMPR. SALES TAX				
REVENUES	\$ 168,080	\$ 168,000	\$ 168,000	\$ 169,500
EXPENDITURES	\$ 167,500	\$ 168,000	\$ 168,000	\$ 168,060
REVENUES OVER (UNDER) EXPENDITURES	\$ 580	\$ -	\$ -	\$ 1,440
BEGINNING UNENCUMBERED CASH	\$ 469	\$ 969	\$ 1,049	\$ 1,049
ENDING UNENCUMBERED CASH	\$ 1,049	\$ 969	\$ 1,049	\$ 2,489

FUND SUMMARIES

FUND NAMES	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
SPECIAL EVENTS				
REVENUES	\$ 143,469	\$ 149,625	\$ 139,388	\$ 144,775
EXPENDITURES	\$ 154,856	\$ 156,335	\$ 144,207	\$ 155,140
REVENUES OVER (UNDER) EXPENDITURES	\$ (11,387)	\$ (6,710)	\$ (4,819)	\$ (10,365)
BEGINNING UNENCUMBERED CASH	\$ 36,644	\$ 25,271	\$ 25,258	\$ 20,439
ENDING UNENCUMBERED CASH	\$ 25,258	\$ 18,561	\$ 20,439	\$ 10,074
WATER / WASTEWATER UTILITY				
REVENUES	\$ 3,475,892	\$ 3,751,214	\$ 3,607,163	\$ 3,771,174
EXPENDITURES	\$ 4,048,409	\$ 3,950,734	\$ 3,894,502	\$ 3,730,177
REVENUES OVER (UNDER) EXPENDITURES	\$ (572,517)	\$ (199,520)	\$ (287,339)	\$ 40,997
BEGINNING UNENCUMBERED CASH	\$ 1,466,328	\$ 841,999	\$ 893,812	\$ 606,473
ENDING UNENCUMBERED CASH	\$ 893,811	\$ 642,479	\$ 606,473	\$ 647,470
GRAND TOTAL				
REVENUES	\$ 10,962,975	\$ 13,523,748	\$ 12,594,693	\$ 12,521,005
EXPENDITURES	\$ 11,041,155	\$ 14,758,435	\$ 12,081,739	\$ 13,565,701
REVENUES OVER (UNDER) EXPENDITURES	\$ (78,180)	\$ (1,234,687)	\$ 512,954	\$ (1,044,696)
BEGINNING UNENCUMBERED CASH	\$ 3,162,920	\$ 2,891,493	\$ 3,084,745	\$ 3,597,699
ENDING UNENCUMBERED CASH	\$ 3,084,739	\$ 1,656,806	\$ 3,597,699	\$ 2,553,003

PROPERTY TAXES

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
TAX LEVY				
GENERAL FUND	0.3586	0.3586	0.3586	0.3586
TRANSPORTATION	0.1344	0.1344	0.1344	0.1344
PARKS	0.0717	0.0717	0.0717	0.0717
DEBT SERVICE	0.3434	0.3434	0.3434	0.3434
PUBLIC HEALTH	0.0717	0.0717	0.0717	0.0717
TOTAL MILL LEVY	<u>0.9798</u>	<u>0.9798</u>	<u>0.9798</u>	<u>0.9798</u>

ASSESSED VALUATION

ASSESSED VALUATION	<u>\$ 110,371,838</u>	<u>\$ 114,867,357</u>	<u>\$ 114,867,357</u>	<u>\$ 117,164,704</u>
VALUATION VARIATION				<u>2.00%</u>

LEVIED TAX DOLLARS

GENERAL FUND	\$ 405,824	\$ 411,100	\$ 411,100	\$ 425,238
TRANSPORTATION	\$ 152,099	\$ 154,500	\$ 154,500	\$ 159,340
PARKS	\$ 81,142	\$ 82,215	\$ 82,215	\$ 85,051
DEBT SERVICE	\$ 388,623	\$ 394,125	\$ 394,125	\$ 407,102
PUBLIC HEALTH	\$ 81,142	\$ 82,215	\$ 82,215	\$ 85,001
TAX DOLLARS	<u>\$ 1,108,831</u>	<u>\$ 1,124,155</u>	<u>\$ 1,124,155</u>	<u>\$ 1,161,732</u>

PERSONNEL SCHEDULE

	2018	2019	2020
GENERAL FUND			
FINANCE & ADMINISTRATION	5	5	5
COMMUNITY DEVELOPMENT	2	2	2
BUILDINGS & GROUNDS	1	1	1
POLICE	19	19	19
MUNICIPAL COURT	1	1	1
TOTAL GENERAL FUND	<u>28</u>	<u>28</u>	<u>28</u>
TRANSPORTATION	<u>5</u>	<u>6</u>	<u>6</u>
PARKS	<u>4</u>	<u>4</u>	<u>4</u>
PUBLIC HEALTH	<u>1</u>	<u>1</u>	<u>1</u>
WATER / WASTEWATER	<u>3</u>	<u>3</u>	<u>3</u>
GRAND TOTAL	<u><u>41</u></u>	<u><u>42</u></u>	<u><u>42</u></u>

GENERAL FUND

FUND DESCRIPTION

THE GENERAL FUND IS THE CITY'S PRIMARY TAX SUPPORTED OPERATING FUND. IT IS USED TO ACCOUNT FOR REVENUES AND EXPENDITURES NOT REQUIRED TO BE RECORDED IN A SEPARATE FUND. EXPENDITURES FROM THIS FUND PROVIDE BASIC CITY SERVICES, SUCH AS FINANCE & ADMINISTRATION, COMMUNITY DEVELOPMENT, MUNICIPAL COURT, POLICE, AND BUILDING & GROUNDS.

INTERGOVERNMENTAL TRANSFERS ARE ALSO INCLUDED IN THE FUND. THE MAJOR REVENUE SOURCES ARE PROPERTY TAX, SALES TAX, AND FRANCHISE FEES. AN ANNUAL PAYMENT IN LIEU OF TAXES (PILOT) IS RECEIVED IN THE FUND AND DISTRIBUTED ACCORDING TO COUNCIL PRIORITIES.

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES	\$ 429,125	\$ 431,600	\$ 434,100	\$ 446,238
OTHER TAXES	\$ 26,534	\$ 23,000	\$ 23,500	\$ 23,500
SALES TAXES	\$ 747,059	\$ 730,000	\$ 750,000	\$ 751,300
PILOT	\$ 310,068	\$ 310,068	\$ 1,093,213	\$ 201,366
INTERGOVERNMENTAL	\$ 6,626	\$ 6,726	\$ 6,727	\$ 6,670
LICENSES	\$ 25,214	\$ 25,000	\$ 26,097	\$ 25,500
FEES & PERMITS	\$ 1,017,684	\$ 973,500	\$ 988,072	\$ 973,654
FINES & FORFEITURES	\$ 98,870	\$ 111,750	\$ 118,250	\$ 117,250
OTHER REVENUES	\$ 67,102	\$ 54,600	\$ 51,487	\$ 46,600
SALE OF SURPLUS	\$ 3,750	\$ -	\$ 100	\$ -
INVESTMENT EARNINGS	\$ 30,120	\$ 25,000	\$ 46,500	\$ 40,000
MISCELLANEOUS REVENUES	\$ 30,060	\$ 24,000	\$ 31,046	\$ 6,000
TRANSFERS IN	\$ 402,944	\$ 364,831	\$ 364,831	\$ 355,445
TOTAL REVENUES	\$ 3,195,155	\$ 3,080,075	\$ 3,933,923	\$ 2,993,523
EXPENDITURES				
PERSONNEL EXPENSES	\$ 2,041,000	\$ 2,202,083	\$ 2,142,581	\$ 2,287,530
OPERATING EXPENSES	\$ 578,758	\$ 664,453	\$ 647,374	\$ 633,152
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 15,000
DEBT SERVICE	\$ -	\$ -	\$ -	\$ 16,080
TRANSFERS OUT	\$ 595,033	\$ 461,866	\$ 461,866	\$ 358,016
TOTAL EXPENDITURES	\$ 3,214,790	\$ 3,328,402	\$ 3,251,821	\$ 3,309,778
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,635)	\$ (248,327)	\$ 682,102	\$ (316,255)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 467,297	\$ 399,160	\$ 447,662	\$ 1,129,764
ENDING UNENCUMBERED CASH BALANCE	\$ 447,662	\$ 150,833	\$ 1,129,764	\$ 813,509

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE ONLY REVENUE STREAM PROJECTED TO HAVE A SLIGHT INCREASE IS PROPERTY TAXES, WHICH CONTINUE TO GROW AT A RATE OF 3%. OTHER REVENUE STREAMS ARE ANTICIPATED TO REMAIN AT LAST YEAR'S LEVELS IF NOT DECREASING SLIGHTLY. SALES TAX IS EXPECTED TO REMAIN THE SAME, ESPECIALLY IN LIGHT OF SHIFTING CONSUMER BEHAVIOR TRENDING TOWARD ONLINE RETAIL.

TELECOMMUNICATIONS FRANCHISES CONTINUE TO DECLINE YEAR AFTER YEAR. THESE STABILIZING REVENUE STREAMS PLACE ADDITIONAL RESTRICTIONS ON GOVERNMENTAL EXPENDITURES SUBJECT TO THE RATES OF INFLATION. ADDITIONAL OR INCREASING REVENUE STREAMS WILL BE NECESSARY TO CONTINUE TO PROVIDE THE CURRENT LEVEL OF SERVICE TO THE PUBLIC.

GENERAL FUND

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES				
CURRENT TAXES	\$ 405,824	\$ 411,100	\$ 411,100	\$ 425,238
DELINQUENT TAXES	\$ 23,300	\$ 20,500	\$ 23,000	\$ 21,000
TOTAL	\$ 429,125	\$ 431,600	\$ 434,100	\$ 446,238
OTHER TAXES				
FINANCIAL INSTITUTIONS	\$ 2,287	\$ -	\$ -	\$ -
CIGARETTE TAXES	\$ 24,246	\$ 23,000	\$ 23,500	\$ 23,500
	\$ 26,534	\$ 23,000	\$ 23,500	\$ 23,500
SALES TAXES				
SALES TAXES - 1%	\$ 747,059	\$ 730,000	\$ 750,000	\$ 751,300
PILOT				
PILOT PAYMENTS	\$ 310,068	\$ 310,068	\$ 1,093,213	\$ 201,366
INTERGOVERNMENTAL				
C.I.D. / COUNTY	\$ 5,199	\$ 5,300	\$ 5,300	\$ 5,300
NID / COUNTY	\$ 1,427	\$ 1,426	\$ 1,427	\$ 1,370
TOTAL	\$ 6,626	\$ 6,726	\$ 6,727	\$ 6,670
LICENSES				
LICENSES - OCCUPATIONAL	\$ 16,927	\$ 17,000	\$ 16,500	\$ 17,000
LICENSES - LIQUOR	\$ 8,288	\$ 8,000	\$ 9,597	\$ 8,500
TOTAL	\$ 25,214	\$ 25,000	\$ 26,097	\$ 25,500
FEES & PERMITS				
FRANCHISE FEE - ELECTRIC	\$ 663,595	\$ 650,000	\$ 675,000	\$ 678,154
FRANCHISE FEE - GAS	\$ 94,430	\$ 95,000	\$ 97,000	\$ 95,000
FRANCHISE FEE - TELECOMMUNICATIONS	\$ 131,817	\$ 120,000	\$ 108,000	\$ 105,000
FRANCHISE FEE - CABLE	\$ 49,536	\$ 50,000	\$ 49,367	\$ 50,000
BUILDING PERMITS	\$ 77,485	\$ 57,500	\$ 57,500	\$ 44,500
PLAN FEES	\$ 821	\$ 1,000	\$ 1,205	\$ 1,000
TOTAL	\$ 1,017,684	\$ 973,500	\$ 988,072	\$ 973,654
FINES & FORFEITURES				
COURT - FINES	\$ 84,598	\$ 95,000	\$ 100,000	\$ 100,000
COURT - FORFEITURES	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
DWI RECOUPMENT	\$ 1,707	\$ 2,100	\$ 2,400	\$ 2,000
COURT COSTS	\$ 7,167	\$ 8,500	\$ 9,500	\$ 9,000
CRIME VICTIMS - CITY	\$ 220	\$ 250	\$ 300	\$ 300
PD TRAINING - CITY	\$ 1,178	\$ 1,400	\$ 1,550	\$ 1,450
TOTAL	\$ 98,870	\$ 111,750	\$ 118,250	\$ 117,250

GENERAL FUND

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
OTHER REVENUE				
POLICE REPORTS	\$ 1,993	\$ 1,700	\$ 1,700	\$ 1,700
BUILDINGS & GROUNDS - RENT & DONATIONS	\$ 30,083	\$ 37,700	\$ 32,500	\$ 30,200
ECONOMIC DEVELOPMENT - CONTRIBUTIONS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
ECONOMIC DEVELOPMENT - REIMBURSEMENT	\$ 24,069	\$ 11,500	\$ 11,500	\$ 11,000
GRANTS / DONATIONS - POLICE	\$ 6,775	\$ -	\$ 2,246	\$ -
GRANTS / DONATIONS - POST	\$ 1,181	\$ 700	\$ 541	\$ 700
TOTAL	\$ 67,102	\$ 54,600	\$ 51,487	\$ 46,600
SALE OF SURPLUS				
SALE OF SURPLUS	\$ 3,750	\$ -	\$ 100	\$ -
TOTAL	\$ 3,750	\$ -	\$ 100	\$ -
INVESTMENT EARNINGS				
INTEREST EARNINGS	\$ 30,120	\$ 25,000	\$ 46,500	\$ 40,000
MISCELLANEOUS REVENUE				
MISCELLANEOUS REVENUE	\$ 30,060	\$ 24,000	\$ 31,046	\$ 6,000
TOTAL	\$ 30,060	\$ 24,000	\$ 31,046	\$ 6,000
TRANSFERS IN				
TRF. FROM CAP. IMPR. SALES TAX (ADMIN. FEE)	\$ 15,200	\$ 14,800	\$ 14,800	\$ 15,012
TRF. FROM EXCISE TAX (ADMIN. FEE)	\$ 1,818	\$ 1,414	\$ 1,414	\$ 929
TRF. FROM PARK / STORMWATER (ADMIN. FEE)	\$ 14,000	\$ 13,600	\$ 13,600	\$ 13,556
TRF. FROM RISK MANAGEMENT (ADMIN. FEE)	\$ 540	\$ 608	\$ 608	\$ 505
TRF. FROM RISK MANAGEMENT (REC AWARD)	\$ 3,035	\$ 18,035	\$ 18,035	\$ 3,110
TRF. FROM TRANSPORTATION (ADMIN. FEE)	\$ 100,940	\$ 38,650	\$ 38,650	\$ 40,229
TRF. FROM PARKS (ADMIN. FEE)	\$ 10,920	\$ 11,328	\$ 11,328	\$ 12,414
TRF. FROM POOL - CISTX (ADMIN. FEE)	\$ 7,000	\$ 6,720	\$ 6,720	\$ 6,780
TRF. FROM PUBLIC HEALTH (ADMIN. FEE)	\$ 3,336	\$ 3,556	\$ 3,556	\$ 3,616
TRF. FROM SPECIAL EVENTS (ADMIN. FEE)	\$ 14,500	\$ 11,500	\$ 11,500	\$ 11,500
TRF. FROM DEBT SERVICE (ADMIN. FEE)	\$ 15,016	\$ 16,553	\$ 16,553	\$ 17,088
TRF. FROM WATER / WASTEWATER (ADMIN. FEE)	\$ 140,029	\$ 150,037	\$ 150,037	\$ 150,624
TRF. FROM WATER / WASTEWATER (TRASH)	\$ 76,610	\$ 78,030	\$ 78,030	\$ 80,082
TOTAL	\$ 402,944	\$ 364,831	\$ 364,831	\$ 355,445
TOTAL REVENUES	\$ 3,195,155	\$ 3,080,075	\$ 3,933,923	\$ 2,993,523

GENERAL FUND

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
EXPENDITURE SUMMARY				
FINANCE & ADMINISTRATION	\$ 833,702	\$ 867,165	\$ 841,889	\$ 977,060
COMMUNITY DEVELOPMENT	\$ 145,080	\$ 166,515	\$ 159,050	\$ 168,817
BUILDINGS & GROUNDS	\$ 164,899	\$ 182,451	\$ 174,200	\$ 172,900
POLICE DEPARTMENT	\$ 1,399,540	\$ 1,554,170	\$ 1,521,031	\$ 1,534,950
MUNICIPAL COURT	\$ 76,536	\$ 96,235	\$ 93,785	\$ 98,035
TRANSFERS OUT	\$ 595,033	\$ 461,866	\$ 461,866	\$ 358,016
TOTAL EXPENDITURES	<u>\$ 3,214,790</u>	<u>\$ 3,328,402</u>	<u>\$ 3,251,821</u>	<u>\$ 3,309,778</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (19,635)	\$ (248,327)	\$ 682,102	\$ (316,255)
BEGINNING UNENCUMBERED CASH	<u>\$ 467,297</u>	<u>\$ 399,160</u>	<u>\$ 447,662</u>	<u>\$ 1,129,764</u>
ENDING UNENCUMBERED CASH	<u>\$ 447,662</u>	<u>\$ 150,833</u>	<u>\$ 1,129,764</u>	<u>\$ 813,509</u>

FINANCE & ADMINISTRATION

DEPARTMENT DESCRIPTION

THE FINANCE & ADMINISTRATION DEPARTMENT IS RESPONSIBLE FOR ESTABLISHING AND IMPLEMENTING OPERATING POLICIES, OVERSEEING THE OPERATIONS AND ACTIVITIES OF ALL CITY DEPARTMENTS.

