

FUND SUMMARIES

FUND NAMES	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
GENERAL FUND					
REVENUES	3,195,154.97	4,002,594.20	2,998,544.00	3,104,418.00	3,062,371.00
EXPENDITURES	<u>3,214,790.10</u>	<u>3,204,989.55</u>	<u>3,241,612.00</u>	<u>3,093,924.00</u>	<u>3,276,318.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(19,635.13)	797,604.65	(243,068.00)	10,494.00	(213,947.00)
BEGINNING UNENCUMBERED CASH	<u>450,765.54</u>	<u>431,130.41</u>	<u>1,228,735.00</u>	<u>1,228,735.00</u>	<u>1,239,229.00</u>
ENDING UNENCUMBERED CASH	<u><u>431,130.41</u></u>	<u><u>1,228,735.06</u></u>	<u><u>985,667.00</u></u>	<u><u>1,239,229.00</u></u>	<u><u>1,025,282.00</u></u>
RISK MANAGEMENT					
REVENUES	5,628.56	60,443.30	16,826.00	16,826.00	9,800.00
EXPENDITURES	<u>14,694.46</u>	<u>63,623.74</u>	<u>64,108.00</u>	<u>64,108.00</u>	<u>11,117.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(9,065.90)	(3,180.44)	(47,282.00)	(47,282.00)	(1,317.00)
BEGINNING UNENCUMBERED CASH	<u>249,234.11</u>	<u>240,168.21</u>	<u>236,988.00</u>	<u>236,988.00</u>	<u>189,706.00</u>
ENDING UNENCUMBERED CASH	<u><u>240,168.21</u></u>	<u><u>236,987.77</u></u>	<u><u>189,706.00</u></u>	<u><u>189,706.00</u></u>	<u><u>188,389.00</u></u>
EQUIPMENT REPLACEMENT					
REVENUES	55,636.00	38,674.00	25,331.00	25,331.00	33,416.00
EXPENDITURES	<u>43,370.40</u>	<u>28,139.00</u>	<u>28,500.00</u>	<u>28,500.00</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	12,265.60	10,535.00	(3,169.00)	(3,169.00)	33,416.00
BEGINNING UNENCUMBERED CASH	<u>41,794.66</u>	<u>54,060.26</u>	<u>64,595.00</u>	<u>64,595.00</u>	<u>61,426.00</u>
ENDING UNENCUMBERED CASH	<u><u>54,060.26</u></u>	<u><u>64,595.26</u></u>	<u><u>61,426.00</u></u>	<u><u>61,426.00</u></u>	<u><u>94,842.00</u></u>
TRANSPORTATION					
REVENUES	1,437,173.95	1,596,151.42	1,339,160.00	1,348,476.00	1,228,442.45
EXPENDITURES	<u>944,061.50</u>	<u>1,908,328.70</u>	<u>1,355,094.00</u>	<u>1,257,074.00</u>	<u>1,250,292.00</u>
REVENUES OVER (UNDER) EXPENDITURES	493,112.45	(312,177.28)	(15,934.00)	91,402.00	(21,849.55)
BEGINNING UNENCUMBERED CASH	<u>195,309.33</u>	<u>688,421.78</u>	<u>376,245.00</u>	<u>376,245.00</u>	<u>467,647.00</u>
ENDING UNENCUMBERED CASH	<u><u>688,421.78</u></u>	<u><u>376,244.50</u></u>	<u><u>360,311.00</u></u>	<u><u>467,647.00</u></u>	<u><u>445,797.45</u></u>
PARKS					
REVENUES	610,598.59	571,157.86	611,606.00	652,535.00	632,483.00
EXPENDITURES	<u>687,899.32</u>	<u>626,221.69</u>	<u>644,349.00</u>	<u>632,095.00</u>	<u>632,462.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(77,300.73)	(55,063.83)	(32,743.00)	20,440.00	21.00
BEGINNING UNENCUMBERED CASH	<u>180,196.86</u>	<u>102,896.13</u>	<u>47,832.00</u>	<u>47,832.00</u>	<u>68,272.00</u>
ENDING UNENCUMBERED CASH	<u><u>102,896.13</u></u>	<u><u>47,832.30</u></u>	<u><u>15,089.00</u></u>	<u><u>68,272.00</u></u>	<u><u>68,293.00</u></u>
DEBT SERVICE					
REVENUES	897,138.89	913,183.65	940,496.00	942,808.00	985,461.45
EXPENDITURES	<u>894,092.83</u>	<u>903,933.77</u>	<u>904,598.00</u>	<u>919,179.00</u>	<u>919,392.00</u>
REVENUES OVER (UNDER) EXPENDITURES	3,046.06	9,249.88	35,898.00	23,629.00	66,069.45
BEGINNING UNENCUMBERED CASH	<u>64,771.46</u>	<u>67,817.52</u>	<u>77,067.00</u>	<u>77,067.00</u>	<u>100,696.00</u>
ENDING UNENCUMBERED CASH	<u><u>67,817.52</u></u>	<u><u>77,067.40</u></u>	<u><u>112,965.00</u></u>	<u><u>100,696.00</u></u>	<u><u>166,765.45</u></u>

FUND SUMMARIES

FUND NAMES	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
CAPITAL PROJECTS					
REVENUES	113,968.18	735,066.74	1,768,168.00	1,733,507.00	260,000.00
EXPENDITURES	<u>50,609.57</u>	<u>200,241.34</u>	<u>2,420,120.00</u>	<u>1,922,079.00</u>	<u>710,576.00</u>
REVENUES OVER (UNDER) EXPENDITURES	63,358.61	534,825.40	(651,952.00)	(188,572.00)	(450,576.00)
BEGINNING UNENCUMBERED CASH	<u>189,828.81</u>	<u>253,187.42</u>	<u>788,013.00</u>	<u>788,013.00</u>	<u>599,441.00</u>
ENDING UNENCUMBERED CASH	<u><u>253,187.42</u></u>	<u><u>788,012.82</u></u>	<u><u>136,061.00</u></u>	<u><u>599,441.00</u></u>	<u><u>148,865.00</u></u>
CAPITAL IMPROVEMENTS SALES TAX					
REVENUES	388,530.27	412,250.24	375,300.00	381,000.00	365,085.00
EXPENDITURES	<u>416,677.30</u>	<u>391,234.54</u>	<u>264,543.00</u>	<u>203,896.00</u>	<u>395,148.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(28,147.03)	21,015.70	110,757.00	177,104.00	(30,063.00)
BEGINNING UNENCUMBERED CASH	<u>71,843.83</u>	<u>43,696.80</u>	<u>64,713.00</u>	<u>64,713.00</u>	<u>241,817.00</u>
ENDING UNENCUMBERED CASH	<u><u>43,696.80</u></u>	<u><u>64,712.50</u></u>	<u><u>175,470.00</u></u>	<u><u>241,817.00</u></u>	<u><u>211,754.00</u></u>
EXCISE TAX					
REVENUES	48,290.60	19,420.00	23,230.00	49,176.00	27,270.00
EXPENDITURES	<u>45,818.00</u>	<u>101,414.00</u>	<u>929.00</u>	<u>929.00</u>	<u>61,091.00</u>
REVENUES OVER (UNDER) EXPENDITURES	2,472.60	(81,994.00)	22,301.00	48,247.00	(33,821.00)
BEGINNING UNENCUMBERED CASH	<u>106,072.30</u>	<u>108,544.90</u>	<u>26,551.00</u>	<u>26,551.00</u>	<u>74,798.00</u>
ENDING UNENCUMBERED CASH	<u><u>108,544.90</u></u>	<u><u>26,550.90</u></u>	<u><u>48,852.00</u></u>	<u><u>74,798.00</u></u>	<u><u>40,977.00</u></u>
PARKS / STORMWATER SALES TAX					
REVENUES	336,197.53	337,884.06	338,900.00	340,000.00	332,400.00
EXPENDITURES	<u>352,348.00</u>	<u>339,262.00</u>	<u>328,556.00</u>	<u>328,556.00</u>	<u>347,296.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(16,150.47)	(1,377.94)	10,344.00	11,444.00	(14,896.00)
BEGINNING UNENCUMBERED CASH	<u>24,137.43</u>	<u>7,986.96</u>	<u>6,609.00</u>	<u>6,609.00</u>	<u>18,053.00</u>
ENDING UNENCUMBERED CASH	<u><u>7,986.96</u></u>	<u><u>6,609.02</u></u>	<u><u>16,953.00</u></u>	<u><u>18,053.00</u></u>	<u><u>3,157.00</u></u>
PUBLIC HEALTH					
REVENUES	87,216.54	94,346.24	91,501.00	91,855.00	95,593.00
EXPENDITURES	<u>38,303.24</u>	<u>53,485.34</u>	<u>90,350.00</u>	<u>88,605.00</u>	<u>96,827.00</u>
REVENUES OVER (UNDER) EXPENDITURES	48,913.30	40,860.90	1,151.00	3,250.00	(1,234.00)
BEGINNING UNENCUMBERED CASH	<u>43,662.35</u>	<u>92,575.65</u>	<u>133,437.00</u>	<u>133,437.00</u>	<u>136,687.00</u>
ENDING UNENCUMBERED CASH	<u><u>92,575.65</u></u>	<u><u>133,436.55</u></u>	<u><u>134,588.00</u></u>	<u><u>136,687.00</u></u>	<u><u>135,453.00</u></u>
POOL - CAPITAL IMPR. SALES TAX					
REVENUES	168,079.92	168,940.55	169,500.00	169,965.00	165,787.00
EXPENDITURES	<u>167,500.00</u>	<u>168,000.00</u>	<u>168,060.00</u>	<u>168,060.00</u>	<u>169,682.00</u>
REVENUES OVER (UNDER) EXPENDITURES	579.92	940.55	1,440.00	1,905.00	(3,895.00)
BEGINNING UNENCUMBERED CASH	<u>469.07</u>	<u>1,048.99</u>	<u>1,990.00</u>	<u>1,990.00</u>	<u>3,895.00</u>
ENDING UNENCUMBERED CASH	<u><u>1,048.99</u></u>	<u><u>1,989.54</u></u>	<u><u>3,430.00</u></u>	<u><u>3,895.00</u></u>	<u><u>-</u></u>