DEPARTMENT RESPONSIBILITIES

ACCOUNTING
ACCOUNTS PAYABLE
BUDGETING
CASH COLLECTIONS
CITY CLERK

CUSTOMER
ECONOMIC
HUMAN
RECORDS
PAYROLL

COMMUNICATIONS

EXPENDITURES

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL	\$ 501,253	\$ 456,450	\$ 438,000	\$ 548,750
OPERATING	\$ 332,449	\$ 410,715	\$ 403,889	\$ 412,230
DEBT SERVICE	\$ -	\$ -	\$ -	\$ 16,080
TOTAL EXPENDITURES	\$ 833,702	\$ 867,165	\$ 841,889	\$ 977,060

FINANCE & ADMINISTRATION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 373,973	\$ 328,500	\$ 320,000	\$ 385,700
FICA	\$ 26,636	\$ 26,000	\$ 22,000	\$ 29,550
INSURANCE BENEFITS	\$ 44,862	\$ 46,650	\$ 41,000	\$ 57,100
LAGERS	\$ 55,782	\$ 55,300	\$ 55,000	\$ 76,400
TOTAL	\$ 501,253	\$ 456,450	\$ 438,000	\$ 548,750
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 491	\$ 600	\$ 600	\$ 500
OFFICE SUPPLIES	\$ 3,558	\$ 7,735	\$ 7,735	\$ 4,500
PRINTING	\$ 989	\$ 1,500	\$ 2,000	\$ 2,000
POSTAGE	\$ 1,588	\$ 1,500	\$ 1,500	\$ 1,500
PUBLICATIONS & DUES	\$ 7,442	\$ 13,030	\$ 13,030	\$ 9,770
MEETINGS & CONVENTIONS	\$ 21,179	\$ 19,720	\$ 18,000	\$ 18,240
TELEPHONE	\$ 9,443	\$ 9,600	\$ 18,000	\$ 17,820
BUILDING MAINTENANCE / UTILITIES / TRASH	\$ 22,905	\$ 25,000	\$ 25,000	\$ 23,700
INSURANCE	\$ 118,873	\$ 126,250	\$ 109,342	\$ 118,500
PROFESSIONAL FEES	\$ 49,887	\$ 101,000	\$ 101,000	\$ 109,400
COMCAST INTERNET SERVICE	\$ 2,174	\$ 2,350	\$ 3,500	\$ 3,500
COUNTY TAX COLLECTOR FEE	\$ 51,966	\$ 53,000	\$ 53,000	\$ 53,000
ETS - COLLECTION FEES	\$ 335	\$ 400	\$ 332	\$ 400
PAYROLL SERVICES	\$ 10,342	\$ 12,600	\$ 12,600	\$ 12,600
ELECTION EXPENSE	\$ 2,981	\$ 3,500	\$ 5,700	\$ 3,500
SERVICE & MAINTENANCE OFFICE EQUIPMENT	\$ 11,834	\$ 11,880	\$ 11,000	\$ 11,750
AUTO ALLOWANCE / MILEAGE	\$ 724	\$ 1,250	\$ 1,250	\$ 1,250
PAYMENTS TO DOWNTOWN CID	\$ 5,699	\$ 5,800	\$ 5,800	\$ 5,800
MISCELLANEOUS EXPENSE	\$ 10,039	\$ 14,000	\$ 14,500	\$ 14,500
TOTAL	\$ 332,449	\$ 410,715	\$ 403,889	\$ 412,230
DEBT SERVICE				
LEASE - TELEPHONE	\$ -	\$ -	\$ -	\$ 13,380
LEASE - COPIER	\$ -	\$ -	\$ -	\$ 2,700
TOTAL	\$ -	\$ -	\$ -	\$ 16,080
TOTAL	\$ 833,702	\$ 867,165	\$ 841,889	\$ 977,060

COMMUNITY DEVELOPMENT

DEPARTMENT DESCRIPTION

THE COMMUNITY DEVELOPMENT DEPARTMENT SERVES AS THE ADMINISTRATIVE AND ENFORCEMENT AUTHORITY OF BUILDING AND NUISANCE CODES. THE DEPARTMENT WORKS TO ENSURE A SAFE COMMUNITY THROUGH BUILDING STANDARDS. THE DEPARTMENT ENSURES ORDERLY GROWTH ACCORDING TO THE CITY'S PLANS, ORDINANCES, AND REGULATIONS.

DEPARTMENT RESPONSIBILITIES

BUILDING PERMIT ISSUANCE
CODES ADMINISTRATION
GIS
HISTORIC PRESERVATION

MARKETING
NUISANCE
PROPERTY
SITE REVIEW

EXPENDITURES

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL	\$ 97,292	\$ 146,500	\$ 139,950	\$ 148,280
OPERATING	\$ 47,788	\$ 20,015	\$ 19,100	\$ 20,537
TOTAL EXPENDITURES	<u>\$ 145,080</u>	<u>\$ 166,515</u>	<u>\$ 159,050</u>	<u>\$ 168,817</u>

COMMUNITY DEVELOPMENT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 78,730	\$ 111,000	\$ 108,000	\$ 111,580
FICA	\$ 5,984	\$ 8,500	\$ 8,100	\$ 8,600
INSURANCE BENEFITS	\$ 3,965	\$ 8,000	\$ 7,350	\$ 8,000
LAGERS	\$ 8,612	\$ 19,000	\$ 16,500	\$ 20,100
TOTAL	\$ 97,292	\$ 146,500	\$ 139,950	\$ 148,280
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 131	\$ 300	\$ 300	\$ 300
OFFICE SUPPLIES	\$ 1,619	\$ 2,000	\$ 2,000	\$ 2,000
PRINTING	\$ 178	\$ 700	\$ 500	\$ 700
POSTAGE	\$ 246	\$ 500	\$ 200	\$ 500
PUBLICATIONS & DUES	\$ 1,132	\$ 1,600	\$ 1,600	\$ 900
MEETINGS & CONVENTIONS	\$ 659	\$ 2,500	\$ 2,500	\$ 2,500
TELEPHONE	\$ 108	\$ -	\$ -	\$ -
PROFESSIONAL FEES	\$ 34,050	\$ 3,000	\$ 1,500	\$ 3,000
OFFICE EQUIPMENT & FURNITURE	\$ 1,246	\$ 1,315	\$ 1,300	\$ 2,025
PLANNING & ZONING EXPENSE	\$ 263	\$ 600	\$ 1,500	\$ 1,000
ETS COLLECTION FEES	\$ 679	\$ 1,000	\$ 1,200	\$ 1,000
MAPS, DEEDS & RESEARCH	\$ 69	\$ 250	\$ 250	\$ 250
EDP - 4TH FIREWORKS DISPLAY	\$ 4,560	\$ -	\$ -	\$ -
ECONOMIC DEVELOPMENT EFFORTS	\$ 1,349	\$ 1,500	\$ 1,500	\$ 1,362
VEHICLE EXPENSE - GAS & OIL	\$ 520	\$ 750	\$ 1,000	\$ 1,000
VEHICLE MAINTENANCE & REPAIRS	\$ 716	\$ 500	\$ 500	\$ 500
MISCELLANEOUS EXPENSE	\$ 264	\$ 500	\$ 250	\$ 500
CONDEMNATION EXPENSE	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL	\$ 47,788	\$ 20,015	\$ 19,100	\$ 20,537
TOTAL	\$ 145,080	\$ 166,515	\$ 159,050	\$ 168,817

BUILDINGS & GROUNDS

DEPARTMENT DESCRIPTION

THE BUILDINGS & GROUNDS DEPARTMENT IS USED TO ACCOUNT FOR MAINTENANCE AND REPAIR OF EXISTING CITY FACILITIES. IT SHOULD BE NOTED THAT THIS DEPARTMENT DOES NOT ACCOUNT FOR MINOR MAINTENANCE OR CUSTODIAL EXPENSES FOR FACILITIES OTHER THAN THE MEMORIAL BUILDING AND COMMUNITY BUILDING.

DEPARTMENT RESPONSIBILITIES

ELECTRICAL
HVAC
JANITORIAL CONTRACTS

PLUMBING
REFUSE

EXPENDITURES

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES	\$ 102,598	\$ 123,083	\$ 116,800	\$ 119,900
OPERATING EXPENSES	\$ 62,301	\$ 59,368	\$ 57,400	\$ 53,000
TOTAL EXPENDITURES	<u>\$ 164,899</u>	<u>\$ 182,451</u>	<u>\$ 174,200</u>	<u>\$ 172,900</u>

BUILDINGS & GROUNDS

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 72,879	\$ 85,500	\$ 81,000	\$ 81,000
FICA	\$ 5,112	\$ 6,883	\$ 5,600	\$ 6,200
INSURANCE BENEFITS	\$ 16,261	\$ 17,200	\$ 17,200	\$ 18,400
LAGERS	\$ 8,346	\$ 13,500	\$ 13,000	\$ 14,300
TOTAL	\$ 102,598	\$ 123,083	\$ 116,800	\$ 119,900
OPERATING EXPENSES				
TELEPHONE	\$ 947	\$ 1,440	\$ 500	\$ 500
BUILDING MAINTENANCE, UTILITIES & TRASH	\$ 52,967	\$ 51,768	\$ 50,000	\$ 29,500
BUILDING MAINTENANCE & REPAIRS	\$ -	\$ -	\$ -	\$ 17,500
SERVICE & MAINTENANCE OFFICE EQUIPMENT	\$ 1,850	\$ 1,840	\$ -	\$ -
EQUIPMENT MAINTENANCE & REPAIR	\$ 3,480	\$ 1,660	\$ 3,500	\$ 3,500
RECYCLING PROGRAM	\$ 1,903	\$ 960	\$ 1,700	\$ -
TOOLS, EQUIPMENT & SUPPLIES	\$ 1,150	\$ 1,200	\$ 1,200	\$ 1,500
MISCELLANEOUS EXPENSE	\$ 5	\$ 500	\$ 500	\$ 500
TOTAL	\$ 62,301	\$ 59,368	\$ 57,400	\$ 53,000
TOTAL	\$ 164,899	\$ 182,451	\$ 174,200	\$ 172,900

POLICE DEPARTMENT

DEPARTMENT DESCRIPTION

THE POLICE DEPARTMENT IS A GENERAL FUND SUPPORTED DEPARTMENT. NEARLY HALF OF THE GENERAL FUND'S REVENUE GOES TO SUPPORT THIS DEPARTMENT. WITHIN ITS BUDGET, SEVERAL OPERATIONS AND ACTIVITIES ARE FUNDED, INCLUDING THE 24 HOUR DISPATCH AND COMMUNICATIONS SYSTEM, POLICE PATROL, OFFICER TRAINING, RECORDS, AND COMMUNITY POLICING.

DEPARTMENT RESPONSIBILITIES

BACKGROUND CHECKS
 COMMUNITY POLICING
 DETENTION - HOLDING CELL
 DISPATCH
 EMERGENCY RESPONSE

INVESTIGATION
 OFFICER
 PATROL
 POLICE
 TRAFFIC

EXPENDITURES

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES	\$ 1,277,631	\$ 1,398,600	\$ 1,372,131	\$ 1,390,800
OPERATING EXPENSES	\$ 121,909	\$ 155,570	\$ 148,900	\$ 129,150
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 15,000
TOTAL EXPENDITURES	\$ 1,399,540	\$ 1,554,170	\$ 1,521,031	\$ 1,534,950

POLICE DEPARTMENT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES- POLICE OFFICERS	\$ 719,514	\$ 762,400	\$ 816,500	\$ 778,100
SALARIES - DISPATCHERS	\$ 155,597	\$ 165,000	\$ 142,000	\$ 169,500
SALARIES - CROSS GUARD / POLICE CLERK	\$ 46,087	\$ 46,500	\$ 47,144	\$ 45,700
FICA	\$ 67,458	\$ 75,500	\$ 85,500	\$ 76,000
INSURANCE BENEFITS	\$ 163,138	\$ 216,015	\$ 160,000	\$ 195,000
LAGERS	\$ 123,180	\$ 129,000	\$ 118,000	\$ 126,500
UNEMPLOYMENT EXPENSE	\$ 2,656	\$ 4,185	\$ 2,987	\$ -
TOTAL	\$ 1,277,631	\$ 1,398,600	\$ 1,372,131	\$ 1,390,800
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 2,665	\$ 6,000	\$ 6,000	\$ 6,000
OFFICERS EQUIPMENT & SUPPLIES	\$ 3,987	\$ 15,000	\$ 15,000	\$ 5,000
OFFICE SUPPLIES	\$ 9,551	\$ 7,500	\$ 7,500	\$ 7,500
PRINTING	\$ 966	\$ 1,000	\$ 750	\$ 1,000
POSTAGE	\$ 196	\$ 300	\$ 300	\$ 300
PUBLICATIONS & DUES	\$ 645	\$ 700	\$ 1,000	\$ 875
MEETINGS & CONVENTIONS	\$ 5,152	\$ 6,300	\$ 6,300	\$ 7,875
SPECIAL TRAINING	\$ 3,418	\$ 6,000	\$ 5,000	\$ 7,500
TELEPHONE	\$ 15,203	\$ 16,500	\$ 12,000	\$ 6,200
BUILDING MAINTENANCE, UTILITIES, TRASH	\$ 31,367	\$ 33,000	\$ 33,000	\$ 28,000
OFFICE EQUIPMENT & FURNITURE	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
COMCAST INTERNET SERVICE	\$ 2,596	\$ 2,700	\$ 2,000	\$ 2,700
SIREN EXPENSE	\$ 5,850	\$ 6,300	\$ 6,400	\$ 6,400
REJIS SYSTEM USER CHARGES	\$ 2,991	\$ 3,200	\$ 3,800	\$ 4,000
SERVICE & MAINTENANCE OFFICE EQUIPMENT	\$ 1,181	\$ 1,300	\$ 1,250	\$ 1,300
AUTO EXPENSE - FUEL & OIL	\$ 16,333	\$ 18,100	\$ 18,100	\$ 18,000
AUTO MAINTENANCE & REPAIR	\$ 8,529	\$ 8,500	\$ 8,500	\$ 8,500
EQUIPMENT MAINTENANCE & REPAIR	\$ 249	\$ 500	\$ 500	\$ 500
RADIO & RADAR REPAIRS	\$ -	\$ 500	\$ 500	\$ 500
LAB SERVICES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
GRANT MATCH POOL	\$ -	\$ 5,670	\$ 5,500	\$ -
PRISONER & JAIL CARE	\$ 9,001	\$ 10,000	\$ 9,000	\$ 10,000
DWI TESTING EXPENSE	\$ -	\$ -	\$ -	\$ 500
MISCELLANEOUS EXPENSE	\$ 2,028	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL	\$ 121,909	\$ 155,570	\$ 148,900	\$ 129,150
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 15,000
TOTAL	\$ -	\$ -	\$ -	\$ 15,000
TOTAL	\$ 1,399,540	\$ 1,554,170	\$ 1,521,031	\$ 1,534,950

MUNICIPAL COURT

DEPARTMENT DESCRIPTION

THE MUNICIPAL COURT HAS JURISDICTION FOR CASES INVOLVING VIOLATION OF CITY ORDINANCES, ESTABLISHES AND COLLECTS ALL FINES, COURT COSTS, BOND MONEY, AND PROVIDES OTHER SERVICES PRESCRIBED BY APPLICABLE STATE STATUTES. THE COURT CONSISTS OF THE MUNICIPAL JUDGE AND PROSECUTOR WHO ARE INDEPENDENT CONTRACTORS AND THE COURT ADMINISTRATOR WHO IS AN EMPLOYEE.

DEPARTMENT RESPONSIBILITIES

ADMINISTRATE COURT PROCEEDINGS
ACCOUNTING OF BOND MONEY
COLLECTION OF FINES & FEES
COURT RECORDS RETENTION

ESTABLISHMEN
SUBPOENA
WARRANT

EXPENDITURES

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES	\$ 62,226	\$ 77,450	\$ 75,700	\$ 79,800
OPERATING EXPENSES	\$ 14,310	\$ 18,785	\$ 18,085	\$ 18,235
TOTAL EXPENDITURES	\$ 76,536	\$ 96,235	\$ 93,785	\$ 98,035

MUNICIPAL COURT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 48,386	\$ 52,000	\$ 52,000	\$ 48,800
FICA	\$ 3,817	\$ 4,000	\$ 3,500	\$ 3,800
INSURANCE BENEFITS	\$ 830	\$ 12,200	\$ 12,200	\$ 17,500
LAGERS	\$ 9,193	\$ 9,250	\$ 8,000	\$ 9,700
TOTAL	\$ 62,226	\$ 77,450	\$ 75,700	\$ 79,800
OPERATING EXPENSES				
OFFICE SUPPLIES	\$ 285	\$ 250	\$ 250	\$ 250
PRINTING	\$ 537	\$ 2,100	\$ 2,100	\$ 2,000
POSTAGE	\$ 159	\$ 600	\$ 200	\$ 200
PUBLICATIONS & DUES	\$ 85	\$ 125	\$ 85	\$ 125
MEETINGS & CONVENTIONS	\$ 361	\$ 2,000	\$ 2,000	\$ 2,000
CONTRACTUAL SERVICES	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
ETS COLLECTION FEES	\$ 801	\$ 1,250	\$ 1,150	\$ 1,200
SERVICE & MAINTENANCE OFFICE EQUIPMENT	\$ 4,882	\$ 5,160	\$ 5,000	\$ 5,160
MISCELLANEOUS EXPENSE	\$ -	\$ 100	\$ 100	\$ 100
TOTAL	\$ 14,310	\$ 18,785	\$ 18,085	\$ 18,235
TOTAL	\$ 76,536	\$ 96,235	\$ 93,785	\$ 98,035

TRANSFERS OUT

DEPARTMENT DESCRIPTION

ALTHOUGH THIS IS NOT A "DEPARTMENT", IT EXISTS AS PART OF THE GENERAL FUND TO RECORD TRANSFERS THAT ARE MADE TO OTHER FUNDS FROM THE GENERAL FUND. TRADITIONALLY, THE GENERAL FUND HAS SERVED AS A FUNDING SOURCE FOR OTHER FUNDS THAT HAVE INSUFFICIENT REVENUE TO MEET EXPENDITURES.

IN RECENT YEARS, THE COUNCIL HAS DEDICATED PAYMENTS IN LIEU OF TAXES (PILOT) FOR SPECIAL PROJECTS OR ADDITIONAL FUNDING FOR TRANSPORTATION, WATER, AND WASTEWATER PROJECTS.

EXPENDITURES	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
TRF. TO TRANSPORTATION	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000
TRF. TO CAPITAL PROJECTS	\$ 103,994	\$ -	\$ -	\$ -
TRF. TO CAPITAL IMPROVEMENTS SALES TAX	\$ 15,000	\$ -	\$ -	\$ -
TRF. TO DEBT SERVICE (PILOT)	\$ 160,068	\$ 160,068	\$ 160,068	\$ 106,366
TRF. TO EQUIPMENT REPLACEMENT	\$ 15,971	\$ 1,798	\$ 1,798	\$ 1,650
TOTAL	\$ 595,033	\$ 461,866	\$ 461,866	\$ 358,016

TRANSFERS OUT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
TRANSFERS OUT				
TRF. TO TRANSPORTATION	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000
TRF. TO CAPITAL PROJECTS	\$ 103,994	\$ -	\$ -	\$ -
TRF. TO CAPITAL IMPROVEMENTS SALES TAX	\$ 15,000	\$ -	\$ -	\$ -
TRF. TO DEBT SERVICE (PILOT)	\$ 160,068	\$ 160,068	\$ 160,068	\$ 106,366
TRF. TO EQUIPMENT REPLACEMENT	\$ 15,971	\$ 1,798	\$ 1,798	\$ 1,650
TOTAL	<u>\$ 595,033</u>	<u>\$ 461,866</u>	<u>\$ 461,866</u>	<u>\$ 358,016</u>

RISK MANAGEMENT

FUND DESCRIPTION

THE RISK MANAGEMENT FUND ACCOUNTS FOR PROPERTY AND LIABILITY INSURANCE CLAIM DEDUCTIBLES AND FUNDS THE LOSS CONTROL PROGRAM. THE FUND BALANCE ORIGINATED FROM RETURN OF PREMIUMS FROM THE GROUP SELF-INSURANCE POOL, OF WHICH THE CITY IS A MEMBER.

BUDGET SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
MISCELLANEOUS	\$ 5,629	\$ 41,385	\$ 61,390	\$ 12,626
TOTAL REVENUES	<u>\$ 5,629</u>	<u>\$ 41,385</u>	<u>\$ 61,390</u>	<u>\$ 12,626</u>
EXPENDITURES				
OPERATING EXPENSES	\$ 9,754	\$ 10,300	\$ 7,484	\$ 21,200
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 28,500
TRANSFERS OUT	\$ 4,940	\$ 57,723	\$ 57,723	\$ 4,980
TOTAL EXPENDITURES	<u>\$ 14,694</u>	<u>\$ 68,023</u>	<u>\$ 65,207</u>	<u>\$ 54,680</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (9,066)</u>	<u>\$ (26,638)</u>	<u>\$ (3,817)</u>	<u>\$ (42,054)</u>
BEGINNING UNENCUMBERED CASH BALANCE	<u>\$ 249,234</u>	<u>\$ 251,694</u>	<u>\$ 240,169</u>	<u>\$ 236,352</u>
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 240,168</u>	<u>\$ 225,056</u>	<u>\$ 236,352</u>	<u>\$ 194,298</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

MIDWEST PUBLIC RISK (MPR), A SELF-INSURED RISK POOL THE CITY IS A MEMBER OF, HOLDS A PORTION OF PREMIUMS IN AN ACCOUNT FOR REIMBURSEMENT OF ELIGIBLE LOSS CONTROL AND WELLNESS EXPENSES.

RISK MANAGEMENT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
MISCELLANEOUS				
MPR REBATES	\$ 5,629	\$ 33,670	\$ 28,000	\$ 9,800
CLAIM REIMBURSEMENT	\$ -	\$ 7,715	\$ 33,390	\$ 2,826
TOTAL	\$ 5,629	\$ 41,385	\$ 61,390	\$ 12,626
EXPENDITURES				
OPERATING EXPENSES				
SAFETY PROGRAMS	\$ 2,548	\$ 5,500	\$ 2,750	\$ 6,200
CITY LAKE DAM ENGINEERING	\$ -	\$ -	\$ -	\$ 15,000
DEDUCTIBLES - LIABILITY CLAIM	\$ 7,206	\$ 4,800	\$ 4,734	\$ -
TOTAL	\$ 9,754	\$ 10,300	\$ 7,484	\$ 21,200
CAPITAL OUTLAY				
IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 28,500
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 540	\$ 608	\$ 608	\$ 505
TRF. TO GENERAL FUND (REC AWARD)	\$ 3,035	\$ 18,035	\$ 18,035	\$ 3,110
TRF. TO PUBLIC HEALTH	\$ 100	\$ 100	\$ 100	\$ 100
TRF. TO TRANSPORTATION	\$ 475	\$ 575	\$ 575	\$ 575
TRF. TO PARKS	\$ 455	\$ 405	\$ 405	\$ 405
TRF. TO WATER / WASTEWATER	\$ 335	\$ 285	\$ 285	\$ 285
TRF. TO CAPITAL IMPROVEMENTS SALES TAX	\$ -	\$ 37,715	\$ 37,715	\$ -
TOTAL	\$ 4,940	\$ 57,723	\$ 57,723	\$ 4,980
TOTAL EXPENDITURES	\$ 14,694	\$ 68,023	\$ 65,207	\$ 54,680
REVENUES OVER (UNDER) EXPENDITURES	\$ (9,066)	\$ (26,638)	\$ (3,817)	\$ (42,054)
BEGINNING UNENCUMBERED CASH	\$ 249,234	\$ 251,694	\$ 240,169	\$ 236,352
ENDING UNENCUMBERED CASH	\$ 240,168	\$ 225,056	\$ 236,352	\$ 194,298

EQUIPMENT REPLACEMENT

FUND DESCRIPTION

THE EQUIPMENT REPLACEMENT FUND CASH FINANCES EQUIPMENT PURCHASES TO BE REPAYED BY OTHER FUNDS OVER A SPAN OF TIME. THIS ALLOWS THE CITY TO SAVE MONEY ON LEASE FEES AND INTEREST. THE FUND WAS ESTABLISHED IN FY 2013. THE FUND BALANCE ORIGINATED FROM PRE-PAID PAYMENTS IN LIEU OF TAXES (PILOT'S).

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
TRANSFERS IN	\$ 55,636	\$ 38,674	\$ 38,674	\$ 25,331
TOTAL REVENUES	<u>\$ 55,636</u>	<u>\$ 38,674</u>	<u>\$ 38,674</u>	<u>\$ 25,331</u>
EXPENDITURES				
CAPITAL OUTLAY	\$ 43,370	\$ 30,000	\$ 28,139	\$ 28,500
TOTAL EXPENDITURES	<u>\$ 43,370</u>	<u>\$ 30,000</u>	<u>\$ 28,139</u>	<u>\$ 28,500</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 12,266	\$ 8,674	\$ 10,535	\$ (3,169)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 41,795	\$ 54,476	\$ 54,061	\$ 64,596
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 54,060</u>	<u>\$ 63,150</u>	<u>\$ 64,596</u>	<u>\$ 61,427</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

AS A REVOLVING INTERNAL FUNDING MECHANISM FOR THE PURCHASE OF EQUIPMENT AND OTHER CAPITAL ITEMS, THIS FUND'S REVENUE SHOULD ALWAYS KEEP PACE WITH EXPENSES REPLENISHING FUNDS ANNUALLY OVER THE LIFE CYCLE OF THE PURCHASED ITEM.

EQUIPMENT REPLACEMENT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
TRANSFERS IN				
TRF. FROM GENERAL FUND	\$ 15,971	\$ 1,798	\$ 1,798	\$ 1,650
TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	\$ 22,295	\$ 20,582	\$ 20,582	\$ 10,012
TRF. FROM PUBLIC HEALTH	\$ -	\$ -	\$ -	\$ 5,684
TRF. FROM TRANSPORTATION	\$ 17,370	\$ 16,294	\$ 16,294	\$ 7,985
TOTAL	<u>\$ 55,636</u>	<u>\$ 38,674</u>	<u>\$ 38,674</u>	<u>\$ 25,331</u>
TOTAL REVENUES	<u>\$ 55,636</u>	<u>\$ 38,674</u>	<u>\$ 38,674</u>	<u>\$ 25,331</u>
EXPENDITURES				
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT	\$ 43,370	\$ 30,000	\$ 28,139	\$ 28,500
TOTAL EXPENDITURES	<u>\$ 43,370</u>	<u>\$ 30,000</u>	<u>\$ 28,139</u>	<u>\$ 28,500</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 12,266	\$ 8,674	\$ 10,535	\$ (3,169)
BEGINNING UNENCUMBERED CASH	<u>\$ 41,795</u>	<u>\$ 54,476</u>	<u>\$ 54,061</u>	<u>\$ 64,596</u>
ENDING UNENCUMBERED CASH	<u>\$ 54,060</u>	<u>\$ 63,150</u>	<u>\$ 64,596</u>	<u>\$ 61,427</u>

TRANSPORTATION

FUND DESCRIPTION

THE TRANSPORTATION FUND (FORMERLY THE STREET FUND) IS THE LARGEST OF THE SPECIAL REVENUE FUNDS. REVENUES FROM THIS FUND COME FROM DEDICATED PROPERTY TAXES, STATE TAXES, AND FEES DISTRIBUTED TO THE CITY FOR THE PURPOSES OF ROAD CONSTRUCTION, REPAIR, AND MAINTENANCE.

DEPARTMENT RESPONSIBILITIES

CITY PARKING LOTS	STREET
SNOW REMOVAL	STORM SEWER
STREET MAINTENANCE	TRAFFIC SIGN
STREET OVERLAY CONTRACT	

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES	\$ 160,833	\$ 162,225	\$ 163,025	\$ 167,240
OTHER TAXES	\$ 338,186	\$ 347,000	\$ 336,000	\$ 347,000
SALES TAXES	\$ 336,197	\$ 340,000	\$ 335,000	\$ 338,900
OTHER REVENUES	\$ 149,368	\$ 159,441	\$ 252,457	\$ 158,581
MISCELLANEOUS REVENUES	\$ 8,114	\$ -	\$ 412	\$ -
TRANSFERS IN	\$ 444,475	\$ 500,575	\$ 500,575	\$ 325,575
TOTAL REVENUES	\$ 1,437,174	\$ 1,509,241	\$ 1,587,469	\$ 1,337,296
EXPENDITURES				
PERSONNEL SERVICES	\$ 323,703	\$ 394,100	\$ 358,900	\$ 365,150
OPERATING EXPENSES	\$ 300,101	\$ 365,092	\$ 338,320	\$ 345,130
CAPITAL OUTLAY	\$ 201,947	\$ 568,250	\$ 568,143	\$ 541,800
TRANSFERS OUT	\$ 118,310	\$ 656,012	\$ 656,012	\$ 98,214
TOTAL EXPENDITURES	\$ 944,062	\$ 1,983,454	\$ 1,921,375	\$ 1,350,294
REVENUES OVER (UNDER) EXPENDITURES	\$ 493,112	\$ (474,213)	\$ (333,906)	\$ (12,998)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 215,717	\$ 652,076	\$ 708,830	\$ 374,924
ENDING UNENCUMBERED CASH BALANCE	\$ 708,830	\$ 177,863	\$ 374,924	\$ 361,926

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

REVENUES IN THE TRANSPORTATION FUND CONTINUE TO BE FAVORABLE WITH SLIGHT INCREASES IN TAX SOURCES, INCLUDING PROPERTY TAXES, GAS AND FUEL TAX ALLOCATIONS, AND MOTOR VEHICLE SALES TAX ALLOCATIONS.