FUND SUMMARIES

FUND NAMES	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
SPECIAL EVENTS					
REVENUES	143,469.00	139,387.76	144,775.00	121,968.00	147,875.00
EXPENDITURES	<u>154,855.54</u>	<u>145,161.65</u>	<u>155,140.00</u>	<u>127,887.62</u>	<u>152,490.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(11,386.54)	(5,773.89)	(10,365.00)	(5,919.62)	(4,615.00)
BEGINNING UNENCUMBERED CASH	<u>36,644.34</u>	<u>25,257.80</u>	<u>19,484.00</u>	<u>19,484.00</u>	<u>13,564.38</u>
ENDING UNENCUMBERED CASH	<u>25,257.80</u>	<u>19,483.91</u>	<u>9,119.00</u>	<u>13,564.38</u>	<u>8,949.38</u>
WATER / WASTEWATER UTILITY					
REVENUES	3,475,892.02	3,615,473.12	3,771,174.00	3,721,054.00	3,701,070.00
EXPENDITURES	<u>4,048,409.05</u>	<u>3,757,296.93</u>	<u>3,734,277.00</u>	<u>3,713,342.00</u>	<u>3,929,473.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(572,517.03)	(141,823.81)	36,897.00	7,712.00	(228,403.00)
BEGINNING UNENCUMBERED CASH	<u>1,466,328.11</u>	<u>893,811.08</u>	<u>751,987.00</u>	<u>751,987.00</u>	<u>759,699.00</u>
ENDING UNENCUMBERED CASH	<u>893,811.08</u>	<u>751,987.27</u>	<u>788,884.00</u>	<u>759,699.00</u>	<u>531,296.00</u>
GRAND TOTAL					
REVENUES	10,962,975.02	12,704,973.14	12,614,511.00	12,698,919.00	11,047,053.90
EXPENDITURES	<u>11,073,429.31</u>	<u>11,891,332.25</u>	<u>13,400,236.00</u>	<u>12,548,234.62</u>	<u>11,952,164.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(110,454.29)	813,640.89	(785,725.00)	150,684.38	(905,110.10)
BEGINNING UNENCUMBERED CASH	<u>3,121,058.20</u>	<u>3,010,603.91</u>	<u>3,824,246.00</u>	<u>3,824,246.00</u>	<u>3,974,930.38</u>
ENDING UNENCUMBERED CASH	<u>3,010,603.91</u>	<u>3,824,244.80</u>	<u>3,038,521.00</u>	<u>3,974,930.38</u>	<u>3,069,820.28</u>

PROPERTY TAXES

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
TAX LEVY					
GENERAL FUND	0.3586	0.3586	0.3387	0.3387	0.3387
TRANSPORTATION	0.1344	0.1344	0.1269	0.1269	0.1269
PARKS	0.0717	0.0717	0.0677	0.0677	0.0677
DEBT SERVICE	0.3434	0.3434	0.5934	0.5934	0.5934
PUBLIC HEALTH	0.0717	0.0717	0.0677	0.0677	0.0677
TOTAL MILL LEVY	<u>0.9798</u>	<u>0.9798</u>	<u>1.1944</u>	<u>1.1944</u>	<u>1.1944</u>
ASSESSED VALUATION					
ASSESSED VALUATION	<u>110,371,838.00</u>	<u>114,867,357.00</u>	<u>127,032,557.00</u>	<u>127,032,557.00</u>	<u>129,573,209.00</u>
LEVIED TAX DOLLARS					
GENERAL FUND	405,824.36	421,712.37	430,259.00	430,259.00	448,000.00
TRANSPORTATION	152,099.27	158,053.94	161,204.00	161,204.00	167,461.00
PARKS	81,142.24	84,318.94	86,001.00	86,001.00	89,584.00
DEBT SERVICE	388,622.63	403,837.26	753,811.00	753,811.00	783,249.00
PUBLIC HEALTH	81,142.24	84,318.94	86,001.00	86,001.00	89,584.00
TAX DOLLARS	<u>1,108,830.74</u>	<u>1,152,241.45</u>	<u>1,517,276.00</u>	<u>1,517,276.00</u>	<u>1,577,878.00</u>

PERSONNEL SCHEDULE

	2019	2020	2021 Full-Time	2021 Part-Time/Seasonals
GENERAL FUND				
FINANCE & ADMINISTRATION	5.00	5.00	6.25	
COMMUNITY DEVELOPMENT	2.00	2.00	1.00	0.25
BUILDINGS & GROUNDS	1.00	1.00	1.35	0.71
POLICE	19.00	19.00	19.00	0.53
MUNICIPAL COURT	1.00	1.00	1.00	-
TOTAL GENERAL FUND	<u>28.00</u>	<u>28.00</u>	<u>28.60</u>	<u>1.49</u>
TRANSPORTATION	<u>6.00</u>	<u>6.00</u>	<u>4.00</u>	<u>-</u>
PARKS	<u>4.00</u>	<u>4.00</u>	<u>3.90</u>	<u>0.61</u>
PUBLIC HEALTH	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>
WATER / WASTEWATER	<u>3.00</u>	<u>3.00</u>	<u>4.50</u>	<u>-</u>
GRAND TOTAL	<u>42.00</u>	<u>42.00</u>	<u>42.00</u>	<u>2.60</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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	429,124.67	445,237.97	451,259.00	453,634.00	472,000.00
OTHER TAXES	26,533.55	24,512.56	23,500.00	22,500.00	22,500.00
SALES TAXES	747,058.74	749,070.31	751,300.00	758,000.00	739,160.00
PILOT	310,068.00	1,093,213.16	201,366.00	201,366.00	201,366.00
INTERGOVERNMENTAL	6,625.89	6,890.25	6,670.00	6,640.00	5,300.00
LICENSES	25,214.35	26,153.85	25,500.00	25,753.00	24,000.00
FEES & PERMITS	1,017,684.14	1,010,734.07	973,654.00	1,005,253.00	1,004,096.00
FINES & FORFEITURES	98,869.63	128,361.35	117,250.00	145,550.00	128,400.00
OTHER REVENUES	67,101.74	52,980.63	46,600.00	49,219.00	43,798.00
SALE OF SURPLUS	3,750.00	100.00	-	4,690.00	-
INVESTMENT EARNINGS	30,120.39	67,775.24	40,000.00	50,000.00	50,000.00
MISCELLANEOUS REVENUES	30,059.87	32,733.81	6,000.00	12,500.00	3,000.00
TRANSFERS IN	402,944.00	364,831.00	355,445.00	369,313.00	368,751.00
TOTAL REVENUES	<u>3,195,154.97</u>	<u>4,002,594.20</u>	<u>2,998,544.00</u>	<u>3,104,418.00</u>	<u>3,062,371.00</u>
EXPENDITURE SUMMARY					
PERSONNEL EXPENSES	2,040,999.59	2,109,785.38	2,243,636.00	2,144,911.00	2,386,420.00
OPERATING EXPENSES	578,757.51	633,338.17	713,346.00	681,263.00	682,035.00
CAPITAL OUTLAY	-	-	15,000.00	-	15,000.00
DEBT SERVICE	-	-	17,080.00	15,200.00	16,180.00
TRANSFERS OUT	595,033.00	461,866.00	252,550.00	252,550.00	176,683.00
TOTAL EXPENDITURES	<u>3,214,790.10</u>	<u>3,204,989.55</u>	<u>3,241,612.00</u>	<u>3,093,924.00</u>	<u>3,276,318.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(19,635.13)	797,604.65	(243,068.00)	10,494.00	(213,947.00)
BEGINNING UNENCUMBERED CASH BALANCE	450,765.54	431,130.41	1,228,735.00	1,228,735.00	1,239,229.00
ENDING UNENCUMBERED CASH BALANCE	<u>431,130.41</u>	<u>1,228,735.06</u>	<u>985,667.00</u>	<u>1,239,229.00</u>	<u>1,025,282.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

REVENUES FOR THE GENERAL FUND ARE EXPECTED TO BE RELATIVELY STAGNANT FROM FY 2020 ANTICIPATED COLLECTIONS. SOME REVENUE STREAMS INDICATE POSITIVE TRENDS (PROPERTY TAX, ELECTRIC FRANCHISE FEES) WHILE OTHERS ARE EXPECTED TO DECLINE (CABLE AND TELECOMMUNICATIONS FRANCHISE FEES). SALES TAXES HAVE BEEN REDUCED SLIGHTLY IN LIGHT OF CLOSURES DURING THE PANDEMIC.

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. THE CABLE FRANCHISE FEE HAS BEEN DECREASED DUE TO PROPOSED STATE LEGISLATION AFFECTING THIS REVENUE STREAM.

GENERAL FUND

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
PROPERTY TAXES					
CURRENT TAXES	405,824.36	421,712.37	430,259.00	430,259.00	448,000.00
DELINQUENT TAXES	23,300.31	23,525.60	21,000.00	23,375.00	24,000.00
TOTAL	429,124.67	445,237.97	451,259.00	453,634.00	472,000.00
OTHER TAXES					
FINANCIAL INSTITUTIONS	2,287.09	1,871.65	-	-	-
CIGARETTE TAXES	24,246.46	22,640.91	23,500.00	22,500.00	22,500.00
TOTAL	26,533.55	24,512.56	23,500.00	22,500.00	22,500.00
SALES TAXES					
SALES TAXES - 1%	747,058.74	749,070.31	751,300.00	758,000.00	739,160.00
PILOT					
PILOT PAYMENTS	310,068.00	1,093,213.16	201,366.00	201,366.00	201,366.00
INTERGOVERNMENTAL					
C.I.D. / COUNTY	5,199.07	5,463.43	5,300.00	5,300.00	5,300.00
NID / COUNTY	1,426.82	1,426.82	1,370.00	1,340.00	-
TOTAL	6,625.89	6,890.25	6,670.00	6,640.00	5,300.00
LICENSES					
LICENSES - OCCUPATIONAL	16,926.85	16,557.10	17,000.00	16,500.00	15,500.00
LICENSES - LIQUOR	8,287.50	9,596.75	8,500.00	9,253.00	8,500.00
TOTAL	25,214.35	26,153.85	25,500.00	25,753.00	24,000.00
FEES & PERMITS					
FRANCHISE FEE - ELECTRIC	663,594.68	679,362.88	678,154.00	710,000.00	722,000.00
FRANCHISE FEE - GAS	94,429.73	121,559.72	95,000.00	105,000.00	115,000.00
FRANCHISE FEE - TELECOMMUNICATIONS	131,817.21	103,358.52	105,000.00	82,195.00	73,976.00
FRANCHISE FEE - CABLE	49,536.12	49,366.51	50,000.00	51,455.00	34,870.00
BUILDING PERMITS	77,485.20	55,481.44	44,500.00	55,000.00	47,250.00
PLAN FEES	821.20	1,605.00	1,000.00	1,603.00	11,000.00
TOTAL	1,017,684.14	1,010,734.07	973,654.00	1,005,253.00	1,004,096.00
FINES & FORFEITURES					
COURT - FINES	84,597.93	108,498.67	100,000.00	125,000.00	110,000.00
COURT - FORFEITURES	4,000.00	5,430.00	4,500.00	3,500.00	4,000.00
DWI RECOUPMENT	1,706.50	2,475.00	2,000.00	3,000.00	2,500.00
COURT COSTS	7,167.05	9,998.95	9,000.00	11,500.00	9,900.00
CRIME VICTIMS - CITY	220.15	306.73	300.00	500.00	400.00
PD TRAINING - CITY	1,178.00	1,652.00	1,450.00	2,050.00	1,600.00
TOTAL	98,869.63	128,361.35	117,250.00	145,550.00	128,400.00