TRANSPORTATION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAX				
CURRENT TAXES	\$ 152,099	\$ 154,500	\$ 154,500	\$ 159,340
DELINQUENT TAXES	\$ 8,734	\$ 7,725	\$ 8,525	\$ 7,900
TOTAL	\$ 160,833	\$ 162,225	\$ 163,025	\$ 167,240
OTHER TAXES				
TAXES - STATE MOTOR VEHICLE	\$ 87,059	\$ 78,000	\$ 72,000	\$ 78,000
TAXES - STATE GASOLINE	\$ 240,736	\$ 259,000	\$ 254,000	\$ 259,000
CIGARETTE TAXES	\$ 10,391	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL	\$ 338,186	\$ 347,000	\$ 336,000	\$ 347,000
SALES TAXES				
TAXES - 1/2 TRANSPORTATION SALES TAX	\$ 336,197	\$ 340,000	\$ 335,000	\$ 338,900
TOTAL	\$ 336,197	\$ 340,000	\$ 335,000	\$ 338,900
OTHER REVENUE				
CASS COUNTY TRANSPORTATION GRANT	\$ 91,640	\$ 92,000	\$ 190,808	\$ 95,581
CASS COUNTY ROAD & BRIDGE SHARE	\$ 53,371	\$ 54,000	\$ 57,213	\$ 57,000
MISCELLANEOUS GRANTS & DONATIONS	\$ 4,357	\$ 13,441	\$ 4,436	\$ 6,000
TOTAL	\$ 149,368	\$ 159,441	\$ 252,457	\$ 158,581
MISCELLANEOUS				
MISCELLANEOUS REVENUE	\$ 8,114	\$ -	\$ 412	\$ -
TOTAL	\$ 8,114	\$ -	\$ 412	\$ -
TRANSFERS IN				
TRF. FROM GENERAL FUND	\$ 300,000	\$ 300,000	\$ 300,000	\$ 250,000
TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRF. FROM EXCISE TAX	\$ 44,000	\$ 100,000	\$ 100,000	\$ -
TRF. FROM PARK / STORMWATER SALES TAX	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
TRF. FROM RISK MANAGEMENT	\$ 475	\$ 575	\$ 575	\$ 575
TOTAL	\$ 444,475	\$ 500,575	\$ 500,575	\$ 325,575
TOTAL REVENUES	\$ 1,437,174	\$ 1,509,241	\$ 1,587,469	\$ 1,337,296

TRANSPORTATION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
EXPENDITURES				
PERSONNEL SERVICES				
SALARIES	\$ 224,292	\$ 270,500	\$ 260,000	\$ 247,250
FICA	\$ 16,158	\$ 21,000	\$ 18,900	\$ 18,900
INSURANCE BENEFITS	\$ 37,095	\$ 51,600	\$ 35,000	\$ 50,000
LAGERS	\$ 46,159	\$ 51,000	\$ 45,000	\$ 49,000
TOTAL	\$ 323,703	\$ 394,100	\$ 358,900	\$ 365,150
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 1,528	\$ 2,250	\$ 2,250	\$ 2,250
OFFICE SUPPLIES	\$ 332	\$ 1,000	\$ 750	\$ 1,000
TELEPHONE	\$ 9,442	\$ 10,830	\$ 8,500	\$ 9,500
BUILDING MAINTENANCE, UTILITIES & TRASH	\$ 4,269	\$ 5,000	\$ 6,000	\$ 3,950
INSURANCE	\$ 32,124	\$ 36,200	\$ 31,269	\$ 34,000
PROFESSIONAL FEES	\$ 6,468	\$ 4,332	\$ 4,333	\$ -
OFFICE EQUIPMENT & FURNITURE	\$ 1,646	\$ 1,600	\$ 1,600	\$ 2,000
VEHICLE EXPENSE - GAS & OIL	\$ 15,114	\$ 16,430	\$ 16,430	\$ 16,430
VEHICLE MAINTENANCE & REPAIRS	\$ 5,913	\$ 22,750	\$ 22,750	\$ 15,000
EQUIPMENT MAINTENANCE & REPAIRS	\$ 8,607	\$ 8,000	\$ 8,000	\$ 8,000
EQUIPMENT RENTAL	\$ 2,142	\$ 500	\$ 500	\$ 500
ROCK, ASPHALT & ROAD MATERIALS	\$ 25,171	\$ 40,000	\$ 40,000	\$ 40,000
SALT & SAND / SNOW REMOVAL	\$ 21,883	\$ 17,000	\$ 17,500	\$ 30,000
CULVERTS	\$ 2,816	\$ 2,000	\$ 2,438	\$ 2,500
STREET SIGNS	\$ 4,173	\$ 4,300	\$ 2,500	\$ 2,500
STREET LIGHTING	\$ 142,880	\$ 158,600	\$ 150,000	\$ 155,000
TOOLS & SUPPLIES	\$ 1,371	\$ 6,500	\$ 5,000	\$ 5,000
MISCELLANEOUS EXPENSE	\$ 26	\$ 5,200	\$ 4,500	\$ 4,500
CONTRACT TREE REMOVAL	\$ 650	\$ 1,000	\$ 1,000	\$ -
OATS BUS	\$ 13,544	\$ 21,600	\$ 13,000	\$ 13,000
TOTAL	\$ 300,101	\$ 365,092	\$ 338,320	\$ 345,130
CAPITAL OUTLAY				
MAJOR IMPROVEMENT PROJECTS	\$ 189,672	\$ 543,500	\$ 543,500	\$ 541,800
MACHINERY & EQUIPMENT	\$ 12,274	\$ 24,750	\$ 24,643	\$ -
TOTAL	\$ 201,947	\$ 568,250	\$ 568,143	\$ 541,800
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 100,940	\$ 38,650	\$ 38,650	\$ 40,229
TRF. TO CAPITAL PROJECTS	\$ -	\$ 601,068	\$ 601,068	\$ 50,000
TRF. TO EQUIPMENT REPLACEMENT	\$ 17,370	\$ 16,294	\$ 16,294	\$ 7,985
TOTAL	\$ 118,310	\$ 656,012	\$ 656,012	\$ 98,214
TOTAL EXPENDITURES	\$ 944,062	\$ 1,983,454	\$ 1,921,375	\$ 1,350,294
REVENUES OVER (UNDER) EXPENDITURES	\$ 493,112	\$ (474,213)	\$ (333,906)	\$ (12,998)
BEGINNING UNENCUMBERED CASH	\$ 215,717	\$ 652,076	\$ 708,830	\$ 374,924
ENDING UNENCUMBERED CASH	<u>\$ 708,830</u>	<u>\$ 177,863</u>	<u>\$ 374,924</u>	<u>\$ 361,926</u>

PARKS

FUND DESCRIPTION

THE PARKS FUND PROVIDES FOR MAINTENANCE OF THE 300+ ACRE CITY PARK SYSTEM AND RECREATION PROGRAMMING. REVENUES FOR THIS FUND ARE DERIVED FROM DEDICATED PROPERTY TAXES, USER FEES, DONATIONS, AND TRANSFERS FROM THE PARK / STORMWATER SALES TAX FUND.

DEPARTMENT RESPONSIBILITIES

PARK ADMINISTRATION
 PARK MAINTENANCE
 PLAYGROUNDS
 ATHLETIC FACILITY MAINTENANCE

RECREATION PROGRAMMING
 TURF MAINTENANCE
 SWIMMING
 CITY LAKE

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES	\$ 85,805	\$ 86,715	\$ 86,715	\$ 89,251
FEES & PERMITS	\$ 9,256	\$ 4,200	\$ 500	\$ 1,000
OTHER REVENUES	\$ 13,150	\$ -	\$ -	\$ -
CHARGES FOR SERVICES	\$ 198,204	\$ 198,350	\$ 199,625	\$ 218,650
SALE OF SURPLUS	\$ 9,100	\$ -	\$ 290	\$ -
MISCELLANEOUS REVENUES	\$ 4,529	\$ 1,450	\$ 4,400	\$ 1,450
TRANSFERS IN	\$ 290,555	\$ 270,405	\$ 270,405	\$ 299,405
TOTAL REVENUES	\$ 610,599	\$ 561,120	\$ 561,935	\$ 609,756
EXPENDITURES				
PERSONNEL EXPENSES	\$ 358,210	\$ 377,183	\$ 372,378	\$ 368,400
OPERATING EXPENSES	\$ 211,534	\$ 215,589	\$ 215,857	\$ 228,955
CAPITAL OUTLAY	\$ 88,471	\$ 10,261	\$ 10,261	\$ -
TRANSFERS OUT	\$ 29,685	\$ 31,463	\$ 31,463	\$ 29,549
TOTAL EXPENDITURES	\$ 687,899	\$ 634,496	\$ 629,959	\$ 626,904
REVENUES OVER (UNDER) EXPENDITURES	\$ (77,301)	\$ (73,376)	\$ (68,024)	\$ (17,148)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 185,119	\$ 80,023	\$ 107,819	\$ 39,795
ENDING UNENCUMBERED CASH BALANCE	\$ 107,819	\$ 6,647	\$ 39,795	\$ 22,647

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE PARK FUND WILL FOCUS ON MAINTENANCE THIS YEAR WITH NO MAJOR IMPROVEMENTS BUDGETED.

THE POOL CAPITAL IMPROVEMENTS SALES TAX FUND CONTINUES TO BRING IN LESS REVENUE THAN NECESSARY TO MAKE CURRENT DEBT OBLIGATIONS RESULTING IN THE CONTINUED NEED TO ALLOCATE FUNDING FROM THE PARK FUND TO ASSIST WITH REPAYMENT ON THE 2013 COP ISSUE.

PARKS

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PARKS REVENUES				
PROPERTY TAXES				
CURRENT TAXES	\$ 81,142	\$ 82,215	\$ 82,215	\$ 85,051
DELINQUENT TAXES	\$ 4,662	\$ 4,500	\$ 4,500	\$ 4,200
TOTAL	\$ 85,805	\$ 86,715	\$ 86,715	\$ 89,251
FEES & PERMITS				
DEVELOPMENT FEES	\$ 9,256	\$ 4,200	\$ 500	\$ 1,000
OTHER REVENUES				
MISCELLANEOUS INCOME	\$ 13,150	\$ -	\$ -	\$ -
CHARGES FOR SERVICES - PARKS				
FIELD & LIGHT FEES	\$ 3,190	\$ 3,000	\$ 3,770	\$ 3,000
PROGRAM FEES	\$ 13,831	\$ 7,000	\$ 7,500	\$ 2,050
FATHER DAUGHTER DANCE	\$ -	\$ -	\$ -	\$ 8,750
SHELTER RESERVATIONS	\$ 2,263	\$ 2,100	\$ 2,100	\$ 2,500
LL BASEBALL / SOFTBALL	\$ 48,015	\$ 50,500	\$ 50,500	\$ 53,100
BOYS / GIRLS BASKETBALL	\$ 20,742	\$ 22,400	\$ 19,884	\$ 22,000
LL GIRLS VOLLEYBAL	\$ 9,184	\$ 9,650	\$ 9,138	\$ 9,750
ADULT PROGRAMS	\$ 8,570	\$ 10,200	\$ 8,065	\$ 10,900
TINY TOT PROGRAMS	\$ 5,026	\$ 4,500	\$ 4,874	\$ 4,750
FITNESS	\$ -	\$ 1,000	\$ 100	\$ 750
CONCESSIONS	\$ 23,913	\$ 24,000	\$ 25,627	\$ 27,600
TOTAL	\$ 134,733	\$ 134,350	\$ 131,558	\$ 145,150
SALE OF SURPLUS				
SALE OF SURPLUS	\$ 9,100	\$ -	\$ 290	\$ -
MISCELLANEOUS INCOME				
MISCELLANEOUS INCOME	\$ 4,529	\$ 1,450	\$ 4,400	\$ 1,450
TOTAL	\$ 256,572	\$ 226,715	\$ 223,463	\$ 236,851

PARKS

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
CHARGES FOR SERVICES - POOL				
ADMISSIONS	\$ 21,401	\$ 21,000	\$ 18,742	\$ 21,500
PASSES	\$ 19,568	\$ 24,000	\$ 25,825	\$ 28,000
LESSONS	\$ 10,395	\$ 10,000	\$ 9,445	\$ 9,000
POOL RENTAL	\$ 8,630	\$ 6,500	\$ 10,610	\$ 10,500
TOTAL	\$ 59,994	\$ 61,500	\$ 64,622	\$ 69,000
CHARGES FOR SERVICES - LAKE				
LAKE PERMITS	\$ 3,478	\$ 2,500	\$ 3,445	\$ 4,500
TRANSFERS IN				
TRF. FROM PARK / STORMWATER SALES TAX	\$ 282,600	\$ 270,000	\$ 270,000	\$ 290,000
TRF. FROM PUBLIC HEALTH	\$ 7,500	\$ -	\$ -	\$ 9,000
TRF. FROM RISK MANAGEMENT	\$ 455	\$ 405	\$ 405	\$ 405
TOTAL	\$ 290,555	\$ 270,405	\$ 270,405	\$ 299,405
TOTAL REVENUES	\$ 610,599	\$ 561,120	\$ 561,935	\$ 609,756
EXPENDITURE SUMMARY				
PARKS ADMINISTRATION	\$ 220,716	\$ 231,164	\$ 232,180	\$ 223,485
PARKS MAINTENANCE	\$ 334,290	\$ 267,169	\$ 261,165	\$ 264,450
SWIMMING POOL	\$ 89,870	\$ 85,800	\$ 86,349	\$ 92,660
LAKE	\$ 13,339	\$ 18,900	\$ 18,802	\$ 16,760
TRANSFERS OUT	\$ 29,685	\$ 31,463	\$ 31,463	\$ 29,549
TOTAL EXPENDITURES	\$ 687,899	\$ 634,496	\$ 629,959	\$ 626,904
REVENUES OVER (UNDER) EXPENDITURES	\$ (77,301)	\$ (73,376)	\$ (68,024)	\$ (17,148)
BEGINNING UNENCUMBERED CASH	\$ 185,119	\$ 80,023	\$ 107,819	\$ 39,795
ENDING UNENCUMBERED CASH	\$ 107,819	\$ 6,647	\$ 39,795	\$ 22,647

PARKS ADMINISTRATION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 111,597	\$ 117,500	\$ 115,600	\$ 102,900
FICA	\$ 8,133	\$ 8,500	\$ 8,050	\$ 8,000
INSURANCE BENEFITS	\$ 18,334	\$ 18,200	\$ 18,000	\$ 19,400
LAGERS	\$ 18,595	\$ 20,500	\$ 20,500	\$ 20,400
TOTAL	\$ 156,660	\$ 164,700	\$ 162,150	\$ 150,700
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 188	\$ 500	\$ 500	\$ 500
OFFICE SUPPLIES	\$ 657	\$ 1,500	\$ 1,000	\$ 1,500
PRINTING	\$ 74	\$ 400	\$ 250	\$ 500
POSTAGE	\$ 45	\$ 154	\$ 100	\$ 100
PUBLICATIONS & DUES	\$ 1,225	\$ 1,700	\$ 1,300	\$ 2,000
MEETINGS & CONVENTIONS	\$ 4,956	\$ 2,500	\$ 2,500	\$ 3,000
TELEPHONE	\$ 3,670	\$ 3,600	\$ 3,000	\$ 2,520
BUILDING MAINTENANCE, UTILITIES, TRASH	\$ 29,741	\$ 32,480	\$ 37,500	\$ 37,165
INSURANCE	\$ 18,326	\$ 18,330	\$ 18,330	\$ 20,000
ETS COLLECTION FEES	\$ 2,714	\$ 2,600	\$ 3,050	\$ 3,100
SERVICE OFFICE EQUIPMENT	\$ 2,461	\$ 2,700	\$ 2,500	\$ 2,400
TOTAL	\$ 64,056	\$ 66,464	\$ 70,030	\$ 72,785
TOTAL	\$ 220,716	\$ 231,164	\$ 232,180	\$ 223,485

PARKS MAINTENANCE

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 99,681	\$ 104,400	\$ 102,500	\$ 101,000
FICA	\$ 7,103	\$ 8,383	\$ 7,000	\$ 7,800
INSURANCE BENEFITS	\$ 19,893	\$ 22,700	\$ 21,000	\$ 23,900
LAGERS	\$ 7,756	\$ 15,000	\$ 15,000	\$ 16,000
TOTAL	\$ 134,434	\$ 150,483	\$ 145,500	\$ 148,700
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 400	\$ 1,050	\$ 1,050	\$ 800
VEHICLE EXPENSE - GAS & OIL	\$ 8,047	\$ 9,000	\$ 9,100	\$ 9,000
VEHICLE MAINTENANCE & REPAIRS	\$ 3,074	\$ 2,200	\$ 2,000	\$ 2,000
EQUIPMENT MAINTENANCE & REPAIRS	\$ 1,316	\$ 1,920	\$ 1,920	\$ 2,000
MAINTENANCE & REPAIRS	\$ 22,884	\$ 22,500	\$ 20,000	\$ 20,000
FIELD SIGN INSTALL / MAINTENANCE	\$ 808	\$ 500	\$ 500	\$ 500
PROGRAM SUPPLIES & EXPENSE	\$ 11,853	\$ 5,000	\$ 5,200	\$ 4,400
FATHER DAUGHTER DANCE	\$ -	\$ -	\$ -	\$ 5,750
LL BASEBALL / SOFTBALL	\$ 25,443	\$ 27,655	\$ 27,712	\$ 29,500
LL BOYS / GIRLS BASKETBALL	\$ 12,228	\$ 11,000	\$ 11,300	\$ 14,150
LL GIRLS VOLLEYBALL	\$ 105	\$ 5,000	\$ 4,900	\$ 4,900
ADULT PROGRAMS	\$ 4,595	\$ 7,900	\$ 7,227	\$ 7,900
TINY TOT LEAGUES	\$ 8,999	\$ 2,100	\$ 2,500	\$ 2,100
FITNESS	\$ 1,434	\$ 750	\$ 365	\$ 750
CONCESSIONS	\$ 9,381	\$ 9,000	\$ 10,780	\$ 12,000
MISCELLENEOUS EXPENSE	\$ 818	\$ 850	\$ 850	\$ -
TOTAL	\$ 111,385	\$ 106,425	\$ 105,404	\$ 115,750
CAPITAL OUTLAY				
IMPROVEMENTS	\$ 79,927	\$ 3,000	\$ 3,000	\$ -
MACHINERY & EQUIPMENT	\$ 8,544	\$ 7,261	\$ 7,261	\$ -
TOTAL	\$ 88,471	\$ 10,261	\$ 10,261	\$ -
TOTAL	\$ 334,290	\$ 267,169	\$ 261,165	\$ 264,450

SWIMMING POOL

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 62,346	\$ 58,000	\$ 60,128	\$ 64,000
FICA	\$ 4,770	\$ 4,000	\$ 4,600	\$ 5,000
TOTAL	\$ 67,116	\$ 62,000	\$ 64,728	\$ 69,000
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 636	\$ 600	\$ 696	\$ 700
TELEPHONE	\$ 1,470	\$ 1,500	\$ 1,500	\$ 1,500
UTILITIES & TRASH	\$ 8,372	\$ 9,000	\$ 9,000	\$ 9,760
MAINTENANCE & REPAIRS	\$ 1,081	\$ 1,000	\$ 842	\$ 1,000
CHEMICALS & SUPPLIES	\$ 7,983	\$ 8,500	\$ 6,405	\$ 9,000
CONTRACT INSTRUCTIONS	\$ 645	\$ 700	\$ 412	\$ 700
MISCELLENEOUS EXPENSE	\$ 2,566	\$ 2,500	\$ 2,766	\$ 1,000
TOTAL	\$ 22,754	\$ 23,800	\$ 21,621	\$ 23,660
TOTAL	\$ 89,870	\$ 85,800	\$ 86,349	\$ 92,660

CITY LAKE

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
OPERATING EXPENSES				
UTILITIES & TRASH	\$ 7,168	\$ 7,650	\$ 7,650	\$ 7,760
CONTRACT LABOR	\$ 5,400	\$ 6,500	\$ 6,500	\$ 7,000
MAINTENANCE & REPAIRS	\$ 212	\$ 4,000	\$ 4,152	\$ 1,500
EQUIPMENT & IMPROVEMENTS	\$ 559	\$ 750	\$ 500	\$ 500
TOTAL	<u>\$ 13,339</u>	<u>\$ 18,900</u>	<u>\$ 18,802</u>	<u>\$ 16,760</u>

TRANSFERS OUT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 10,920	\$ 11,328	\$ 11,328	\$ 12,414
TRF. TO DEBT SERVICE	\$ 18,765	\$ 20,135	\$ 20,135	\$ 17,135
TOTAL	<u>\$ 29,685</u>	<u>\$ 31,463</u>	<u>\$ 31,463</u>	<u>\$ 29,549</u>

DEBT SERVICE

FUND DESCRIPTION

THE DEBT SERVICE FUND IS USED TO RECORD EXPENDITURES FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON GENERAL OBLIGATION (G.O.) BONDS AND CERTIFICATES OF PARTICIPATION. REVENUES FOR THESE PAYMENTS ARE DERIVED FROM THE DEBT SERVICE LEVY COLLECTIONS AND TRANSFERS IN FROM OTHER FUNDS.

TRANSFERS ARE RECEIVED FROM THE GENERAL FUND, CAPITAL IMPROVEMENT SALES TAX FUND, WATER / SEWER FUND, PARK / STORMWATER SALES TAX FUND, AND POOL CAPITAL IMPROVEMENT SALES TAX FUND. A PORTION OF THE PILOT RECEIVED IN THE GENERAL FUND IS TRANSFERRED TO ASSIST WITH THE DEBT SERVICE ON THE G.O. BONDS.

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES	\$ 410,283	\$ 413,825	\$ 417,125	\$ 427,202
TRANSFERS IN	\$ 486,856	\$ 486,818	\$ 486,818	\$ 433,723
TOTAL REVENUES	<u>\$ 897,139</u>	<u>\$ 900,643</u>	<u>\$ 903,943</u>	<u>\$ 860,925</u>
EXPENDITURES				
DEBT SERVICE	\$ 879,077	\$ 889,333	\$ 887,381	\$ 899,340
TRANSFERS TO	\$ 15,016	\$ 16,553	\$ 16,553	\$ 17,088
TOTAL EXPENDITURES	<u>\$ 894,093</u>	<u>\$ 905,886</u>	<u>\$ 903,934</u>	<u>\$ 916,428</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,046	\$ (5,243)	\$ 9	\$ (55,503)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 64,771	\$ 66,855	\$ 67,818	\$ 67,827
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 67,818</u>	<u>\$ 61,612</u>	<u>\$ 67,827</u>	<u>\$ 12,324</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

DEBT PAYMENTS ARE MADE THROUGH A COMBINATION OF TRANSFERS FROM OTHER FUNDS WHICH HAVE BENEFITED FROM PRIOR IMPROVEMENTS, A KNOWN DRAW DOWN OF FUND BALANCE FROM A PILOT PRE-PAYMENT WHICH WAS PREVIOUSLY ASSISTING THE DEBT PAYMENTS, AND THE DEBT SERVICE PROPERTY TAX LEVY.

PROPERTY TAX LEVIES CONTINUE TO GROW, LESSENING THE KNOWN DRAW DOWNS NEEDED FROM THE FUND BALANCE.

EARLY PILOT PRE-PAYMENTS IN FY 2019 HELPED THE DEBT REPAYMENT OUTLOOK. IF THE COUNCIL CONTINUES TO ALLOCATE THE PILOT MONEY TO THE 2015B GO BOND PAYMENTS, THERE SHOULD BE SUFFICIENT MONEY TO COVER THE BOND PAYMENTS UNTIL THE FINAL PAYMENT IN FY 2025. THIS IS A SIGNIFICANTLY IMPROVED OUTLOOK FROM PRIOR YEARS.

DEBT SERVICE

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES				
CURRENT TAXES	\$ 388,623	\$ 394,125	\$ 394,125	\$ 407,102
DELINQUENT TAXES	\$ 21,660	\$ 19,700	\$ 23,000	\$ 20,100
TOTAL	\$ 410,283	\$ 413,825	\$ 417,125	\$ 427,202
TRANSFERS IN				
TRF. FROM GENERAL FUND (PILOT)	\$ 160,068	\$ 160,068	\$ 160,068	\$ 106,366
TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	\$ 141,775	\$ 139,673	\$ 139,673	\$ 143,139
TRF. FROM PARK / STORMWATER SALES TAX	\$ 5,748	\$ 5,662	\$ 5,662	\$ 5,803
TRF. FROM PARKS	\$ 18,765	\$ 20,135	\$ 20,135	\$ 17,135
TRF. FROM POOL / CISTX	\$ 160,500	\$ 161,280	\$ 161,280	\$ 161,280
TOTAL	\$ 486,856	\$ 486,818	\$ 486,818	\$ 433,723
TOTAL REVENUES	\$ 897,139	\$ 900,643	\$ 903,943	\$ 860,925
EXPENDITURES				
DEBT SERVICE				
GENERAL OBLIGATION BONDS				
PRINCIPAL	\$ 595,000	\$ 615,000	\$ 615,000	\$ 640,000
INTEREST	\$ 104,820	\$ 92,918	\$ 93,218	\$ 80,925
TOTAL	\$ 699,820	\$ 707,918	\$ 708,218	\$ 720,925
CERTIFICATES OF PARTICIPATION				
PRINCIPAL	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000
INTEREST	\$ 84,257	\$ 81,415	\$ 79,163	\$ 78,415
TOTAL	\$ 179,257	\$ 181,415	\$ 179,163	\$ 178,415
TRANSFERS TO				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 15,016	\$ 16,553	\$ 16,553	\$ 17,088
TOTAL EXPENDITURES	\$ 894,093	\$ 905,886	\$ 903,934	\$ 916,428
REVENUES OVER (UNDER) EXPENDITURES	\$ 3,046	\$ (5,243)	\$ 9	\$ (55,503)
BEGINNING UNENCUMBERED CASH	\$ 64,771	\$ 66,855	\$ 67,818	\$ 67,827
ENDING UNENCUMBERED CASH	\$ 67,818	\$ 61,612	\$ 67,827	\$ 12,324

GENERAL OBLIGATION BONDS

GENERAL OBLIGATION BONDS, COMMONLY CALLED "G.O. BONDS", ARE BONDS SECURED BY THE PLEDGE OF THE CITY'S FULL FAITH, CREDIT, AND TAXING POWER. THE TAXING POWER IS AN UNLIMITED AD VALOREM TAX BASED ON THE ASSESSED VALUE OF PROPERTY LOCATED WITHIN THE CITY. THE CITY IS LEGALLY ALLOWED TO RAISE TAXES IN ORDER TO ENSURE THE DEBT SERVICE ON THE BONDS ARE PAID IN EACH FISCAL YEAR.

G.O. BONDS CARRY THE LOWEST INTEREST RATES AMONG THE VARIOUS FINANCING OPTIONS. THE VOTERS MUST APPROVE G.O. BONDS WITH EITHER A FOUR-SEVENTHS (4/7 THS) OR TWO-THIRDS (2/3 RDS) MAJORITY, DEPENDING ON WHEN THE ELECTION IS HELD.

BOND ISSUES ACCOUNTED FOR IN THIS SECTION INCLUDE:

SERIES 2015B (REFUNDING OF 2005 G.O. BOND)

CERTIFICATES OF PARTICIPATION (COP'S)

CERTIFICATES OF PARTICIPATION OR LEASE PARTICIPATION CERTIFICATES, ALSO KNOWN AS "COP'S", ARE CERTIFICATES THAT REPRESENT A PROPORTIONATE INTEREST OF THE OWNER OF EACH CERTIFICATES IN THE RIGHT OF THE LENDER TO RECEIVE RENTAL PAYMENTS MADE BY THE CITY UNDER THE LEASE-PURCHASE AGREEMENT.

COP'S CAN BE ISSUED BY THE CITY WITHOUT VOTER APPROVAL BUT DO GENERALLY CARRY A HIGHER INTEREST RATE THAN G.O. BONDS OR REVENUE BONDS. THE CITY MUST ALSO COMPLY WITH CERTIFICATE OF PARTICIPATION COVENANTS.

CERTIFICATES OF PARTICIPATION ACCOUNTED FOR IN THIS BUDGET INCLUDE:

SERIES 2013 (SWIMMING POOL)

TOTAL DEBT SERVICE BY YEAR

	PRINCIPAL	INTEREST	TOTAL
YEAR			
2018 / 2019	\$ 715,000	\$ 174,333	\$ 889,333
2019 / 2020	\$ 740,000	\$ 159,340	\$ 899,340
2020 / 2021	\$ 755,000	\$ 143,860	\$ 898,860
2021 / 2022	\$ 780,000	\$ 128,388	\$ 908,388
2022 / 2023	\$ 820,000	\$ 112,075	\$ 932,075
2023 / 2024	\$ 840,000	\$ 94,710	\$ 934,710
2024 / 2025	\$ 855,000	\$ 76,735	\$ 931,735
2025 / 2026	\$ 115,000	\$ 58,223	\$ 173,223
2026 / 2027	\$ 120,000	\$ 53,968	\$ 173,968
2027 / 2028	\$ 125,000	\$ 49,288	\$ 174,288
2028 / 2029	\$ 130,000	\$ 44,163	\$ 174,163
2029 / 2030	\$ 135,000	\$ 38,703	\$ 173,703
2030 / 2031	\$ 140,000	\$ 32,898	\$ 172,898
2031 / 2032	\$ 145,000	\$ 26,738	\$ 171,738
2032 / 2033	\$ 150,000	\$ 19,995	\$ 169,995
2033 / 2034	\$ 280,000	\$ 13,020	\$ 293,020
TOTAL	<u>\$ 6,845,000</u>	<u>\$ 1,226,437</u>	<u>\$ 8,071,437</u>

GENERAL OBLIGATION BONDS

	PRINCIPAL	INTEREST	TOTAL
YEAR			
2018 / 2019	\$ 615,000	\$ 92,918	\$ 707,918
2019 / 2020	\$ 640,000	\$ 80,925	\$ 720,925
2020 / 2021	\$ 655,000	\$ 68,445	\$ 723,445
2021 / 2022	\$ 675,000	\$ 55,673	\$ 730,673
2022 / 2023	\$ 710,000	\$ 42,510	\$ 752,510
2023 / 2024	\$ 730,000	\$ 28,665	\$ 758,665
2024 / 2025	\$ 740,000	\$ 14,430	\$ 754,430
TOTAL	<u>\$ 4,765,000</u>	<u>\$ 383,566</u>	<u>\$ 5,148,566</u>

CERTIFICATES OF PARTICIPATION (COP'S)

	PRINCIPAL		INTEREST		TOTAL
YEAR					
2018 / 2019	\$ 100,000	\$	81,415	\$	181,415
2019 / 2020	\$ 100,000	\$	78,415	\$	178,415
2020 / 2021	\$ 100,000	\$	75,415	\$	175,415
2021 / 2022	\$ 105,000	\$	72,715	\$	177,715
2022 / 2023	\$ 110,000	\$	69,565	\$	179,565
2023 / 2024	\$ 110,000	\$	66,045	\$	176,045
2024 / 2025	\$ 115,000	\$	62,305	\$	177,305
2025 / 2026	\$ 115,000	\$	58,223	\$	173,223
2026 / 2027	\$ 120,000	\$	53,968	\$	173,968
2027 / 2028	\$ 125,000	\$	49,288	\$	174,288
2028 / 2029	\$ 130,000	\$	44,163	\$	174,163
2029 / 2030	\$ 135,000	\$	38,703	\$	173,703
2030 / 2031	\$ 140,000	\$	32,898	\$	172,898
2031 / 2032	\$ 145,000	\$	26,738	\$	171,738
2032 / 2033	\$ 150,000	\$	19,995	\$	169,995
2033 / 2034	\$ 280,000	\$	13,020	\$	293,020
TOTAL	<u>\$ 2,080,000</u>	<u>\$</u>	<u>842,871</u>	<u>\$</u>	<u>2,922,871</u>

CAPITAL PROJECTS

FUND DESCRIPTION

THE CAPITAL PROJECTS FUND WAS CREATED TO RECORD EXPENDITURES ON MAJOR CAPITAL PROJECTS FUNDED THROUGH VARIOUS SOURCES INCLUDING CERTIFICATES OF PARTICIPATION (COP'S) AND TRANSFERS IN FROM OTHER FUNDS.

BUDGET SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
INTERGOVERNMENTAL	\$ 9,974	\$ 1,850,623	\$ 132,455	\$ 1,718,168
TRANSFERS IN	\$ 103,994	\$ 601,068	\$ 601,068	\$ 50,000
TOTAL REVENUES	<u>\$ 113,968</u>	<u>\$ 2,451,691</u>	<u>\$ 733,523</u>	<u>\$ 1,768,168</u>
EXPENDITURES				
CAPITAL OUTLAY	\$ 18,336	\$ 2,554,247	\$ 186,809	\$ 2,420,120
TOTAL EXPENDITURES	<u>\$ 18,336</u>	<u>\$ 2,554,247</u>	<u>\$ 186,809</u>	<u>\$ 2,420,120</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 95,633	\$ (102,556)	\$ 546,714	\$ (651,952)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 189,829	\$ 286,824	\$ 285,462	\$ 832,176
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 285,461</u>	<u>\$ 184,268</u>	<u>\$ 832,176</u>	<u>\$ 180,224</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE MOPAC PHASE 3 PROJECT AND COUNTRY CLUB DRIVE PROJECTS ARE ANTICIPATED TO BE COMPLETED IN FY 2020. BOTH PROJECTS ARE FUNDED THROUGH 80%/20% GRANTS. DESIGN WORK IS ANTICIPATED TO BEGIN FOR THE 163RD STREET & 7 HIGHWAY IMPROVEMENTS AND SIGNALIZATION PROJECT IN FY 2020. CONSTRUCTION IS CURRENTLY ANTICIPATED FOR FY 2021.