GENERAL FUND

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
OTHER REVENUE					
POLICE REPORTS	1,993.00	1,760.00	1,700.00	2,000.00	2,000.00
BUILDINGS & GROUNDS - RENT & DONATIONS	30,083.00	33,930.50	30,200.00	30,200.00	27,000.00
ECONOMIC DEVELOPMENT - CONTRIBUTIONS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
ECONOMIC DEVELOPMENT - REIMBURSEMENT	24,068.99	10,986.86	11,000.00	11,000.00	11,098.00
GRANTS / DONATIONS - POLICE	6,775.35	2,762.37	-	2,098.00	-
GRANTS / DONATIONS - POST	1,181.40	540.90	700.00	921.00	700.00
TOTAL	<u>67,101.74</u>	<u>52,980.63</u>	<u>46,600.00</u>	<u>49,219.00</u>	<u>43,798.00</u>
SALE OF SURPLUS					
SALE OF SURPLUS	3,750.00	100.00	-	2,185.00	-
OUTSIDE CONTRIBUTIONS	-	-	-	2,505.00	-
TOTAL	<u>3,750.00</u>	<u>100.00</u>	<u>-</u>	<u>4,690.00</u>	<u>-</u>
INVESTMENT EARNINGS					
INTEREST EARNINGS	30,120.39	67,775.24	40,000.00	50,000.00	50,000.00
MISCELLANEOUS REVENUE					
MISCELLANEOUS REVENUE	30,059.87	32,733.81	6,000.00	12,500.00	3,000.00
TOTAL	<u>30,059.87</u>	<u>32,733.81</u>	<u>6,000.00</u>	<u>12,500.00</u>	<u>3,000.00</u>
TRANSFERS IN					
TRF. FROM DEBT SERVICE (ADMIN. FEE)	15,016.00	16,553.00	17,088.00	30,956.00	32,897.00
TRF. FROM CAP. IMPR. SALES TAX (ADMIN. FEE)	15,200.00	14,800.00	15,012.00	15,012.00	14,604.00
TRF. FROM EXCISE TAX (ADMIN. FEE)	1,818.00	1,414.00	929.00	929.00	1,091.00
TRF. FROM RISK MANAGEMENT (ADMIN. FEE)	540.00	608.00	505.00	505.00	392.00
TRF. FROM RISK MANAGEMENT (REC AWARD)	3,035.00	18,035.00	3,110.00	3,110.00	3,110.00
TRF. FROM PARK / STORMWATER (ADMIN. FEE)	14,000.00	13,600.00	13,556.00	13,556.00	13,296.00
TRF. FROM PUBLIC HEALTH (ADMIN. FEE)	3,336.00	3,556.00	3,616.00	3,616.00	3,818.00
TRF. FROM POOL - CISTX (ADMIN. FEE)	7,000.00	6,720.00	6,780.00	6,780.00	6,632.00
TRF. FROM TRANSPORTATION (ADMIN. FEE)	100,940.00	38,650.00	40,229.00	40,229.00	38,717.00
TRF. FROM PARKS (ADMIN. FEE)	10,920.00	11,328.00	12,414.00	12,414.00	13,322.00
TRF. FROM WATER / WASTEWATER (ADMIN. FEE)	140,029.00	150,037.00	150,624.00	150,624.00	148,472.00
TRF. FROM WATER / WASTEWATER (TRASH)	76,610.00	78,030.00	80,082.00	80,082.00	80,900.00
TRF. FROM SPECIAL EVENTS (ADMIN. FEE)	14,500.00	11,500.00	11,500.00	11,500.00	11,500.00
TOTAL	<u>402,944.00</u>	<u>364,831.00</u>	<u>355,445.00</u>	<u>369,313.00</u>	<u>368,751.00</u>
TOTAL REVENUES	<u>3,195,154.97</u>	<u>4,002,594.20</u>	<u>2,998,544.00</u>	<u>3,104,418.00</u>	<u>3,062,371.00</u>

GENERAL FUND

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
EXPENDITURE SUMMARY					
FINANCE & ADMINISTRATION	833,702.29	840,545.69	1,014,360.00	989,609.00	1,122,405.00
COMMUNITY DEVELOPMENT	145,079.56	149,328.80	168,817.00	146,691.00	113,790.00
BUILDINGS & GROUNDS	164,899.33	178,352.22	172,900.00	169,005.00	197,300.00
POLICE DEPARTMENT	1,399,539.87	1,480,438.46	1,534,950.00	1,445,359.00	1,563,750.00
MUNICIPAL COURT	76,536.05	94,458.38	98,035.00	90,710.00	102,390.00
TRANSFERS OUT	595,033.00	461,866.00	252,550.00	252,550.00	176,683.00
TOTAL EXPENDITURES	<u>3,214,790.10</u>	<u>3,204,989.55</u>	<u>3,241,612.00</u>	<u>3,093,924.00</u>	<u>3,276,318.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(19,635.13)	797,604.65	(243,068.00)	10,494.00	(213,947.00)
BEGINNING UNENCUMBERED CASH	<u>450,765.54</u>	<u>431,130.41</u>	<u>1,228,735.00</u>	<u>1,228,735.00</u>	<u>1,239,229.00</u>
ENDING UNENCUMBERED CASH	<u>431,130.41</u>	<u>1,228,735.06</u>	<u>985,667.00</u>	<u>1,239,229.00</u>	<u>1,025,282.00</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	CUSTOMER SERVICE	COMMUNICATIONS
ACCOUNTS PAYABLE	ECONOMIC DEVELOPMENT	
BUDGETING	HUMAN RESOURCES	
CASH COLLECTIONS	RECORDS RETENTION	
CITY CLERK	PAYROLL	

EXPENDITURE SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL	501,252.82	437,035.45	548,750.00	526,535.00	647,000.00
OPERATING EXPENSES	332,449.47	403,510.24	448,530.00	447,874.00	459,225.00
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	17,080.00	15,200.00	16,180.00
TOTAL EXPENDITURES	<u>833,702.29</u>	<u>840,545.69</u>	<u>1,014,360.00</u>	<u>989,609.00</u>	<u>1,122,405.00</u>

FINANCE & ADMINISTRATION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	373,972.50	318,894.48	385,700.00	373,000.00	433,500.00
FICA	26,636.43	21,875.30	29,550.00	28,535.00	33,200.00
INSURANCE BENEFITS	44,861.57	41,461.69	57,100.00	55,000.00	90,100.00
LAGERS	55,782.32	54,803.98	76,400.00	70,000.00	90,200.00
TOTAL	<u>501,252.82</u>	<u>437,035.45</u>	<u>548,750.00</u>	<u>526,535.00</u>	<u>647,000.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE	491.02	330.94	500.00	500.00	1,000.00
OFFICE SUPPLIES	3,557.85	7,868.33	4,500.00	4,500.00	4,105.00
PRINTING	989.09	2,235.17	2,000.00	1,500.00	1,500.00
POSTAGE	1,588.30	1,070.15	1,500.00	1,200.00	1,100.00
PUBLICATIONS & DUES	7,442.42	17,554.65	9,770.00	8,500.00	9,700.00
MEETINGS & CONVENTIONS	21,179.18	16,141.84	17,340.00	6,500.00	19,500.00
TELEPHONE	9,443.21	17,817.90	17,820.00	17,820.00	17,000.00
BUILDING MAINTENANCE / UTILITIES / TRASH	22,904.78	24,106.85	23,700.00	20,000.00	14,200.00
INSURANCE	118,872.97	110,339.16	156,700.00	160,999.00	178,720.00
PROFESSIONAL FEES	49,887.44	93,411.25	109,400.00	101,000.00	87,600.00
COMCAST INTERNET SERVICE	2,174.36	2,305.02	2,500.00	-	-
COUNTY TAX COLLECTOR FEE	51,965.88	53,921.68	53,000.00	70,000.00	75,000.00
ETS - COLLECTION FEES	335.12	331.87	400.00	352.00	400.00
PAYROLL SERVICES	10,342.05	11,483.48	12,600.00	12,000.00	13,000.00
ELECTION EXPENSE	2,980.84	9,391.21	3,500.00	3,500.00	3,500.00
SERVICE & MAINTENANCE OFFICE EQUIPMENT	11,833.69	12,810.60	11,750.00	12,750.00	12,100.00
AUTO ALLOWANCE / MILEAGE	723.66	1,238.03	1,250.00	750.00	500.00
EQUIPMENT MAINTANANCE & REPAIR	-	79.10	-	-	-
PAYMENTS TO DOWNTOWN CID	5,699.07	5,963.43	5,800.00	5,800.00	5,800.00
MISCELLANEOUS EXPENSE	10,038.54	15,109.58	14,500.00	17,700.00	12,000.00
MISC EXP-MAYOR'S TREE FUND	-	-	-	2,503.00	2,500.00
TOTAL	<u>332,449.47</u>	<u>403,510.24</u>	<u>448,530.00</u>	<u>447,874.00</u>	<u>459,225.00</u>
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEBT SERVICE					
LEASE - TELEPHONE	-	-	13,380.00	11,500.00	12,360.00
LEASE - COPIER	-	-	3,700.00	3,700.00	3,820.00
TOTAL	<u>-</u>	<u>-</u>	<u>17,080.00</u>	<u>15,200.00</u>	<u>16,180.00</u>
TOTAL	<u>833,702.29</u>	<u>840,545.69</u>	<u>1,014,360.00</u>	<u>989,609.00</u>	<u>1,122,405.00</u>

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 AND PROMOTIONS
 NUISANCE ABATEMENT
 PROPERTY MAINTENANCE
 SITE REVIEW

EXPENDITURE SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL	97,291.60	138,980.48	107,035.00	97,167.00	89,440.00
OPERATING	47,787.96	10,348.32	61,782.00	49,524.00	24,350.00
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	145,079.56	149,328.80	168,817.00	146,691.00	113,790.00

COMMUNITY DEVELOPMENT

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	78,730.15	106,719.77	81,580.00	78,000.00	64,000.00
FICA	5,983.85	8,011.06	6,335.00	5,967.00	5,000.00
INSURANCE BENEFITS	3,965.31	7,274.87	8,000.00	3,500.00	9,440.00
LAGERS	8,612.29	16,974.78	11,120.00	9,700.00	11,000.00
TOTAL	<u>97,291.60</u>	<u>138,980.48</u>	<u>107,035.00</u>	<u>97,167.00</u>	<u>89,440.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE	130.88	-	300.00	300.00	300.00
OFFICE SUPPLIES	1,619.12	1,641.67	2,000.00	1,000.00	800.00
PRINTING	178.00	745.40	700.00	500.00	500.00
POSTAGE	245.58	141.32	500.00	250.00	200.00
PUBLICATIONS & DUES	1,132.00	1,087.00	900.00	1,177.00	1,000.00
MEETINGS & CONVENTIONS	658.96	1,574.89	2,500.00	-	1,300.00
TELEPHONE	108.13	-	-	-	-
BUILDING MAINTENANCE / UTILITIES / TRASH	-	-	-	-	-
INSURANCE	-	-	-	-	-
PROFESSIONAL FEES	34,050.00	-	44,245.00	36,320.00	13,000.00
OFFICE EQUIPMENT & FURNITURE	1,246.36	1,282.43	2,025.00	1,350.00	1,400.00
PLANNING & ZONING EXPENSE	262.90	1,440.44	1,000.00	1,000.00	1,000.00
ETS COLLECTION FEES	678.59	1,201.89	1,000.00	1,200.00	1,200.00
MAPS, DEEDS & RESEARCH	69.00	-	250.00	250.00	150.00
EDP - 4TH FIREWORKS DISPLAY	4,560.00	-	-	-	-
ECONOMIC DEVELOPMENT EFFORTS	1,349.07	-	1,362.00	1,427.00	1,500.00
VEHICLE EXPENSE - GAS & OIL	519.54	915.58	1,000.00	700.00	1,000.00
VEHICLE MAINTENANCE & REPAIRS	715.95	280.00	500.00	550.00	750.00
EQUIPMENT & SUPPLIES	-	-	-	-	-
MISCELLANEOUS EXPENSE	263.88	37.70	500.00	500.00	250.00
CONDEMNATION EXPENSE	-	-	3,000.00	3,000.00	-
TOTAL	<u>47,787.96</u>	<u>10,348.32</u>	<u>61,782.00</u>	<u>49,524.00</u>	<u>24,350.00</u>
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	<u>145,079.56</u>	<u>149,328.80</u>	<u>168,817.00</u>	<u>146,691.00</u>	<u>113,790.00</u>

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 DISPOSAL CONTRACTS

EXPENDITURE SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES	102,598.05	117,087.51	117,251.00	120,200.00	133,420.00
OPERATING EXPENSES	62,301.28	61,264.71	55,649.00	48,805.00	63,880.00
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	<u>164,899.33</u>	<u>178,352.22</u>	<u>172,900.00</u>	<u>169,005.00</u>	<u>197,300.00</u>

BUILDINGS & GROUNDS

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	72,878.60	82,359.82	78,351.00	83,000.00	91,000.00
FICA	5,112.05	5,580.30	6,200.00	6,200.00	7,000.00
INSURANCE BENEFITS	16,261.23	15,685.22	18,400.00	18,000.00	19,420.00
LAGERS	8,346.17	13,462.17	14,300.00	13,000.00	16,000.00
TOTAL	<u>102,598.05</u>	<u>117,087.51</u>	<u>117,251.00</u>	<u>120,200.00</u>	<u>133,420.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE					450.00
OFFICE SUPPLIES	-	-	-	-	500.00
TELEPHONE	946.72	435.20	500.00	500.00	500.00
BUILDING MAINTENANCE, UTILITIES & TRASH	52,967.47	54,391.04	29,500.00	24,000.00	23,000.00
BUILDING MAINTENANCE & REPAIRS	-	-	20,149.00	19,000.00	20,000.00
SERVICE & MAINTENANCE OFFICE EQUIPMENT	1,850.00	1,840.00	-	-	2,000.00
VEHICLE EXPENSE - GAS & OIL	-	-	-	-	4,500.00
VEHICLE MAINT. & REPAIRS	-	-	-	-	1,000.00
EQUIPMENT MAINTENANCE & REPAIR	3,479.54	1,097.19	3,500.00	3,500.00	2,250.00
RECYCLING PROGRAM	1,903.34	1,632.98	-	305.00	480.00
TOOLS, EQUIPMENT & SUPPLIES	1,149.71	1,491.22	1,500.00	1,000.00	1,500.00
HOLIDAY LIGHTS					7,500.00
MISCELLANEOUS EXPENSE	4.50	377.08	500.00	500.00	200.00
TOTAL	<u>62,301.28</u>	<u>61,264.71</u>	<u>55,649.00</u>	<u>48,805.00</u>	<u>63,880.00</u>
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	<u>164,899.33</u>	<u>178,352.22</u>	<u>172,900.00</u>	<u>169,005.00</u>	<u>197,300.00</u>

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	INVESTIGATIONS OFFICER TRAINING PATROL POLICE RECORDS TRAFFIC CONTROL
---	---

EXPENDITURE SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES	1,277,630.90	1,340,044.50	1,390,800.00	1,328,209.00	1,432,100.00
OPERATING EXPENSES	121,908.97	140,393.96	129,150.00	117,150.00	116,650.00
CAPITAL OUTLAY	-	-	15,000.00	-	15,000.00
TOTAL EXPENDITURES	<u>1,399,539.87</u>	<u>1,480,438.46</u>	<u>1,534,950.00</u>	<u>1,445,359.00</u>	<u>1,563,750.00</u>

POLICE DEPARTMENT

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES- POLICE OFFICERS	719,514.21	805,647.67	778,100.00	730,100.00	738,000.00
SALARIES - DISPATCHERS	155,596.73	133,819.23	169,500.00	157,500.00	201,000.00
SALARIES - CROSS GUARD / POLICE CLERK	46,087.24	47,523.97	45,700.00	55,000.00	58,000.00
FICA	67,457.93	69,951.63	76,000.00	72,109.00	77,000.00
INSURANCE BENEFITS	163,138.42	153,928.56	195,000.00	187,000.00	230,100.00
LAGERS	123,180.37	125,002.59	126,500.00	126,500.00	128,000.00
UNEMPLOYMENT EXPENSE	2,656.00	4,170.85	-	-	-
TOTAL	1,277,630.90	1,340,044.50	1,390,800.00	1,328,209.00	1,432,100.00
OPERATING EXPENSES					
UNIFORM EXPENSE	2,664.68	5,224.74	6,000.00	5,000.00	5,000.00
OFFICERS EQUIPMENT & SUPPLIES	3,987.38	22,557.93	5,000.00	4,000.00	4,000.00
OFFICE SUPPLIES	9,550.62	7,895.24	7,500.00	7,500.00	7,500.00
PRINTING	966.08	412.00	1,000.00	1,500.00	1,000.00
POSTAGE	196.01	100.69	300.00	300.00	300.00
PUBLICATIONS & DUES	645.00	1,000.00	875.00	875.00	875.00
MEETINGS & CONVENTIONS	5,151.73	4,907.86	7,875.00	7,875.00	7,875.00
SPECIAL TRAINING	3,418.08	4,380.61	7,500.00	7,500.00	7,500.00
TELEPHONE	15,202.86	9,827.61	6,200.00	6,200.00	6,200.00
BUILDING MAINTENANCE, UTILITIES, TRASH	31,367.45	34,725.94	28,000.00	25,000.00	25,000.00
INSURANCE	-	-	-	-	-
OFFICE EQUIPMENT & FURNITURE	-	-	3,500.00	3,000.00	3,000.00
COMCAST INTERNET SERVICE	2,596.32	1,965.60	2,700.00	2,700.00	2,700.00
SIREN EXPENSE	5,850.44	5,972.03	6,400.00	6,400.00	6,400.00
REJIS SYSTEM USER CHARGES	2,991.24	4,184.14	4,000.00	4,000.00	4,000.00
SERVICE & MAINTENANCE OFFICE EQUIPMENT	1,181.04	1,155.14	1,300.00	1,300.00	1,300.00
AUTO EXPENSE - FUEL & OIL	16,332.73	17,547.18	18,000.00	19,000.00	19,000.00
AUTO MAINTENANCE & REPAIR	8,528.90	5,323.17	8,500.00	6,000.00	6,000.00
EQUIPMENT MAINTENANCE & REPAIR	249.12	-	500.00	-	-
RADIO & RADAR REPAIRS	-	613.68	500.00	-	-
LAB SERVICES	-	-	1,000.00	500.00	500.00
GRANT MATCH POOL	-	5,215.56	-	-	-
PRISONER & JAIL CARE	9,001.05	5,881.77	10,000.00	6,000.00	6,000.00
DWI TESTING EXPENSE	-	-	500.00	500.00	500.00
MISCELLANEOUS EXPENSE	2,028.24	1,503.07	2,000.00	2,000.00	2,000.00
TOTAL	121,908.97	140,393.96	129,150.00	117,150.00	116,650.00
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	-	-	15,000.00	-	15,000.00
TOTAL	-	-	15,000.00	-	15,000.00
TOTAL	1,399,539.87	1,480,438.46	1,534,950.00	1,445,359.00	1,563,750.00

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

ESTABLISHMENT OF COURT FEE SCHEDULE
 SUBPOENA ISSUANCE
 WARRANT ISSUANCE

EXPENDITURE SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES	62,226.22	76,637.44	79,800.00	72,800.00	84,460.00
OPERATING EXPENSES	14,309.83	17,820.94	18,235.00	17,910.00	17,930.00
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	76,536.05	94,458.38	98,035.00	90,710.00	102,390.00

MUNICIPAL COURT

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	48,386.38	52,221.46	48,800.00	45,000.00	51,000.00
FICA	3,816.70	3,491.61	3,800.00	2,800.00	4,000.00
INSURANCE BENEFITS	830.30	12,148.92	17,500.00	16,500.00	18,460.00
LAGERS	9,192.84	8,775.45	9,700.00	8,500.00	11,000.00
TOTAL	<u>62,226.22</u>	<u>76,637.44</u>	<u>79,800.00</u>	<u>72,800.00</u>	<u>84,460.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE	-	-	-	-	-
OFFICE SUPPLIES	284.59	257.17	250.00	250.00	250.00
PRINTING	536.70	2,096.74	2,000.00	1,500.00	1,150.00
POSTAGE	158.88	97.73	200.00	100.00	100.00
PUBLICATIONS & DUES	85.00	85.00	125.00	100.00	120.00
MEETINGS & CONVENTIONS	361.11	1,741.75	2,000.00	2,000.00	2,000.00
CONTRACTUAL SERVICES	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
OFFICE EQUIPMENT & FURNITURE	-	-	-	-	-
ETS COLLECTION FEES	801.36	1,168.52	1,200.00	1,500.00	1,750.00
SERVICE & MAINTENANCE OFFICE EQUIPMENT	4,882.19	4,985.05	5,160.00	5,160.00	5,260.00
MISCELLANEOUS EXPENSE	-	188.98	100.00	100.00	100.00
TOTAL	<u>14,309.83</u>	<u>17,820.94</u>	<u>18,235.00</u>	<u>17,910.00</u>	<u>17,930.00</u>
CAPITAL OUTLAY					
MACHINERY AND EQUIPMENT	-	-	-	-	-
TOTAL	<u>76,536.05</u>	<u>94,458.38</u>	<u>98,035.00</u>	<u>90,710.00</u>	<u>102,390.00</u>

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.