CAPITAL PROJECTS

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
INTERGOVERNMENTAL - MOPAC PHASE 3				
GOVERNMENT GRANTS - MOPAC PHASE 3	\$ -	\$ 360,000	\$ -	\$ 360,000
STATE SMALL URBAN - MOPAC PHASE 3	\$ 9,974	\$ 46,023	\$ 14,470	\$ 31,553
TOTAL	\$ 9,974	\$ 406,023	\$ 14,470	\$ 391,553
INTERGOVERNMENTAL - COUNTY CLUB DRIVE				
STP - COUNTRY CLUB DRIVE	\$ -	\$ 1,400,000	\$ 117,985	\$ 1,282,015
STATE SMALL URBAN - COUNTRY CLUB DRIVE	\$ -	\$ 29,600	\$ -	\$ 29,600
CASS COUNTY - COUNTRY CLUB DRIVE	\$ -	\$ 15,000	\$ -	\$ 15,000
TOTAL	\$ -	\$ 1,444,600	\$ 117,985	\$ 1,326,615
TRANSFERS IN				
TRF. FROM GENERAL FUND	\$ 103,994	\$ -	\$ -	\$ -
TRF. FROM TRANSPORTATION - 163RD STREET	\$ -	\$ -	\$ -	\$ 50,000
TRF. FROM TRANSPORTATION - COUNTY CLUB ROAD	\$ -	\$ 601,068	\$ 601,068	\$ -
TOTAL	\$ 103,994	\$ 601,068	\$ 601,068	\$ 50,000
TOTAL REVENUES	\$ 113,968	\$ 2,451,691	\$ 733,523	\$ 1,768,168
EXPENDITURES				
CAPITAL OUTLAY				
SWIMMING POOL	\$ 2,538	\$ -	\$ -	\$ -
CAPITAL OUTLAY - MOPAC PHASE 3				
MOPAC - CONSTRUCTION - FEDERAL	\$ -	\$ 360,000	\$ -	\$ 360,000
MOPAC - CONSTRUCTION - CITY	\$ -	\$ -	\$ -	\$ 90,000
MOPAC - ENGINEERING - CITY	\$ 5,824	\$ 102,866	\$ 3,618	\$ 11,640
MOPAC - ENGINEERING - SMALL URBAN	\$ 9,974	\$ 45,713	\$ 14,470	\$ 31,533
TOTAL	\$ 15,798	\$ 508,579	\$ 18,088	\$ 493,173
CAPITAL OUTLAY - COUNTRY CLUB DRIVE				
CONSTRUCTION INSPECTION - CITY	\$ -	\$ 80,668	\$ 17,524	\$ 63,144
CONSTRUCTION - FEDERAL	\$ -	\$ 1,400,000	\$ 117,985	\$ 1,282,015
CONSTRUCTION - CITY	\$ -	\$ 535,400	\$ 33,212	\$ 502,188
CONSTRUCTION - SMALL URBAN	\$ -	\$ 29,600	\$ -	\$ 29,600
TOTAL	\$ -	\$ 2,045,668	\$ 168,721	\$ 1,876,947
CAPITAL OUTLAY - 163RD STREET IMPROVEMENT				
ENGINEERING - CITY	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ -	\$ -	\$ -	\$ 50,000
TOTAL EXPENDITURES	\$ 18,336	\$ 2,554,247	\$ 186,809	\$ 2,420,120
REVENUES OVER (UNDER) EXPENDITURES	\$ 95,633	\$ (102,556)	\$ 546,714	\$ (651,952)
BEGINNING UNENCUMBERED CASH	\$ 189,829	\$ 286,824	\$ 285,462	\$ 832,176
ENDING UNENCUMBERED CASH	\$ 285,461	\$ 184,268	\$ 832,176	\$ 180,224

CAPITAL IMPROVEMENTS SALES TAX

FUND DESCRIPTION

THE 1/2 CENT CAPITAL IMPROVEMENTS SALES TAX WAS AUTHORIZED BY THE VOTERS IN JUNE 1995. REVENUE DERIVED FROM THIS SALES TAX ARE DEDICATED EXCLUSIVELY FOR CAPITAL IMPROVEMENTS.

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
SALES TAXES	\$ 373,530	\$ 370,000	\$ 370,000	\$ 375,300
TRANSFERS IN	\$ 15,000	\$ 37,715	\$ 37,715	\$ -
TOTAL REVENUES	<u>\$ 388,530</u>	<u>\$ 407,715</u>	<u>\$ 407,715</u>	<u>\$ 375,300</u>
EXPENDITURES				
CAPITAL OUTLAY	\$ 187,407	\$ 208,421	\$ 169,682	\$ 162,019
TRANSFERS OUT	\$ 229,270	\$ 225,055	\$ 225,055	\$ 218,163
TOTAL EXPENDITURES	<u>\$ 416,677</u>	<u>\$ 433,476</u>	<u>\$ 394,737</u>	<u>\$ 380,182</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (28,147)	\$ (25,761)	\$ 12,978	\$ (4,882)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 71,844	\$ 33,967	\$ 43,697	\$ 56,675
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 43,697</u>	<u>\$ 8,206</u>	<u>\$ 56,675</u>	<u>\$ 51,793</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

EXPENDITURES ANTICIPATED IN FY 2020 ARE A REPLACEMENT POLICE CAR, A FINAL PAYMENT ON 3 PIECES OF PUBLIC WORKS EQUIPMENT, A REPLACEMENT SERVER, COMPUTER UPGRADES, BUILDING MAINTENANCE, AND SIDEWALK REPAIR.

TRANSFERS OUT REFLECT DEBT PAYMENTS, ADMINISTRATIVE FEES, FUNDING FOR STREET OVERLAY, AND PAYMENTS TO THE EQUIPMENT REPLACEMENT FUND FOR MONEY BORROWED IN PREVIOUS YEARS FOR THE PURCHASE OF EQUIPMENT.

CAPITAL IMPROVEMENTS SALES TAX

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
SALES TAX				
CAPITAL IMPROVEMENTS SALES TAX	\$ 373,530	\$ 370,000	\$ 370,000	\$ 375,300
TRANSFERS IN				
TRF. FROM GENERAL FUND	\$ 15,000	\$ -	\$ -	\$ -
TRF. FROM RISK MANAGEMENT	\$ -	\$ 37,715	\$ 37,715	\$ -
TOTAL	<u>\$ 15,000</u>	<u>\$ 37,715</u>	<u>\$ 37,715</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 388,530</u>	<u>\$ 407,715</u>	<u>\$ 407,715</u>	<u>\$ 375,300</u>
CAPITAL OUTLAY				
POLICE CARS	\$ 40,257	\$ 45,000	\$ 45,000	\$ 45,000
POLICE EQUIPMENT	\$ -	\$ 30,000	\$ -	\$ 15,000
POLICE EVIDENCE ROOM	\$ -	\$ -	\$ -	\$ 10,000
STREET DEPARTMENT EQUIPMENT	\$ 53,888	\$ 54,000	\$ 53,994	\$ 26,019
PUBLIC WORKS USED DUMP TRUCK	\$ -	\$ -	\$ -	\$ 15,000
COMPUTER EQUIPMENT	\$ 30,943	\$ 6,121	\$ 3,000	\$ 20,000
BUILDINGS & GROUNDS EQUIPMENT	\$ 61,763	\$ 39,300	\$ 39,300	\$ 27,000
SIDEWALK REPAIRS	\$ 556	\$ 4,000	\$ -	\$ 4,000
STORM SIRENS	\$ -	\$ 30,000	\$ 28,388	\$ -
TOTAL	<u>\$ 187,407</u>	<u>\$ 208,421</u>	<u>\$ 169,682</u>	<u>\$ 162,019</u>
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 15,200	\$ 14,800	\$ 14,800	\$ 15,012
TRF. TO TRANSPORTATION	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TRF. TO DEBT SERVICE	\$ 141,775	\$ 139,673	\$ 139,673	\$ 143,139
TRF. TO EQUIPMENT REPLACEMENT	\$ 22,295	\$ 20,582	\$ 20,582	\$ 10,012
TOTAL	<u>\$ 229,270</u>	<u>\$ 225,055</u>	<u>\$ 225,055</u>	<u>\$ 218,163</u>
TOTAL EXPENDITURES	<u>\$ 416,677</u>	<u>\$ 433,476</u>	<u>\$ 394,737</u>	<u>\$ 380,182</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (28,147)	\$ (25,761)	\$ 12,978	\$ (4,882)
BEGINNING UNENCUMBERED CASH	\$ 71,844	\$ 33,967	\$ 43,697	\$ 56,675
ENDING UNENCUMBERED CASH	<u>\$ 43,697</u>	<u>\$ 8,206</u>	<u>\$ 56,675</u>	<u>\$ 51,793</u>

EXCISE TAX

FUND DESCRIPTION

THE EXCISE TAX IS A TAX AUTHORIZED BY THE VOTERS FOR INFRASTRUCTURE IMPROVEMENTS NECESSITATED BY NEW DEVELOPMENT.

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
OTHER TAXES	\$ 48,291	\$ 35,350	\$ 24,470	\$ 23,230
TOTAL REVENUES	<u>\$ 48,291</u>	<u>\$ 35,350</u>	<u>\$ 24,470</u>	<u>\$ 23,230</u>
EXPENDITURES				
TRANSFERS OUT	\$ 45,818	\$ 101,414	\$ 101,414	\$ 929
TOTAL EXPENDITURES	<u>\$ 45,818</u>	<u>\$ 101,414</u>	<u>\$ 101,414</u>	<u>\$ 929</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,473	\$ (66,064)	\$ (76,944)	\$ 22,301
BEGINNING UNENCUMBERED CASH BALANCE	\$ 106,072	\$ 106,525	\$ 108,545	\$ 31,601
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 108,545</u>	<u>\$ 40,461</u>	<u>\$ 31,601</u>	<u>\$ 53,902</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

A TRANSFER TO THE STREET FUND IS NOT SCHEDULED TO OCCUR IN FY 2020. THIS ALLOWS THE FUND BALANCE TO BUILD FOR A TRANSFER TO THE TRANSPORTATION FUND IN FY 2021 TO COVER THE CITY'S GRANT MATCH FOR THE 163RD STREET & 7 HIGHWAY IMPROVEMENTS AND SIGNALIZATION PROJECT.

EXCISE TAX

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
OTHER TAXES				
EXCISE TAX	\$ 48,291	\$ 35,350	\$ 24,470	\$ 23,230
TOTAL REVENUES	<u>\$ 48,291</u>	<u>\$ 35,350</u>	<u>\$ 24,470</u>	<u>\$ 23,230</u>
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 1,818	\$ 1,414	\$ 1,414	\$ 929
TRF. TO TRANSPORTATION	\$ 44,000	\$ 100,000	\$ 100,000	\$ -
TOTAL EXPENDITURES	<u>\$ 45,818</u>	<u>\$ 101,414</u>	<u>\$ 101,414</u>	<u>\$ 929</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,473	\$ (66,064)	\$ (76,944)	\$ 22,301
BEGINNING UNENCUMBERED CASH	<u>\$ 106,072</u>	<u>\$ 106,525</u>	<u>\$ 108,545</u>	<u>\$ 31,601</u>
ENDING UNENCUMBERED CASH	<u>\$ 108,545</u>	<u>\$ 40,461</u>	<u>\$ 31,601</u>	<u>\$ 53,902</u>

PARKS / STORMWATER SALES TAX

FUND DESCRIPTION

THE 1/2 CENT PARKS / STORMWATER SALES TAX WAS APPROVED BY VOTERS IN APRIL 2005. EACH YEAR, THE CITY COUNCIL DETERMINES HOW BEST TO DISTRIBUTE THE MONEY FROM THIS SALES TAX BETWEEN PARK IMPROVEMENTS AND STORMWATER IMPROVEMENTS.

BUDGET SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
SALES TAXES	\$ 336,198	\$ 340,000	\$ 335,000	\$ 338,900
TOTAL REVENUES	<u>\$ 336,198</u>	<u>\$ 340,000</u>	<u>\$ 335,000</u>	<u>\$ 338,900</u>
EXPENDITURES				
TRANSFERS OUT	\$ 352,348	\$ 339,262	\$ 339,262	\$ 334,359
TOTAL EXPENDITURES	<u>\$ 352,348</u>	<u>\$ 339,262</u>	<u>\$ 339,262</u>	<u>\$ 334,359</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (16,150)	\$ 738	\$ (4,262)	\$ 4,541
BEGINNING UNENCUMBERED CASH BALANCE	\$ 24,137	\$ 11,790	\$ 7,987	\$ 3,725
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 7,987</u>	<u>\$ 12,528</u>	<u>\$ 3,725</u>	<u>\$ 8,266</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THIS YEAR'S BUDGET REDUCES THE TRANSFER TO THE STREET FUND ALLOWING A LARGER ALLOCATION TO THE PARK FUND. THE LARGER TRANSFER TO THE PARK FUND WAS NECESSARY TO PROVIDE ADEQUATE FUNDING FOR PARK OPERATIONS AND MAINTENANCE.

PARKS / STORMWATER SALES TAX

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
SALES TAX				
PARK / STORMWATER SALES TAX	\$ 336,198	\$ 340,000	\$ 335,000	\$ 338,900
TOTAL REVENUES	<u>\$ 336,198</u>	<u>\$ 340,000</u>	<u>\$ 335,000</u>	<u>\$ 338,900</u>
EXPENDITURES				
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 14,000	\$ 13,600	\$ 13,600	\$ 13,556
TRF. TO TRANSPORTATION	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
TRF. TO PARKS	\$ 282,600	\$ 270,000	\$ 270,000	\$ 290,000
TRF. TO DEBT SERVICE	\$ 5,748	\$ 5,662	\$ 5,662	\$ 5,803
TOTAL EXPENDITURES	<u>\$ 352,348</u>	<u>\$ 339,262</u>	<u>\$ 339,262</u>	<u>\$ 334,359</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (16,150)	\$ 738	\$ (4,262)	\$ 4,541
BEGINNING UNENCUMBERED CASH	\$ 24,137	\$ 11,790	\$ 7,987	\$ 3,725
ENDING UNENCUMBERED CASH	<u>\$ 7,987</u>	<u>\$ 12,528</u>	<u>\$ 3,725</u>	<u>\$ 8,266</u>

PUBLIC HEALTH

FUND DESCRIPTION

THE PUBLIC HEALTH FUND WAS CREATED TO ACCOUNT FOR SPECIAL REVENUES DEDICATED TO PUBLIC HEALTH EFFORTS WHICH INCLUDE ANIMAL CONTROL AND NUISANCE ABATEMENT. REVENUES ARE PRIMARILY DERIVED FROM DEDICATED PROPERTY TAXES AND TRANSFERS.

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES	\$ 85,805	\$ 86,715	\$ 86,831	\$ 89,201
LICENSES	\$ 728	\$ 700	\$ 700	\$ 700
FEES & PERMITS	\$ 584	\$ 500	\$ 3,869	\$ 500
FINES & FORFEITURES	\$ -	\$ 1,000	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ -	\$ -	\$ 600	\$ -
TRANSFERS IN	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL REVENUES	\$ 87,217	\$ 89,015	\$ 92,100	\$ 90,501
EXPENDITURES				
PERSONNEL SERVICES	\$ 20,963	\$ 53,000	\$ 35,550	\$ 52,125
OPERATING EXPENSES	\$ 6,504	\$ 8,150	\$ 13,267	\$ 19,725
CAPITAL OUTLAY	\$ -	\$ 40,000	\$ -	\$ -
TRANSFERS OUT	\$ 10,836	\$ 3,556	\$ 3,556	\$ 18,300
TOTAL EXPENDITURES	\$ 38,303	\$ 104,706	\$ 52,373	\$ 90,150
REVENUES OVER (UNDER) EXPENDITURES	\$ 48,913	\$ (15,691)	\$ 39,727	\$ 351
BEGINNING UNENCUMBERED CASH BALANCE	\$ 43,662	\$ 79,864	\$ 92,576	\$ 132,303
ENDING UNENCUMBERED CASH BALANCE	\$ 92,576	\$ 64,173	\$ 132,303	\$ 132,654

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE PUBLIC HEALTH FUND REVENUES CONTINUE TO INCREASE DUE TO FAVORABLE PROPERTY TAX GROWTH. THE FUND BALANCE HAS GROWN IN RECENT YEARS DUE TO THIS INCREASE IN REVENUES AS WELL AS LOWER THAN BUDGETED EXPENSES WITH PERSONNEL CHANGES AND VACANCIES.