EXPENDITURE SUMMARY	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
TRANSFERS OUT	<u>595,033.00</u>	<u>461,866.00</u>	<u>252,550.00</u>	<u>252,550.00</u>	<u>176,683.00</u>
TOTAL	<u>595,033.00</u>	<u>461,866.00</u>	<u>252,550.00</u>	<u>252,550.00</u>	<u>176,683.00</u>

TRANSFERS OUT

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
TRANSFERS OUT					
TRF. TO DEBT SERVICE (PILOT)	160,068.00	160,068.00	-	-	-
TRF. TO TRANSPORTATION	300,000.00	300,000.00	250,000.00	250,000.00	175,000.00
TRF. TO PARKS		-	900.00	900.00	
TRF. TO CAPITAL PROJECTS	103,994.00	-	-	-	-
TRF. TO CAPITAL IMPROVEMENTS SALES TAX	15,000.00	-	-	-	-
TRF. TO EQUIPMENT REPLACEMENT	15,971.00	1,798.00	1,650.00	1,650.00	1,683.00
TOTAL	<u>595,033.00</u>	<u>461,866.00</u>	<u>252,550.00</u>	<u>252,550.00</u>	<u>176,683.00</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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
MISCELLANEOUS	<u>5,628.56</u>	<u>60,443.30</u>	<u>16,826.00</u>	<u>16,826.00</u>	<u>9,800.00</u>
TOTAL REVENUES	<u>5,628.56</u>	<u>60,443.30</u>	<u>16,826.00</u>	<u>16,826.00</u>	<u>9,800.00</u>
EXPENDITURE SUMMARY					
OPERATING EXPENSES	9,754.46	5,900.74	30,628.00	30,628.00	6,200.00
CAPITAL OUTLAY	-	-	28,500.00	28,500.00	-
TRANSFERS OUT	<u>4,940.00</u>	<u>57,723.00</u>	<u>4,980.00</u>	<u>4,980.00</u>	<u>4,917.00</u>
TOTAL EXPENDITURES	<u>14,694.46</u>	<u>63,623.74</u>	<u>64,108.00</u>	<u>64,108.00</u>	<u>11,117.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(9,065.90)	(3,180.44)	(47,282.00)	(47,282.00)	(1,317.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>249,234.11</u>	<u>240,168.21</u>	<u>236,988.00</u>	<u>236,988.00</u>	<u>189,706.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>240,168.21</u>	<u>236,987.77</u>	<u>189,706.00</u>	<u>189,706.00</u>	<u>188,389.00</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 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
MISCELLANEOUS					
MPR REBATES	5,628.56	24,913.96	9,800.00	9,800.00	9,800.00
CLAIM REIMBURSEMENT	-	35,529.34	7,026.00	7,026.00	-
TOTAL	<u>5,628.56</u>	<u>60,443.30</u>	<u>16,826.00</u>	<u>16,826.00</u>	<u>9,800.00</u>
EXPENDITURES					
OPERATING EXPENSES					
SAFETY PROGRAMS	2,547.97	5,401.02	6,200.00	6,200.00	6,200.00
CITY LAKE DAM ENGINEERING	-	-	15,000.00	15,000.00	-
DEDUCTIBLES - LIABILITY CLAIM	7,206.49	499.72	9,428.00	9,428.00	-
TOTAL	<u>9,754.46</u>	<u>5,900.74</u>	<u>30,628.00</u>	<u>30,628.00</u>	<u>6,200.00</u>
CAPITAL OUTLAY					
IMPROVEMENTS	-	-	28,500.00	28,500.00	-
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	540.00	608.00	505.00	505.00	392.00
TRF. TO GENERAL FUND (REC AWARD)	3,035.00	18,035.00	3,110.00	3,110.00	3,110.00
TRF. TO PUBLIC HEALTH	100.00	100.00	100.00	100.00	150.00
TRF. TO TRANSPORTATION	475.00	575.00	575.00	575.00	535.00
TRF. TO PARKS	455.00	405.00	405.00	405.00	440.00
TRF. TO WATER / WASTEWATER	335.00	285.00	285.00	285.00	290.00
TRF. TO CAPITAL IMPROVEMENTS SALES TAX	-	37,715.00	-	-	-
TOTAL	<u>4,940.00</u>	<u>57,723.00</u>	<u>4,980.00</u>	<u>4,980.00</u>	<u>4,917.00</u>
TOTAL EXPENDITURES	<u>14,694.46</u>	<u>63,623.74</u>	<u>64,108.00</u>	<u>64,108.00</u>	<u>11,117.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(9,065.90)	(3,180.44)	(47,282.00)	(47,282.00)	(1,317.00)
BEGINNING UNENCUMBERED CASH	249,234.11	240,168.21	236,988.00	236,988.00	189,706.00
ENDING UNENCUMBERED CASH	<u>240,168.21</u>	<u>236,987.77</u>	<u>189,706.00</u>	<u>189,706.00</u>	<u>188,389.00</u>

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).

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
TRANSFERS IN	<u>55,636.00</u>	<u>38,674.00</u>	<u>25,331.00</u>	<u>25,331.00</u>	<u>33,416.00</u>
TOTAL REVENUES	<u>55,636.00</u>	<u>38,674.00</u>	<u>25,331.00</u>	<u>25,331.00</u>	<u>33,416.00</u>
EXPENDITURE SUMMARY					
CAPITAL OUTLAY	<u>43,370.40</u>	<u>28,139.00</u>	<u>28,500.00</u>	<u>28,500.00</u>	<u>-</u>
TOTAL EXPENDITURES	<u>43,370.40</u>	<u>28,139.00</u>	<u>28,500.00</u>	<u>28,500.00</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	12,265.60	10,535.00	(3,169.00)	(3,169.00)	33,416.00
BEGINNING UNENCUMBERED CASH BALANCE	<u>41,794.66</u>	<u>54,060.26</u>	<u>64,595.00</u>	<u>64,595.00</u>	<u>61,426.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>54,060.26</u>	<u>64,595.26</u>	<u>61,426.00</u>	<u>61,426.00</u>	<u>94,842.00</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 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
TRANSFERS IN					
TRF. FROM GENERAL FUND	15,971.00	1,798.00	1,650.00	1,650.00	1,683.00
TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	22,295.00	20,582.00	10,012.00	10,012.00	18,124.00
TRF. FROM PUBLIC HEALTH	-	-	5,684.00	5,684.00	5,684.00
TRF. FROM TRANSPORTATION	17,370.00	16,294.00	7,985.00	7,985.00	7,925.00
TOTAL	<u>55,636.00</u>	<u>38,674.00</u>	<u>25,331.00</u>	<u>25,331.00</u>	<u>33,416.00</u>
TOTAL REVENUES	<u>55,636.00</u>	<u>38,674.00</u>	<u>25,331.00</u>	<u>25,331.00</u>	<u>33,416.00</u>
EXPENDITURES					
CAPITAL OUTLAY					
POLICE EQUIPMENT	43,370.40	28,139.00	3,500.00	3,500.00	-
PARK EQUIPMENT	-	-	25,000.00	25,000.00	-
TOTAL EXPENDITURES	<u>43,370.40</u>	<u>28,139.00</u>	<u>28,500.00</u>	<u>28,500.00</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	12,265.60	10,535.00	(3,169.00)	(3,169.00)	33,416.00
BEGINNING UNENCUMBERED CASH	<u>41,794.66</u>	<u>54,060.26</u>	<u>64,595.00</u>	<u>64,595.00</u>	<u>61,426.00</u>
ENDING UNENCUMBERED CASH	<u>54,060.26</u>	<u>64,595.26</u>	<u>61,426.00</u>	<u>61,426.00</u>	<u>94,842.00</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
 SNOW REMOVAL
 STREET MAINTENANCE
 STREET OVERLAY CONTRACT

STREET SWEEPING
 STORM SEWER MAINTENANCE
 TRAFFIC SIGN MAINTENANCE

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	160,832.89	166,871.12	169,104.00	169,804.00	175,702.45
OTHER TAXES	338,186.19	336,470.72	347,000.00	343,800.00	305,605.00
SALES TAXES	336,197.41	337,882.22	338,900.00	340,000.00	327,300.00
OTHER REVENUES	149,368.09	253,940.36	158,581.00	167,167.00	157,100.00
MISCELLANEOUS REVENUES	8,114.37	412.00	-	2,130.00	2,200.00
TRANSFERS IN	444,475.00	500,575.00	325,575.00	325,575.00	260,535.00
TOTAL REVENUES	<u>1,437,173.95</u>	<u>1,596,151.42</u>	<u>1,339,160.00</u>	<u>1,348,476.00</u>	<u>1,228,442.45</u>

EXPENDITURE SUMMARY					
PERSONNEL SERVICES	323,703.41	352,270.33	332,375.00	295,100.00	281,500.00
OPERATING EXPENSES	300,101.43	367,249.49	364,930.00	344,485.00	367,150.00
CAPITAL OUTLAY	201,946.66	532,796.88	559,575.00	519,275.00	555,000.00
TRANSFERS OUT	118,310.00	656,012.00	98,214.00	98,214.00	46,642.00
TOTAL EXPENDITURES	<u>944,061.50</u>	<u>1,908,328.70</u>	<u>1,355,094.00</u>	<u>1,257,074.00</u>	<u>1,250,292.00</u>
REVENUES OVER (UNDER) EXPENDITURES	493,112.45	(312,177.28)	(15,934.00)	91,402.00	(21,849.55)
BEGINNING UNENCUMBERED CASH BALANCE	195,309.33	688,421.78	376,245.00	376,245.00	467,647.00
ENDING UNENCUMBERED CASH BALANCE	<u>688,421.78</u>	<u>376,244.50</u>	<u>360,311.00</u>	<u>467,647.00</u>	<u>445,797.45</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

REVENUES IN THE TRANSPORTATION FUND CONTINUE TO BE FAVORABLE WITH SLIGHT INCREASES IN SOME TAX SOURCES, INCLUDING PROPERTY TAXES. SALES TAX, GAS TAX, AND DISTRIBUTIONS FROM OTHERS WHICH ARE DERIVED FROM SALES TAX HAVE BEEN REDUCED IN LIGHT OF THE PANDEMIC.

TRANSPORTATION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
PROPERTY TAX					
CURRENT TAXES	152,099.27	158,053.94	161,204.00	161,204.00	167,461.00
DELINQUENT TAXES	8,733.62	8,817.18	7,900.00	8,600.00	8,241.45
TOTAL	<u>160,832.89</u>	<u>166,871.12</u>	<u>169,104.00</u>	<u>169,804.00</u>	<u>175,702.45</u>
OTHER TAXES					
TAXES - STATE MOTOR VEHICLE	87,058.97	72,482.27	78,000.00	75,500.00	71,010.00
TAXES - STATE GASOLINE	240,735.82	254,285.14	259,000.00	259,000.00	225,295.00
CIGARETTE TAXES	10,391.40	9,703.31	10,000.00	9,300.00	9,300.00
TOTAL	<u>338,186.19</u>	<u>336,470.72</u>	<u>347,000.00</u>	<u>343,800.00</u>	<u>305,605.00</u>
SALES TAXES					
		0.50%			
TAXES - 1/2 TRANSPORTATION SALES TAX	336,197.41	337,882.22	338,900.00	340,000.00	327,300.00
TOTAL	<u>336,197.41</u>	<u>337,882.22</u>	<u>338,900.00</u>	<u>340,000.00</u>	<u>327,300.00</u>
OTHER REVENUE					
CASS COUNTY TRANSPORTATION GRANT	91,640.00	190,808.00	95,581.00	101,419.00	90,600.00
CASS COUNTY ROAD & BRIDGE SHARE	53,371.09	57,213.36	57,000.00	59,373.00	60,000.00
EXCAVATION / ROW PERMITS	-	125.00	-	375.00	-
MISCELLANEOUS GRANTS & DONATIONS	4,357.00	5,794.00	6,000.00	6,000.00	6,500.00
TOTAL	<u>149,368.09</u>	<u>253,940.36</u>	<u>158,581.00</u>	<u>167,167.00</u>	<u>157,100.00</u>
MISCELLANEOUS					
MISCELLANEOUS REVENUE	8,114.37	412.00	-	2,130.00	2,200.00
TOTAL	<u>8,114.37</u>	<u>412.00</u>	<u>-</u>	<u>2,130.00</u>	<u>2,200.00</u>
TRANSFERS IN					
TRF. FROM GENERAL FUND	300,000.00	300,000.00	250,000.00	250,000.00	175,000.00
TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TRF. FROM EXCISE TAX	44,000.00	100,000.00	-	-	-
TRF. FROM RISK MANAGEMENT	475.00	575.00	575.00	575.00	535.00
TRF. FROM PARK / STORMWATER SALES TAX	50,000.00	50,000.00	25,000.00	25,000.00	35,000.00
TOTAL	<u>444,475.00</u>	<u>500,575.00</u>	<u>325,575.00</u>	<u>325,575.00</u>	<u>260,535.00</u>
TOTAL REVENUES	<u>1,437,173.95</u>	<u>1,596,151.42</u>	<u>1,339,160.00</u>	<u>1,348,476.00</u>	<u>1,228,442.45</u>

TRANSPORTATION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
EXPENDITURES					
PERSONNEL SERVICES					
SALARIES	224,292.11	253,826.38	221,534.00	200,000.00	190,000.00
FICA	16,158.01	18,256.79	16,932.00	15,100.00	14,500.00
INSURANCE BENEFITS	37,094.54	32,542.34	50,000.00	45,000.00	37,500.00
LAGERS	46,158.75	47,644.82	43,909.00	35,000.00	39,500.00
TOTAL	323,703.41	352,270.33	332,375.00	295,100.00	281,500.00
OPERATING EXPENSES					
UNIFORM EXPENSE	1,528.07	1,429.44	2,250.00	2,250.00	2,500.00
OFFICE SUPPLIES	332.19	260.77	1,000.00	500.00	500.00
PRINTING			-	1,311.00	-
TELEPHONE	9,442.24	8,038.42	9,500.00	7,000.00	7,000.00
BUILDING MAINTENANCE, UTILITIES & TRASH	4,269.33	5,957.22	3,950.00	3,950.00	4,500.00
INSURANCE	32,124.45	31,268.65	38,800.00	40,544.00	60,050.00
PROFESSIONAL FEES	6,467.83	1,885.08	-	-	-
OFFICE EQUIPMENT & FURNITURE	1,646.04	1,830.84	2,000.00	2,000.00	2,000.00
VEHICLE EXPENSE - GAS & OIL	15,113.88	18,099.68	16,430.00	16,430.00	21,400.00
VEHICLE MAINTENANCE & REPAIRS	5,913.26	17,050.49	15,000.00	15,000.00	15,000.00
EQUIPMENT MAINTENANCE & REPAIRS	8,607.33	6,950.16	23,000.00	23,000.00	10,000.00
EQUIPMENT RENTAL	2,142.26	318.79	500.00	500.00	500.00
ROCK, ASPHALT & ROAD MATERIALS	25,171.32	37,787.10	40,000.00	40,000.00	40,000.00
SALT & SAND / SNOW REMOVAL	21,883.39	54,943.71	30,000.00	30,000.00	31,200.00
CULVERTS	2,815.80	2,437.50	2,500.00	2,500.00	2,500.00
STREET SIGNS	4,172.74	608.83	2,500.00	3,000.00	4,000.00
STREET LIGHTING	142,880.42	160,284.38	155,000.00	135,000.00	150,000.00
TOOLS & SUPPLIES	1,370.99	2,382.85	5,000.00	4,000.00	2,000.00
MISCELLANEOUS EXPENSE	25.88	5,179.77	4,500.00	4,500.00	1,000.00
CONTRACT TREE REMOVAL	650.00	-	-	-	-
OATS BUS	13,544.01	10,535.81	13,000.00	13,000.00	13,000.00
TOTAL	300,101.43	367,249.49	364,930.00	344,485.00	367,150.00
CAPITAL OUTLAY					
MAJOR IMPROVEMENT PROJECTS	189,672.39	519,892.74	541,800.00	501,508.00	555,000.00
MACHINERY & EQUIPMENT	12,274.27	12,904.14	17,775.00	17,767.00	-
TOTAL	201,946.66	532,796.88	559,575.00	519,275.00	555,000.00
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	100,940.00	38,650.00	40,229.00	40,229.00	38,717.00
TRF. TO CAPITAL PROJECTS	-	601,068.00	50,000.00	50,000.00	-
TRF. TO EQUIPMENT REPLACEMENT	17,370.00	16,294.00	7,985.00	7,985.00	7,925.00
TOTAL	118,310.00	656,012.00	98,214.00	98,214.00	46,642.00
TOTAL EXPENDITURES	944,061.50	1,908,328.70	1,355,094.00	1,257,074.00	1,250,292.00
REVENUES OVER (UNDER) EXPENDITURES	493,112.45	(312,177.28)	(15,934.00)	91,402.00	(21,849.55)
BEGINNING UNENCUMBERED CASH	195,309.33	688,421.78	376,245.00	376,245.00	467,647.00
ENDING UNENCUMBERED CASH	688,421.78	376,244.50	360,311.00	467,647.00	445,797.45

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 POOL
 CITY LAKE

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	85,804.54	89,022.74	90,201.00	90,651.00	93,993.00
FEES & PERMITS	9,255.62	438.00	1,000.00	2,420.00	7,500.00
OTHER REVENUES	13,150.00	-	-	39,075.00	-
CHARGES FOR SERVICES	198,204.01	204,678.31	218,650.00	213,584.00	225,350.00
SALE OF SURPLUS	9,100.00	290.00	-	-	-
MISCELLANEOUS REVENUES	4,529.42	6,323.81	1,450.00	6,500.00	6,200.00
TRANSFERS IN	<u>290,555.00</u>	<u>270,405.00</u>	<u>300,305.00</u>	<u>300,305.00</u>	<u>299,440.00</u>
TOTAL REVENUES	<u>610,598.59</u>	<u>571,157.86</u>	<u>611,606.00</u>	<u>652,535.00</u>	<u>632,483.00</u>

EXPENDITURE SUMMARY					
PERSONNEL EXPENSES	358,209.78	370,766.77	363,806.00	358,519.00	374,450.00
OPERATING EXPENSES	211,533.77	213,914.95	262,824.00	255,445.00	244,690.00
CAPITAL OUTLAY	88,470.77	10,076.97	-	-	-
DEBT SERVICE	-	-	-	-	-
TRANSFERS OUT	<u>29,685.00</u>	<u>31,463.00</u>	<u>17,719.00</u>	<u>18,131.00</u>	<u>13,322.00</u>
TOTAL EXPENDITURES	<u>687,899.32</u>	<u>626,221.69</u>	<u>644,349.00</u>	<u>632,095.00</u>	<u>632,462.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(77,300.73)	(55,063.83)	(32,743.00)	20,440.00	21.00
BEGINNING UNENCUMBERED CASH BALANCE	<u>180,196.86</u>	<u>102,896.13</u>	<u>47,832.00</u>	<u>47,832.00</u>	<u>68,272.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>102,896.13</u>	<u>47,832.30</u>	<u>15,089.00</u>	<u>68,272.00</u>	<u>68,293.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

PARKS

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PARKS REVENUES					
PROPERTY TAXES					
CURRENT TAXES	81,142.24	84,318.94	86,001.00	86,001.00	89,584.00
DELINQUENT TAXES	4,662.30	4,703.80	4,200.00	4,650.00	4,409.00
TOTAL	<u>85,804.54</u>	<u>89,022.74</u>	<u>90,201.00</u>	<u>90,651.00</u>	<u>93,993.00</u>
FEES & PERMITS					
DEVELOPMENT FEES	9,255.62	438.00	1,000.00	2,420.00	7,500.00
OTHER REVENUES					
MISCELLANEOUS INCOME	13,150.00	-	-	39,075.00	-
CHARGES FOR SERVICES - PARKS					
FIELD & LIGHT FEES	3,190.00	3,847.85	3,000.00	3,200.00	3,500.00
PROGRAM FEES	13,831.00	7,807.00	2,050.00	1,967.00	3,000.00
FATHER DAUGHTER DANCE	-	-	8,750.00	8,750.00	5,500.00
SHELTER RESERVATIONS	2,262.50	1,975.00	2,500.00	2,820.00	3,000.00
LL BASEBALL / SOFTBALL	48,014.50	55,174.00	53,100.00	53,100.00	56,000.00
BOYS / GIRLS BASKETBALL	20,741.73	20,619.00	22,000.00	20,697.00	23,000.00
LL GIRLS VOLLEYBALL	9,184.00	8,923.00	9,750.00	9,750.00	9,750.00
ADULT PROGRAMS	8,570.00	7,515.00	10,900.00	7,160.00	11,000.00
TINY TOT PROGRAMS	5,025.50	4,312.00	4,750.00	4,750.00	4,750.00
FITNESS	-	968.14	750.00	340.00	250.00
CONCESSIONS	23,913.41	25,197.01	27,600.00	24,500.00	27,600.00
TOTAL	<u>134,732.64</u>	<u>136,338.00</u>	<u>145,150.00</u>	<u>137,034.00</u>	<u>147,350.00</u>
SALE OF SURPLUS					
SALE OF SURPLUS	9,100.00	290.00	-	-	-
MISCELLANEOUS INCOME					
MISCELLANEOUS INCOME	4,529.42	6,323.81	1,450.00	6,500.00	6,200.00
TOTAL	<u>256,572.22</u>	<u>232,412.55</u>	<u>237,801.00</u>	<u>275,680.00</u>	<u>255,043.00</u>