PUBLIC HEALTH

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
PROPERTY TAXES				
CURRENT TAXES	\$ 81,142	\$ 82,215	\$ 82,215	\$ 85,001
DELINQUENT TAXES	\$ 4,662	\$ 4,500	\$ 4,616	\$ 4,200
TOTAL	\$ 85,805	\$ 86,715	\$ 86,831	\$ 89,201
LICENSES				
DOG LICENSE	\$ 728	\$ 700	\$ 700	\$ 700
FEES & PERMITS				
POUND FEES	\$ 584	\$ 500	\$ 500	\$ 500
DONATIONS	\$ -	\$ -	\$ 3,369	\$ -
TOTAL	\$ 584	\$ 500	\$ 3,869	\$ 500
FINES & FORFEITURES				
NUISANCE RECOUPMENT	\$ -	\$ 1,000	\$ -	\$ -
MISCELLANEOUS INCOME				
MISCELLANEOUS INCOME	\$ -	\$ -	\$ 600	\$ -
TRANSFERS IN				
TRF. FROM RISK MANAGEMENT	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL REVENUES	\$ 87,217	\$ 89,015	\$ 92,100	\$ 90,501

PUBLIC HEALTH

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
EXPENDITURES				
PERSONNEL SERVICES				
SALARY	\$ 17,107	\$ 30,000	\$ 24,000	\$ 29,100
FICA	\$ 1,309	\$ 2,500	\$ 1,550	\$ 2,250
INSURANCE BENEFITS	\$ 61	\$ 15,000	\$ 10,000	\$ 15,025
LAGERS	\$ 2,487	\$ 5,500	\$ -	\$ 5,750
TOTAL	\$ 20,963	\$ 53,000	\$ 35,550	\$ 52,125
OPERATING EXPENSES				
UNIFORM EXPENSE	\$ 511	\$ -	\$ 500	\$ 500
OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 200
SPECIAL TRAINING	\$ -	\$ -	\$ -	\$ 500
BUILDING MAINTENANCE & UTILITIES	\$ 2,219	\$ 2,050	\$ 3,000	\$ 3,625
PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ 200
INSURANCE	\$ 2,471	\$ 2,700	\$ 2,267	\$ 2,600
OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -	\$ 200
VEHICLE EXPENSE: FUEL, OIL, ETC	\$ 650	\$ 1,300	\$ 2,000	\$ 3,000
VEHICLE MAINTENANCE & REPAIR	\$ -	\$ 250	\$ 250	\$ 250
EQUIPMENT MAINTENANCE & REPAIRS	\$ -	\$ -	\$ -	\$ 200
POUND SUPPLIES	\$ 73	\$ 150	\$ 150	\$ 500
VET SERVICES	\$ 373	\$ 300	\$ 1,500	\$ 3,000
EQUIPMENT	\$ -	\$ 250	\$ 250	\$ 300
NUISANCE ABATEMENT	\$ -	\$ 1,000	\$ 3,200	\$ 4,500
MISCELLANEOUS EXPENSE	\$ 208	\$ 150	\$ 150	\$ 150
TOTAL	\$ 6,504	\$ 8,150	\$ 13,267	\$ 19,725
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT	\$ -	\$ 40,000	\$ -	\$ -
TOTAL	\$ -	\$ 40,000	\$ -	\$ -
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 3,336	\$ 3,556	\$ 3,556	\$ 3,616
TRF. TO EQUIPMENT REPLACEMENT	\$ -	\$ -	\$ -	\$ 5,684
TRF. TO PARKS	\$ 7,500	\$ -	\$ -	\$ 9,000
TOTAL	\$ 10,836	\$ 3,556	\$ 3,556	\$ 18,300
TOTAL EXPENDITURES	\$ 38,303	\$ 104,706	\$ 52,373	\$ 90,150
REVENUES OVER (UNDER) EXPENDITURES	\$ 48,913	\$ (15,691)	\$ 39,727	\$ 351
BEGINNING UNENCUMBERED CASH	\$ 43,662	\$ 79,864	\$ 92,576	\$ 132,303
ENDING UNENCUMBERED CASH	<u>\$ 92,576</u>	<u>\$ 64,173</u>	<u>\$ 132,303</u>	<u>\$ 132,654</u>

POOL CAPITAL IMPROVEMENTS SALES TAX

FUND DESCRIPTION

THE 1/4 CENT CAPITAL IMPROVEMENTS SALES TAX WAS AUTHORIZED BY VOTERS IN APRIL 2013 AND IS DEDICATED EXCLUSIVELY TO CAPITAL IMPROVEMENTS AT THE MUNICIPAL SWIMMING POOL. THE FUNDS WILL PRIMARILY BE USED TO MAKE DEBT SERVICE PAYMENTS. REVENUES IN EXCESS OF THE DEBT SERVICE PAYMENT CAN BE USED TO MAKE OTHER CAPITAL IMPROVEMENTS AT THE SWIMMING POOL

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
SALES TAXES	\$ 168,080	\$ 168,000	\$ 168,000	\$ 169,500
TOTAL REVENUES	<u>\$ 168,080</u>	<u>\$ 168,000</u>	<u>\$ 168,000</u>	<u>\$ 169,500</u>
EXPENDITURES				
TRANSFERS OUT	\$ 167,500	\$ 168,000	\$ 168,000	\$ 168,060
TOTAL EXPENDITURES	<u>\$ 167,500</u>	<u>\$ 168,000</u>	<u>\$ 168,000</u>	<u>\$ 168,060</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 580	\$ -	\$ -	\$ 1,440
BEGINNING UNENCUMBERED CASH BALANCE	\$ 469	\$ 969	\$ 1,049	\$ 1,049
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 1,049</u>	<u>\$ 969</u>	<u>\$ 1,049</u>	<u>\$ 2,489</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

SALES TAX COLLECTIONS ARE PROJECTED TO BE FLAT IN THE COMING FISCAL YEAR AND ARE STILL UNDER-PERFORMING COMPARED TO THE PROJECTIONS UTILIZED AT THE TIME THE CITY ISSUED CERTIFICATES OF PARTICIPATION (COP'S) FOR THE CONSTRUCTION OF THE MUNICIPAL SWIMMING POOL IN 2013.

IN ADDITION TO THE TRANSFER FROM THE POOL CAPITAL IMPROVEMENT SALES TAX FUND, THE PARK FUND WILL ALSO TRANSFER MONEY INTO THE DEBT SERVICE FUND TO MAKE PRINCIPAL AND INTEREST PAYMENTS ON THE 2013 COP'S.

POOL CAPITAL IMPROVEMENTS SALES TAX

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
SALES TAX				
POOL CAPITAL IMPROVEMENTS SALES TAX	\$ 168,080	\$ 168,000	\$ 168,000	\$ 169,500
TOTAL	<u>\$ 168,080</u>	<u>\$ 168,000</u>	<u>\$ 168,000</u>	<u>\$ 169,500</u>
TOTAL REVENUES	<u>\$ 168,080</u>	<u>\$ 168,000</u>	<u>\$ 168,000</u>	<u>\$ 169,500</u>
EXPENDITURES				
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 7,000	\$ 6,720	\$ 6,720	\$ 6,780
TRF. TO DEBT SERVICE	\$ 160,500	\$ 161,280	\$ 161,280	\$ 161,280
TOTAL	<u>\$ 167,500</u>	<u>\$ 168,000</u>	<u>\$ 168,000</u>	<u>\$ 168,060</u>
TOTAL EXPENDITURES	<u>\$ 167,500</u>	<u>\$ 168,000</u>	<u>\$ 168,000</u>	<u>\$ 168,060</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ 580	\$ -	\$ -	\$ 1,440
BEGINNING UNENCUMBERED CASH	\$ 469	\$ 969	\$ 1,049	\$ 1,049
ENDING UNENCUMBERED CASH	<u>\$ 1,049</u>	<u>\$ 969</u>	<u>\$ 1,049</u>	<u>\$ 2,489</u>

SPECIAL EVENTS

FUND DESCRIPTION

THE SPECIAL EVENTS FUND WAS CREATED TO ACCOUNT FOR THE ACTIVITIES ASSOCIATED WITH THE CASS COUNTY FAIR AND OTHER SPECIAL EVENTS THAT THE CITY MAY CHOOSE TO HOST. THE FUND IS TYPICALLY SELF CONTAINED, MEANING THE EXPENSES ARE PROJECTED TO BE COVERED BY REVENUES RECEIVED.

DEPARTMENTAL RESPONSIBILITIES

5K RUN / WALK	LIVE MUSIC CONCERTS
ATV AND MOTORCROSS RACES	QUEEN CONTEST
CAR SHOW	RODEO
CARNIVAL	TRACTOR PULL
DEMOLITION DERBY	

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
CHARGES FOR SERVICES	\$ 143,469	\$ 149,625	\$ 139,388	\$ 144,775
TOTAL REVENUES	<u>\$ 143,469</u>	<u>\$ 149,625</u>	<u>\$ 139,388</u>	<u>\$ 144,775</u>
EXPENDITURES				
OPERATING EXPENSES	\$ 140,356	\$ 144,835	\$ 132,707	\$ 143,640
TRANSFERS OUT	\$ 14,500	\$ 11,500	\$ 11,500	\$ 11,500
TOTAL EXPENDITURES	<u>\$ 154,856</u>	<u>\$ 156,335</u>	<u>\$ 144,207</u>	<u>\$ 155,140</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (11,387)	\$ (6,710)	\$ (4,819)	\$ (10,365)
BEGINNING UNENCUMBERED CASH BALANCE	\$ 36,644	\$ 25,271	\$ 25,258	\$ 20,439
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 25,258</u>	<u>\$ 18,561</u>	<u>\$ 20,439</u>	<u>\$ 10,074</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE GOAL OF THE SPECIAL EVENTS FUND IS TO BREAK EVENT EVERY YEAR. IF THE FUND BALANCE IS EXPECTED TO BE UTILIZED, IT IS UTILIZED FOR ONE TIME EXPENSES AT TIMES IN WHICH THE FUND BALANCE IS ADQUATE TO MITIGATE AGAINST A LESS THAN PROFITABLE YEAR. MANY FACTORS CONTRIBUTE TO THE POTENTIAL VOLATILITY OF THIS FUND, WITH THE WEATHER BEING ONE NOTABLE FACTOR.

SPECIAL EVENTS

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
CHARGES FOR SERVICES				
ADS / SPONSORS	\$ 27,938	\$ 33,000	\$ 27,800	\$ 28,000
CONCESSIONS / BEVERAGE SALES	\$ 5,043	\$ 3,500	\$ 4,744	\$ 5,000
ADMISSIONS / RODEO	\$ 26,204	\$ 26,500	\$ 22,952	\$ 26,000
ADMISSIONS / DEMO DERBY	\$ 13,618	\$ 15,000	\$ 14,181	\$ 14,000
ADMISSIONS / TRACTOR PULL	\$ 11,268	\$ 12,000	\$ 12,906	\$ 13,000
ADMISSIONS / MOTORCROSS	\$ 6,655	\$ 7,000	\$ 6,784	\$ 6,500
ATV RACES	\$ 3,072	\$ 3,500	\$ 1,257	\$ 1,500
BEVERAGE SALES / COVER	\$ 22,709	\$ 22,500	\$ 18,601	\$ 22,500
DONATIONS	\$ 1,267	\$ 500	\$ 1,245	\$ 750
CARNIVAL / PER CONTRACT %	\$ 11,080	\$ 10,500	\$ 11,705	\$ 11,500
BOOTH FEES	\$ 5,730	\$ 7,000	\$ 7,760	\$ 7,000
CAR SHOW / ENTRY FEES	\$ 1,540	\$ 1,500	\$ 780	\$ 1,000
5K RUN / ENTRY FEE	\$ 339	\$ 500	\$ 360	\$ 300
BIKE RODEO / DONATIONS	\$ 2,625	\$ 1,500	\$ 1,430	\$ 1,250
KIDDIE TRACTOR PULL / DONATIONS	\$ 100	\$ 100	\$ 175	\$ 750
LIVESTOCK SHOW / ENTRY FEE	\$ 3,096	\$ 3,000	\$ 5,468	\$ 4,000
SUPER FARMER / ENTRY FEE	\$ 160	\$ 150	\$ 190	\$ 150
QUEEN CONTEST	\$ 100	\$ 75	\$ 50	\$ 75
MEETINGS & CONVENTIONS	\$ 925	\$ 1,800	\$ 1,000	\$ 1,500
TOTAL REVENUES	\$ 143,469	\$ 149,625	\$ 139,388	\$ 144,775

SPECIAL EVENTS

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
EXPENDITURES				
OPERATING EXPENSES				
OFFICE SUPPLIES	\$ 96	\$ 500	\$ 161	\$ 500
FOOD & BEVERAGE	\$ 19,787	\$ 14,460	\$ 15,550	\$ 14,000
RODEO	\$ 10,426	\$ 11,775	\$ 11,719	\$ 11,725
DEMO DERBY	\$ 4,894	\$ 4,050	\$ 3,838	\$ 3,025
TRACTOR PULL	\$ 10,903	\$ 11,670	\$ 11,550	\$ 12,725
MOTORCROSS	\$ 2,506	\$ 3,350	\$ 3,329	\$ 3,350
ATV RACES	\$ 1,512	\$ 2,100	\$ 2,099	\$ 2,150
PAVILION ENTERTAINERS	\$ 3,800	\$ 7,000	\$ 4,000	\$ 5,000
GAZEBO ENTERTAINMENT	\$ 5,400	\$ 6,000	\$ 5,000	\$ 5,000
MISCELLANEOUS ENTERTAINMENT	\$ 534	\$ 3,000	\$ 2,946	\$ 500
CAR SHOW	\$ 1,391	\$ 1,400	\$ 900	\$ 1,400
HOME EC / ART SHOW	\$ 143	\$ 250	\$ 230	\$ 260
RIBBONS / AWARDS / PROMO	\$ 5,292	\$ 6,500	\$ 5,532	\$ 6,000
5K RUN	\$ 357	\$ 450	\$ 91	\$ 300
BIKE RODEO	\$ 1,876	\$ 2,000	\$ 2,088	\$ 2,000
GROUNDS MAINTENANCE / IMPROVEMENTS	\$ 11,365	\$ 8,000	\$ 6,897	\$ 9,500
FIREWORKS DISPLAY	\$ 2,400	\$ 6,500	\$ 6,400	\$ 6,400
KIDDIE TRACTOR PULL	\$ 325	\$ 600	\$ 325	\$ 725
LEASES & RENTALS	\$ 10,427	\$ 7,200	\$ 6,557	\$ 8,800
LIVESTOCK SHOWS	\$ 4,388	\$ 3,500	\$ 6,580	\$ 4,200
ADVERTISING	\$ 29,019	\$ 30,500	\$ 27,040	\$ 30,500
PARADE	\$ 91	\$ 150	\$ -	\$ 100
SUPER FARMER CONTEST	\$ 500	\$ 500	\$ 500	\$ 500
QUEEN CONTEST	\$ 700	\$ 615	\$ 600	\$ 615
PUBLICATIONS & DUES	\$ 165	\$ 165	\$ 100	\$ 165
MEETINGS & CONVENTIONS	\$ 3,086	\$ 4,400	\$ 1,157	\$ 4,400
INSURANCE	\$ 5,229	\$ 5,300	\$ 4,009	\$ 5,200
PROFESSIONAL FEES	\$ 2,400	\$ 2,400	\$ 3,000	\$ 3,600
MISCELLANEOUS EXPENSES	\$ 1,344	\$ 500	\$ 509	\$ 1,000
TOTAL	<u>\$ 140,356</u>	<u>\$ 144,835</u>	<u>\$ 132,707</u>	<u>\$ 143,640</u>
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 14,500	\$ 11,500	\$ 11,500	\$ 11,500
TOTAL EXPENDITURES	<u>\$ 154,856</u>	<u>\$ 156,335</u>	<u>\$ 144,207</u>	<u>\$ 155,140</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (11,387)	\$ (6,710)	\$ (4,819)	\$ (10,365)
BEGINNING UNENCUMBERED CASH	\$ 36,644	\$ 25,271	\$ 25,258	\$ 20,439
ENDING UNENCUMBERED CASH	<u>\$ 25,258</u>	<u>\$ 18,561</u>	<u>\$ 20,439</u>	<u>\$ 10,074</u>

WATER / WASTEWATER

FUND DESCRIPTION

THE WATER / WASTEWATER FUND ACCOUNTS FOR ALL OF THE OPERATIONS OF THE CITY'S WATER, WASTEWATER, AND TRASH SYSTEMS. THE WATER AND WASTEWATER SYSTEMS HANDLE APPROXIMATELY 3,000 CUSTOMERS.

DEPARTMENT RESPONSIBILITIES

WATER SYSTEM CONSTRUCTION
 WATER SYSTEM EXTENSIONS
 WATER SYSTEM MAINTENANCE
 WATER METER MAINTENANCE
 WATER METER READING

WASTEWATER SYSTEM CONSTRUCTION
 WASTEWATER SYSTEM EXTENSIONS
 WASTEWATER SYSTEM MAINTENANCE
 WASTEWATER LIFT STATION MAINTENANCE
 TRASH & RECYCLING CONTRACT

BUDGET SUMMARY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
CHARGES FOR SERVICES	\$ 3,416,961	\$ 3,703,179	\$ 3,521,271	\$ 3,687,714
SALE OF SURPLUS	\$ 5,262	\$ 2,750	\$ 25,000	\$ 23,175
INVESTMENT EARNINGS	\$ 1,003	\$ -	\$ 107	\$ -
MISCELLANEOUS REVENUES	\$ 52,331	\$ 45,000	\$ 60,500	\$ 60,000
TRANSFERS IN	\$ 335	\$ 285	\$ 285	\$ 285
TOTAL REVENUES	\$ 3,475,892	\$ 3,751,214	\$ 3,607,163	\$ 3,771,174
EXPENDITURES				
PERSONNEL EXPENSES	\$ 180,405	\$ 199,000	\$ 174,700	\$ 194,850
OPERATING EXPENSES	\$ 3,563,121	\$ 3,440,574	\$ 3,409,342	\$ 2,676,621
CAPITAL OUTLAY	\$ 20,757	\$ 23,000	\$ 22,000	\$ 245,000
DEBT SERVICE	\$ 67,488	\$ 60,093	\$ 60,393	\$ 383,000
TRANSFERS OUT	\$ 216,639	\$ 228,067	\$ 228,067	\$ 230,706
TOTAL EXPENDITURES	\$ 4,048,409	\$ 3,950,734	\$ 3,894,502	\$ 3,730,177
REVENUES OVER (UNDER) EXPENDITURES	\$ (572,517)	\$ (199,520)	\$ (287,339)	\$ 40,997
BEGINNING UNENCUMBERED CASH BALANCE	\$ 1,466,328	\$ 841,999	\$ 893,812	\$ 606,473
ENDING UNENCUMBERED CASH BALANCE	<u>\$ 893,811</u>	<u>\$ 642,479</u>	<u>\$ 606,473</u>	<u>\$ 647,470</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

FY 2019'S RATE INCREASE APPEARS TO HAVE A POSITIVE EFFECT ON THE WATER/SEWER FUND. THE FY 2019 ESTIMATED LOSS WAS DUE TO A BILLING ERROR WHICH INCLUDED PRIOR YEARS AND WAS CORRECTED IN FY 2019.

THIS YEAR'S BUDGET REFLECTS CAPITAL OUTLAY FUNDING FOR WATER, ADMIN, AND SEWER PROJECTS. THIS FUNDING WAS INCLUDED IN PRIOR YEAR'S BUDGETS AS WELL BUT WAS SEPARATED OUT IN FY 2020 TO SPECIFICALLY SHOW THE INVESTMENT IN THE SYSTEM AND BETTER ACCOUNT FOR EXPENSES ON A CASH BASIS.

NO WATER, SEWER, OR TRASH RATE INCREASES ARE INCLUDED IN THIS BUDGET, ALTHOUGH THIS IS SUBJECT TO CHANGE IF THE CITY RECEIVES NOTICE FROM A SUPPLIERS THAT THE WHOLESALE RATES ARE SUBJECT TO AN INCREASE.

WATER / WASTEWATER

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
REVENUES				
CHARGES FOR SERVICES				
WATER SALES - RESIDENTIAL	\$ 1,042,866	\$ 1,257,780	\$ 1,241,169	\$ 1,256,735
WATER SALES - COMMERCIAL	\$ 295,395	\$ 339,149	\$ 230,000	\$ 309,269
WATER TAPS	\$ 49,560	\$ 26,550	\$ 30,090	\$ 44,250
WASTEWATER SERVICE CHARGE	\$ 1,231,687	\$ 1,287,737	\$ 1,223,012	\$ 1,264,897
WASTEWATER SERVICE CHARGE - DISTRICT 5	\$ 214,508	\$ 218,103	\$ 235,000	\$ 232,761
WASTEWATER TAPS	\$ 48,000	\$ 35,000	\$ 23,000	\$ 30,000
LATE PAYMENT PENALTIES	\$ 36,829	\$ 36,000	\$ 34,000	\$ 33,718
TRASH COLLECTION FEES	\$ 498,117	\$ 502,860	\$ 505,000	\$ 516,084
TOTAL	\$ 3,416,961	\$ 3,703,179	\$ 3,521,271	\$ 3,687,714
SALE OF SURPLUS				
MISCELLANEOUS WATER INCOME	\$ 4,222	\$ 2,750	\$ 25,000	\$ 23,175
MISCELLANEOUS WASTEWATER INCOME	\$ 1,040	\$ -	\$ -	\$ -
TOTAL	\$ 5,262	\$ 2,750	\$ 25,000	\$ 23,175
INVESTMENT EARNINGS				
INVESTMENT EARNINGS	\$ 1,003	\$ -	\$ 107	\$ -
MISCELLANEOUS INCOME				
MISCELLANEOUS INCOME	\$ 52,331	\$ 45,000	\$ 60,500	\$ 60,000
TRANSFERS IN				
TRF. FROM RISK MANAGEMENT	\$ 335	\$ 285	\$ 285	\$ 285
TOTAL REVENUES	\$ 3,475,892	\$ 3,751,214	\$ 3,607,163	\$ 3,771,174
EXPENDITURES				
WATER SUPPLY	\$ 748,014	\$ 717,700	\$ 698,000	\$ 696,300
WATER DISTRIBUTION	\$ 894,405	\$ 729,665	\$ 709,965	\$ 287,950
UTILITY ADMINISTRATION	\$ 680,513	\$ 770,584	\$ 761,079	\$ 688,096
WASTEWATER COLLECTION	\$ 1,441,351	\$ 1,444,625	\$ 1,436,998	\$ 1,444,125
DEBT SERVICE	\$ 67,488	\$ 60,093	\$ 60,393	\$ 383,000
TRANSFERS OUT	\$ 216,639	\$ 228,067	\$ 228,067	\$ 230,706
TOTAL EXPENDITURES	\$ 4,048,409	\$ 3,950,734	\$ 3,894,502	\$ 3,730,177
REVENUES OVER (UNDER) EXPENDITURES	\$ (572,517)	\$ (199,520)	\$ (287,339)	\$ 40,997
BEGINNING UNENCUMBERED CASH	\$ 1,466,328	\$ 841,999	\$ 893,812	\$ 606,473
ENDING UNENCUMBERED CASH	<u>\$ 893,811</u>	<u>\$ 642,479</u>	<u>\$ 606,473</u>	<u>\$ 647,470</u>

WATER SUPPLY

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
OPERATING EXPENSES				
PURCHASE WATER / TRI-COUNTY	\$ 184,385	\$ 162,300	\$ 146,000	\$ 140,000
PURCHASE WATER / KANSAS CITY	\$ 542,873	\$ 532,400	\$ 530,000	\$ 535,300
TOTAL	<u>\$ 727,257</u>	<u>\$ 694,700</u>	<u>\$ 676,000</u>	<u>\$ 675,300</u>
CAPITAL OUTLAY				
UTILITY / PUMPING EQUIPMENT	\$ 20,757	\$ 23,000	\$ 22,000	\$ 21,000
TOTAL	<u>\$ 748,014</u>	<u>\$ 717,700</u>	<u>\$ 698,000</u>	<u>\$ 696,300</u>

WATER DISTRIBUTION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 72,255	\$ 73,000	\$ 57,000	\$ 75,300
TOTAL	<u>\$ 72,255</u>	<u>\$ 73,000</u>	<u>\$ 57,000</u>	<u>\$ 75,300</u>
OPERATING EXPENSES				
VEHICLE EXPENSE - FUEL & OIL	\$ 1,269	\$ 1,600	\$ 1,300	\$ 1,300
VEHICLE MAINTENANCE & REPAIRS	\$ 632	\$ 600	\$ 600	\$ 2,000
REPAIRS - EQUIPMENT	\$ 259	\$ 2,500	\$ 1,000	\$ 1,000
EQUIPMENT RENTAL	\$ 316	\$ 700	\$ 700	\$ 700
TOOLS & SUPPLIES	\$ 2,416	\$ 3,900	\$ 2,000	\$ 2,000
MAINTENANCE - MAINS & HYDRANTS	\$ 19,057	\$ 20,000	\$ 20,000	\$ 20,000
MAINTENANCE - METERS & SERVICES	\$ 22,531	\$ 10,000	\$ 10,000	\$ 10,000
MAINTENANCE - TOWERS	\$ 6,421	\$ 5,650	\$ 5,650	\$ 5,650
MISCELLANEOUS EXPENSE	\$ 250	\$ -	\$ -	\$ -
DEPRECIATION - DISTRIBUTION	\$ 769,000	\$ 611,715	\$ 611,715	\$ -
TOTAL	<u>\$ 822,150</u>	<u>\$ 656,665</u>	<u>\$ 652,965</u>	<u>\$ 42,650</u>
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 170,000
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,000</u>
TOTAL	<u>\$ 894,405</u>	<u>\$ 729,665</u>	<u>\$ 709,965</u>	<u>\$ 287,950</u>

UTILITY ADMINISTRATION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 40,235	\$ 40,000	\$ 45,500	\$ 41,000
FICA	\$ 7,923	\$ 9,000	\$ 8,000	\$ 9,000
INSURANCE BENEFITS	\$ 10,457	\$ 23,500	\$ 18,000	\$ 14,650
LAGERS	\$ 15,118	\$ 21,500	\$ 17,000	\$ 22,900
UNEMPLOYMENT BENEFITS	\$ (421)	\$ -	\$ -	\$ -
TOTAL	\$ 73,312	\$ 94,000	\$ 88,500	\$ 87,550
OPERATING EXPENSES				
OFFICE SUPPLIES	\$ 272	\$ -	\$ -	\$ 500
PRINTING	\$ 3,188	\$ 3,000	\$ 3,080	\$ 3,100
POSTAGE	\$ 17,483	\$ 18,500	\$ 18,500	\$ 19,000
PUBLICATIONS & DUES	\$ 1,668	\$ 1,750	\$ 1,750	\$ 1,750
TELEPHONE	\$ 2,939	\$ 3,075	\$ 2,500	\$ -
BUILDING MAINTENANCE / UTILITIES / TRASH	\$ 11,065	\$ 12,300	\$ 11,000	\$ 10,000
INSURANCE	\$ 16,414	\$ 18,000	\$ 11,800	\$ 13,000
PROFESSIONAL FEES	\$ 11,816	\$ 13,550	\$ 13,550	\$ 10,000
TRASH COLLECTION CONTRACT	\$ 437,687	\$ 424,830	\$ 420,000	\$ 436,002
STATE PRIMACY FEE / WATER TESTING	\$ 9,537	\$ 9,600	\$ 9,699	\$ 9,700
ETS - COLLECTION FEES	\$ 17,213	\$ 18,000	\$ 20,000	\$ 20,000
PAYROLL SERVICES	\$ 1,477	\$ 1,500	\$ 1,700	\$ 1,700
SERVICE & MAINTENANCE OFFICE EQUIPMENT	\$ 70,632	\$ 80,379	\$ 87,000	\$ 69,794
UTILITY LOCATES	\$ 2,608	\$ 3,000	\$ 3,000	\$ 3,000
MISCELLANEOUS EXPENSE	\$ 702	\$ 66,600	\$ 66,500	\$ 500
DEPRECIATION - OFFICE EQUIPMENT	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
TOTAL	\$ 607,201	\$ 676,584	\$ 672,579	\$ 598,046
CAPITAL OUTLAY				
MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ 2,500
TOTAL	\$ -	\$ -	\$ -	\$ 2,500
TOTAL	\$ 680,513	\$ 770,584	\$ 761,079	\$ 688,096

WASTEWATER COLLECTION

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
PERSONNEL SERVICES				
SALARIES	\$ 16,908	\$ 19,000	\$ 18,000	\$ 19,000
FICA	\$ 997	\$ 1,500	\$ 1,200	\$ 1,500
INSURANCE BENEFITS	\$ 15,068	\$ 7,500	\$ 7,000	\$ 7,500
LAGERS	\$ 1,864	\$ 4,000	\$ 3,000	\$ 4,000
TOTAL	\$ 34,838	\$ 32,000	\$ 29,200	\$ 32,000
OPERATING EXPENSES				
SPECIAL TRAINING	\$ 1,059	\$ 1,200	\$ 1,000	\$ 1,000
MBC - CUSTOMER FEES	\$ 1,236,495	\$ 1,282,125	\$ 1,289,958	\$ 1,282,125
SUPPLIES & EQUIPMENT	\$ 782	\$ 1,000	\$ 1,000	\$ 1,000
SEWER SERVICE CONNECTION FEE	\$ 2,625	\$ 2,800	\$ 2,683	\$ 3,000
VEHICLE MAINTENANCE & REPAIRS	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000
EQUIPMENT MAINTENANCE & REPAIRS	\$ 2,864	\$ 4,000	\$ 2,500	\$ 4,000
MAINTENANCE - LINES	\$ 12,618	\$ 12,000	\$ 10,000	\$ 12,000
MAINTENANCE - LIFT STATIONS	\$ 59,851	\$ 55,000	\$ 45,000	\$ 55,000
SUPPLIES & EQUIPMENT EXPENSE	\$ 604	\$ 500	\$ 500	\$ 500
REIMBURSE SEWER CONSUMPTION	\$ -	\$ -	\$ 1,157	\$ -
MISCELLANEOUS EXPENSE	\$ 1,315	\$ 500	\$ 500	\$ -
DEPRECIATION	\$ 86,500	\$ 51,500	\$ 51,500	\$ -
TOTAL	\$ 1,406,513	\$ 1,412,625	\$ 1,407,798	\$ 1,360,625
CAPITAL OUTLAY				
MACHINERY AND EQUIPMENT	\$ -	\$ -	\$ -	\$ 51,500
TOTAL	\$ -	\$ -	\$ -	\$ 51,500
TOTAL	\$ 1,441,351	\$ 1,444,625	\$ 1,436,998	\$ 1,444,125

DEBT SERVICE

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
DEBT SERVICE				
PRINCIPAL	\$ -	\$ -	\$ -	\$ 330,000
INTEREST	\$ 67,488	\$ 60,093	\$ 60,393	\$ 53,000
TOTAL	<u>\$ 67,488</u>	<u>\$ 60,093</u>	<u>\$ 60,393</u>	<u>\$ 383,000</u>

DEBT ISSUES AND FINANCING OPTIONS

REVENUE BONDS

REVENUE BONDS ARE PAYABLE ONLY FROM A SPECIFIC SOURCE OF REVENUE AND DO NOT PLEDGE THE FULL FAITH AND CREDIT OF THE CITY. REVENUE BONDS ARE PAYABLE FROM IDENTIFIED SOURCES OF REVENUE, AND DO NOT PERMIT THE BONDHOLDERS TO COMPEL TAXATION OR LEGISLATIVE APPROPRIATION OF FUNDS NOT PLEDGED TO PAYMENT OF DEBT SERVICE. REVENUE BONDS OFTEN CARRY A HIGHER INTEREST RATE THAN G.O. BONDS.

PLEGGED REVENUES MAY BE DERIVED FROM OPERATION OF THE FINANCED PROJECT, GRANTS, SALES TAX, OR OTHER NON-AD VALOREM TAX. REVENUE BONDS MAY BE APPROVED BY A SIMPLE MAJORITY OF THE VOTERS, AND DO NOT COUNT AGAINST THE CITY'S CONSTITUTIONAL DEBT LIMIT. THE CITY MUST ALSO COMPLY WITH VARIOUS BOND COVENANTS.

REVENUE BOND ISSUES ACCOUNTED FOR IN THE WATER / SEWER FUND INCLUDE:

SERIES 2015A (REFUNDING OF THE 2010 WATER / SEWER REVENUE BOND)

REVENUE REFUNDING BONDS

	PRINCIPAL	INTEREST	TOTAL
YEAR			
2018 / 2019	\$ 330,000	\$ 60,093	\$ 390,093
2019 / 2020	\$ 330,000	\$ 52,998	\$ 382,998
2020 / 2021	\$ 340,000	\$ 45,903	\$ 385,903
2021 / 2022	\$ 350,000	\$ 38,593	\$ 388,593
2022 / 2023	\$ 355,000	\$ 31,068	\$ 386,068
2023 / 2024	\$ 335,000	\$ 23,435	\$ 358,435
2024 / 2025	\$ 345,000	\$ 16,233	\$ 361,233
2025 / 2026	\$ 410,000	\$ 8,815	\$ 418,815
TOTAL	<u>\$ 2,795,000</u>	<u>\$ 277,138</u>	<u>\$ 3,072,138</u>

TRANSFERS OUT

	2017 / 2018 ACTUAL	2018 / 2019 CURRENT BUDGET	2018 / 2019 ESTIMATE	2019 / 2020 BUDGET
TRANSFERS OUT				
TRF. TO GENERAL FUND (ADMIN. FEE)	\$ 140,029	\$ 150,037	\$ 150,037	\$ 150,624
TRF. TO GENERAL FUND (TRASH)	\$ 76,610	\$ 78,030	\$ 78,030	\$ 80,082
TOTAL	<u>\$ 216,639</u>	<u>\$ 228,067</u>	<u>\$ 228,067</u>	<u>\$ 230,706</u>