PARKS

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
CHARGES FOR SERVICES - POOL					
ADMISSIONS	21,401.27	18,742.46	21,500.00	24,061.00	23,500.00
PASSES	19,567.50	25,824.85	28,000.00	27,038.00	28,000.00
LESSONS	10,395.00	9,445.00	9,000.00	11,518.00	11,000.00
POOL RENTAL	<u>8,630.00</u>	<u>10,610.00</u>	<u>10,500.00</u>	<u>9,133.00</u>	<u>10,500.00</u>
TOTAL	<u>59,993.77</u>	<u>64,622.31</u>	<u>69,000.00</u>	<u>71,750.00</u>	<u>73,000.00</u>
CHARGES FOR SERVICES - LAKE					
LAKE PERMITS	<u>3,477.60</u>	<u>3,718.00</u>	<u>4,500.00</u>	<u>4,800.00</u>	<u>5,000.00</u>
TRANSFERS IN					
TRF. FROM GENERAL FUND	-	-	900.00	900.00	
TRF. FROM RISK MANAGEMENT	455.00	405.00	405.00	405.00	440.00
TRF. FROM PARK / STORMWATER SALES TAX	282,600.00	270,000.00	290,000.00	290,000.00	299,000.00
TRF. FROM PUBLIC HEALTH	<u>7,500.00</u>	-	<u>9,000.00</u>	<u>9,000.00</u>	-
TOTAL	<u>290,555.00</u>	<u>270,405.00</u>	<u>300,305.00</u>	<u>300,305.00</u>	<u>299,440.00</u>
TOTAL REVENUES	<u>610,598.59</u>	<u>571,157.86</u>	<u>611,606.00</u>	<u>652,535.00</u>	<u>632,483.00</u>
EXPENDITURE SUMMARY					
PARKS ADMINISTRATION	220,715.75	231,115.64	171,185.00	171,900.00	200,370.00
PARKS MAINTENANCE	334,290.01	192,004.59	170,800.00	166,600.00	167,870.00
RECREATION	-	71,117.54	155,150.00	147,745.00	140,400.00
SWIMMING POOL	89,869.77	85,792.48	112,735.00	110,959.00	95,000.00
LAKE	13,338.79	14,728.44	16,760.00	16,760.00	15,500.00
TRANSFERS OUT	<u>29,685.00</u>	<u>31,463.00</u>	<u>17,719.00</u>	<u>18,131.00</u>	<u>13,322.00</u>
TOTAL EXPENDITURES	<u>687,899.32</u>	<u>626,221.69</u>	<u>644,349.00</u>	<u>632,095.00</u>	<u>632,462.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(77,300.73)	(55,063.83)	(32,743.00)	20,440.00	21.00
BEGINNING UNENCUMBERED CASH	<u>180,196.86</u>	<u>102,896.13</u>	<u>47,832.00</u>	<u>47,832.00</u>	<u>68,272.00</u>
ENDING UNENCUMBERED CASH	<u>102,896.13</u>	<u>47,832.30</u>	<u>15,089.00</u>	<u>68,272.00</u>	<u>68,293.00</u>

PARKS ADMINISTRATION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	111,597.35	115,263.50	62,100.00	62,500.00	64,000.00
FICA	8,132.92	8,099.86	4,800.00	4,800.00	5,000.00
INSURANCE BENEFITS	18,334.27	14,727.12	10,000.00	9,500.00	12,080.00
LAGERS	18,595.31	21,441.01	12,300.00	13,136.00	14,000.00
TOTAL	<u>156,659.85</u>	<u>159,531.49</u>	<u>89,200.00</u>	<u>89,936.00</u>	<u>95,080.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE	188.00	149.98	500.00	500.00	500.00
OFFICE SUPPLIES	657.29	461.26	1,500.00	1,000.00	750.00
PRINTING	73.50	175.00	500.00	200.00	500.00
POSTAGE	44.96	44.24	100.00	50.00	100.00
PUBLICATIONS & DUES	1,225.00	1,155.00	2,000.00	1,800.00	2,110.00
MEETINGS & CONVENTIONS	4,955.60	3,746.03	3,900.00	3,200.00	5,120.00
TELEPHONE	3,670.42	2,929.10	2,520.00	2,300.00	1,520.00
BUILDING MAINTENANCE, UTILITIES, TRASH	29,740.91	38,945.17	37,165.00	36,000.00	38,000.00
INSURANCE	18,325.53	18,330.04	28,300.00	30,164.00	49,840.00
ETS COLLECTION FEES	2,713.98	3,227.95	3,100.00	4,100.00	4,200.00
SERVICE OFFICE EQUIPMENT	2,460.71	2,420.38	2,400.00	2,650.00	2,650.00
VEHICLE EXPENSE - GAS & OIL	-	-	-	-	-
TOTAL	<u>64,055.90</u>	<u>71,584.15</u>	<u>81,985.00</u>	<u>81,964.00</u>	<u>105,290.00</u>
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	-	-	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>220,715.75</u>	<u>231,115.64</u>	<u>171,185.00</u>	<u>171,900.00</u>	<u>200,370.00</u>

PARKS MAINTENANCE

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	99,681.25	103,673.63	85,206.00	85,206.00	92,000.00
FICA	7,102.95	7,115.41	6,900.00	6,500.00	7,000.00
INSURANCE BENEFITS	19,893.48	20,719.17	23,800.00	23,000.00	22,670.00
LAGERS	7,756.36	14,999.05	16,000.00	13,000.00	17,500.00
TOTAL	<u>134,434.04</u>	<u>146,507.26</u>	<u>131,906.00</u>	<u>127,706.00</u>	<u>139,170.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE	400.00	867.87	800.00	800.00	450.00
VEHICLE EXPENSE - GAS & OIL	8,046.83	9,277.06	9,000.00	9,000.00	4,500.00
VEHICLE MAINTENANCE & REPAIRS	3,073.94	2,023.15	2,000.00	2,000.00	1,000.00
EQUIPMENT MAINTENANCE & REPAIRS	1,316.17	1,799.80	2,000.00	2,000.00	2,250.00
MAINTENANCE & REPAIRS	22,884.08	20,610.46	24,594.00	24,594.00	20,000.00
FIELD SIGN INSTALL / MAINTENANCE	808.00	-	500.00	500.00	500.00
MISCELLANEOUS EXPENSE	817.66	842.02	-	-	-
TOTAL	<u>111,385.20</u>	<u>35,420.36</u>	<u>38,894.00</u>	<u>38,894.00</u>	<u>28,700.00</u>
CAPITAL OUTLAY					
IMPROVEMENTS	79,926.71	2,816.29	-	-	-
MACHINERY & EQUIPMENT	8,544.06	7,260.68	-	-	-
TOTAL	<u>88,470.77</u>	<u>10,076.97</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>334,290.01</u>	<u>192,004.59</u>	<u>170,800.00</u>	<u>166,600.00</u>	<u>167,870.00</u>

RECREATION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES		-	52,000.00	52,000.00	53,000.00
FICA		-	4,100.00	4,100.00	4,000.00
INSURANCE BENEFITS		-	9,500.00	9,000.00	9,400.00
LAGERS		-	8,100.00	8,000.00	4,800.00
TOTAL		<u>-</u>	<u>73,700.00</u>	<u>73,100.00</u>	<u>71,200.00</u>
OPERATING EXPENSES					
PROGRAM SUPPLIES & EXPENSE		5,282.02	4,400.00	3,500.00	6,000.00
DADDY / DAUGHTER DANCE		-	5,750.00	5,750.00	1,500.00
LL BASEBALL / SOFTBALL		26,707.02	29,500.00	24,500.00	25,000.00
LL BOYS / GIRLS BASKETBALL		13,695.73	14,150.00	14,150.00	12,000.00
LL GIRLS VOLLEYBALL		4,124.22	4,900.00	4,900.00	4,000.00
ADULT PROGRAMS		7,816.50	7,900.00	7,900.00	7,500.00
TINY TOT LEAGUES		2,346.86	2,100.00	2,100.00	1,950.00
FITNESS		365.00	750.00	845.00	250.00
CONCESSIONS		10,780.19	12,000.00	11,000.00	11,000.00
MISCELLANEOUS EXPENSE		-	-	-	-
TOTAL		<u>71,117.54</u>	<u>81,450.00</u>	<u>74,645.00</u>	<u>69,200.00</u>
CAPITAL OUTLAY					
IMPROVEMENTS		-	-	-	-
MACHINERY & EQUIPMENT		-	-	-	-
TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL		<u>71,117.54</u>	<u>155,150.00</u>	<u>147,745.00</u>	<u>140,400.00</u>

SWIMMING POOL

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	62,346.37	60,128.14	64,000.00	62,965.00	64,000.00
FICA	4,769.52	4,599.88	5,000.00	4,812.00	5,000.00
TOTAL	<u>67,115.89</u>	<u>64,728.02</u>	<u>69,000.00</u>	<u>67,777.00</u>	<u>69,000.00</u>
OPERATING EXPENSES					
UNIFORM EXPENSE	636.33	695.73	700.00	-	700.00
TELEPHONE	1,470.11	1,560.53	1,500.00	991.00	1,400.00
UTILITIES & TRASH	8,372.27	9,057.57	9,760.00	6,988.00	8,700.00
MAINTENANCE & REPAIRS	1,081.20	842.47	21,075.00	22,078.00	1,000.00
CHEMICALS & SUPPLIES	7,982.81	5,730.44	9,000.00	12,179.00	13,000.00
CONTRACT INSTRUCTIONS	645.00	412.00	700.00	358.00	500.00
MISCELLANEOUS EXPENSE	2,566.16	2,765.72	1,000.00	588.00	700.00
TOTAL	<u>22,753.88</u>	<u>21,064.46</u>	<u>43,735.00</u>	<u>43,182.00</u>	<u>26,000.00</u>
TOTAL	<u>89,869.77</u>	<u>85,792.48</u>	<u>112,735.00</u>	<u>110,959.00</u>	<u>95,000.00</u>

CITY LAKE

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
OPERATING EXPENSES					
UTILITIES & TRASH	7,168.44	7,210.00	7,760.00	7,760.00	7,500.00
CONTRACT LABOR	5,400.00	6,500.00	7,000.00	7,000.00	6,500.00
MAINTENANCE & REPAIRS	211.71	234.24	1,500.00	1,500.00	1,000.00
EQUIPMENT & IMPROVEMENTS	558.64	384.20	500.00	500.00	500.00
MISCELLANEOUS EXPENSE	-	400.00	-	-	-
TOTAL	<u>13,338.79</u>	<u>14,728.44</u>	<u>16,760.00</u>	<u>16,760.00</u>	<u>15,500.00</u>

TRANSFERS OUT

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	10,920.00	11,328.00	12,414.00	12,414.00	13,322.00
TRF. TO DEBT SERVICE	18,765.00	20,135.00	5,305.00	5,717.00	-
TOTAL	<u>29,685.00</u>	<u>31,463.00</u>	<u>17,719.00</u>	<u>18,131.00</u>	<u>13,322.00</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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	410,282.89	426,365.65	773,911.00	775,811.00	822,411.45
TRANSFERS IN	<u>486,856.00</u>	<u>486,818.00</u>	<u>166,585.00</u>	<u>166,997.00</u>	<u>163,050.00</u>
TOTAL REVENUES	<u>897,138.89</u>	<u>913,183.65</u>	<u>940,496.00</u>	<u>942,808.00</u>	<u>985,461.45</u>
EXPENDITURE SUMMARY					
DEBT SERVICE	879,076.83	887,380.77	887,510.00	888,223.00	886,495.00
TRANSFERS TO	<u>15,016.00</u>	<u>16,553.00</u>	<u>17,088.00</u>	<u>30,956.00</u>	<u>32,897.00</u>
TOTAL EXPENDITURES	<u>894,092.83</u>	<u>903,933.77</u>	<u>904,598.00</u>	<u>919,179.00</u>	<u>919,392.00</u>
REVENUES OVER (UNDER) EXPENDITURES	3,046.06	9,249.88	35,898.00	23,629.00	66,069.45
BEGINNING UNENCUMBERED CASH BALANCE	<u>64,771.46</u>	<u>67,817.52</u>	<u>77,067.00</u>	<u>77,067.00</u>	<u>100,696.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>67,817.52</u>	<u>77,067.40</u>	<u>112,965.00</u>	<u>100,696.00</u>	<u>166,765.45</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.

THE COUNCIL AUTHORIZED A DEBT SERVICE LEVY INCREASE IN FY 2020, REDUCING TRANSFERS FROM OTHER FUNDS. THE DEBT SERVICE LEVY SHOULD BE SUFFICIENT TO COVER THE 2015B DEBT ISSUANCE FOR YEARS TO COME.

DEBT SERVICE

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
PROPERTY TAXES					
CURRENT TAXES	388,622.63	403,837.26	753,811.00	753,811.00	783,249.00
DELINQUENT TAXES	21,660.26	22,528.39	20,100.00	22,000.00	39,162.45
TOTAL	<u>410,282.89</u>	<u>426,365.65</u>	<u>773,911.00</u>	<u>775,811.00</u>	<u>822,411.45</u>
TRANSFERS IN					
TRF. FROM GENERAL FUND (PILOT)	160,068.00	160,068.00	-	-	-
TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	141,775.00	139,673.00	-	-	-
TRF. FROM PARK / STORMWATER SALES TAX	5,748.00	5,662.00	-	-	-
TRF. FROM POOL / CIST	160,500.00	161,280.00	161,280.00	161,280.00	163,050.00
TRF. FROM PARKS	18,765.00	20,135.00	5,305.00	5,717.00	-
TOTAL	<u>486,856.00</u>	<u>486,818.00</u>	<u>166,585.00</u>	<u>166,997.00</u>	<u>163,050.00</u>
TOTAL	<u>897,138.89</u>	<u>913,183.65</u>	<u>940,496.00</u>	<u>942,808.00</u>	<u>985,461.45</u>
EXPENDITURES					
DEBT SERVICE					
GENERAL OBLIGATION BONDS					
PRINCIPAL	595,000.00	615,000.00	640,000.00	640,000.00	655,000.00
INTEREST	104,820.00	93,217.50	80,925.00	81,225.00	68,445.00
TOTAL	<u>699,820.00</u>	<u>708,217.50</u>	<u>720,925.00</u>	<u>721,225.00</u>	<u>723,445.00</u>
CERTIFICATES OF PARTICIPATION					
PRINCIPAL	95,000.00	100,000.00	120,000.00	120,000.00	105,000.00
INTEREST	84,256.83	79,163.27	46,585.00	46,998.00	58,050.00
TOTAL	<u>179,256.83</u>	<u>179,163.27</u>	<u>166,585.00</u>	<u>166,998.00</u>	<u>163,050.00</u>
TRANSFERS TO					
TRF. TO GENERAL FUND (ADMIN. FEE)	15,016.00	16,553.00	17,088.00	30,956.00	32,897.00
TOTAL EXPENDITURES	<u>894,092.83</u>	<u>903,933.77</u>	<u>904,598.00</u>	<u>919,179.00</u>	<u>919,392.00</u>
REVENUES OVER (UNDER) EXPENDITURES	3,046.06	9,249.88	35,898.00	23,629.00	66,069.45
BEGINNING UNENCUMBERED CASH	64,771.46	67,817.52	77,067.00	77,067.00	100,696.00
ENDING UNENCUMBERED CASH	<u>67,817.52</u>	<u>77,067.40</u>	<u>112,965.00</u>	<u>100,696.00</u>	<u>166,765.45</u>

DEBT SERVICE

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. BONDS)

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 2019 (SWIMMING POOL)

TOTAL DEBT SERVICE BY YEAR

YEAR	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	760,000.00	127,510.00	887,510.00
2020 / 2021	760,000.00	126,495.00	886,495.00
2021 / 2022	785,000.00	110,573.00	895,573.00
2022 / 2023	830,000.00	94,110.00	924,110.00
2023 / 2024	850,000.00	76,665.00	926,665.00
2024 / 2025	865,000.00	58,830.00	923,830.00
2025 / 2026	120,000.00	40,650.00	160,650.00
2026 / 2027	125,000.00	37,050.00	162,050.00
2027 / 2028	130,000.00	33,300.00	163,300.00
2028 / 2029	135,000.00	29,400.00	164,400.00
2029 / 2030	140,000.00	25,350.00	165,350.00
2030 / 2031	140,000.00	21,150.00	161,150.00
2031 / 2032	145,000.00	16,950.00	161,950.00
2032 / 2033	145,000.00	12,600.00	157,600.00
2033 / 2034	275,000.00	8,250.00	283,250.00
TOTAL	6,205,000.00	818,883.00	7,023,883.00

GENERAL OBLIGATION BONDS

YEAR	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	640,000.00	80,925.00	720,925.00
2020 / 2021	655,000.00	68,445.00	723,445.00
2021 / 2022	675,000.00	55,673.00	730,673.00
2022 / 2023	710,000.00	42,510.00	752,510.00
2023 / 2024	730,000.00	28,665.00	758,665.00
2024 / 2025	<u>740,000.00</u>	<u>14,430.00</u>	<u>754,430.00</u>
TOTAL	<u>4,150,000.00</u>	<u>290,648.00</u>	<u>4,440,648.00</u>

CERTIFICATES OF PARTICIPATION (COP'S)

YEAR	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	120,000.00	46,585.00	166,585.00
2020 / 2021	105,000.00	58,050.00	163,050.00
2021 / 2022	110,000.00	54,900.00	164,900.00
2022 / 2023	120,000.00	51,600.00	171,600.00
2023 / 2024	120,000.00	48,000.00	168,000.00
2024 / 2025	125,000.00	44,400.00	169,400.00
2025 / 2026	120,000.00	40,650.00	160,650.00
2026 / 2027	125,000.00	37,050.00	162,050.00
2027 / 2028	130,000.00	33,300.00	163,300.00
2028 / 2029	135,000.00	29,400.00	164,400.00
2029 / 2030	140,000.00	25,350.00	165,350.00
2030 / 2031	140,000.00	21,150.00	161,150.00
2031 / 2032	145,000.00	16,950.00	161,950.00
2032 / 2033	145,000.00	12,600.00	157,600.00
2033 / 2034	275,000.00	8,250.00	283,250.00
TOTAL	2,055,000.00	528,235.00	2,583,235.00

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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
INTERGOVERNMENTAL	9,974.18	132,455.51	1,718,168.00	1,683,507.00	200,000.00
INVESTMENT EARNINGS		1,543.23	-	-	
TRANSFERS IN	<u>103,994.00</u>	<u>601,068.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>60,000.00</u>
TOTAL REVENUES	<u>113,968.18</u>	<u>735,066.74</u>	<u>1,768,168.00</u>	<u>1,733,507.00</u>	<u>260,000.00</u>
EXPENDITURE SUMMARY					
CAPITAL OUTLAY	<u>50,609.57</u>	<u>200,241.34</u>	<u>2,420,120.00</u>	<u>1,922,079.00</u>	<u>710,576.00</u>
TOTAL EXPENDITURES	<u>50,609.57</u>	<u>200,241.34</u>	<u>2,420,120.00</u>	<u>1,922,079.00</u>	<u>710,576.00</u>
REVENUES OVER (UNDER) EXPENDITURES	63,358.61	534,825.40	(651,952.00)	(188,572.00)	(450,576.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>189,828.81</u>	<u>253,187.42</u>	<u>788,013.00</u>	<u>788,013.00</u>	<u>599,441.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>253,187.42</u>	<u>788,012.82</u>	<u>136,061.00</u>	<u>599,441.00</u>	<u>148,865.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE MOPAC PHASE 3 PROJECT WILL LIKELY CONTINUE INTO FY 2021 UTILIZING THE SAME FUNDS AS ALLOCATED IN FY 2020. THE COUNTRY CLUB DRIVE PROJECT IS COMPLETED. ADDITIONAL FUNDING AVAILABLE FOR THE COUNTRY CLUB DRIVE PROJECT HAS BEEN REALLOCATED TO THE 163RD STREET PROJECT. DESIGN WORK HAS BEGUN FOR THE 163RD STREET & 7 HIGHWAY IMPROVEMENTS PROJECT WITH CONSTRUCTION ANTICIPATED IN FY 2021.

CAPITAL PROJECTS

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
INTERGOVERNMENTAL - MOPAC PHASE 3					
GOVERNMENT GRANTS - MOPAC PHASE 3	-	-	360,000.00	345,530.00	-
STATE SMALL URBAN - MOPAC PHASE 3	<u>9,974.18</u>	<u>14,470.03</u>	<u>31,553.00</u>	<u>21,579.00</u>	-
TOTAL	<u>9,974.18</u>	<u>14,470.03</u>	<u>391,553.00</u>	<u>367,109.00</u>	-
INTERGOVERNMENTAL - COUNTY CLUB DRIVE					
STP - COUNTRY CLUB DRIVE	-	117,985.48	1,282,015.00	1,282,015.00	-
STATE SMALL URBAN - COUNTRY CLUB DRIVE	-	-	29,600.00	19,383.00	-
CASS COUNTY - COUNTRY CLUB DRIVE	-	-	<u>15,000.00</u>	<u>15,000.00</u>	-
TOTAL	-	<u>117,985.48</u>	<u>1,326,615.00</u>	<u>1,316,398.00</u>	-
INTERGOVERNMENTAL - 163RD STREET PROJECT					
STP - 163RD STREET PROJECT	-	-	-	-	<u>200,000.00</u>
INVESTMENT EARNINGS					
INTEREST EARNED	-	<u>1,543.23</u>	-	-	-
TRANSFERS IN					
TRF. FROM GENERAL FUND - MOPAC PHASE 3	103,994.00	-	-	-	-
TRF. FROM TRANSPORTATION - 163RD STREET	-	-	50,000.00	50,000.00	-
TRF. FROM TRANSPORTATION - COUNTY CLUB ROAD	-	601,068.00	-	-	-
TRF. FROM EXCISE TAX - 163RD STREET	-	-	-	-	<u>60,000.00</u>
TOTAL	<u>103,994.00</u>	<u>601,068.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>60,000.00</u>
TOTAL REVENUES	<u>113,968.18</u>	<u>735,066.74</u>	<u>1,768,168.00</u>	<u>1,733,507.00</u>	<u>260,000.00</u>

CAPITAL PROJECTS

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
EXPENDITURES					
CAPITAL OUTLAY - MOPAC PHASE 3					
MOPAC - CONSTRUCTION - FEDERAL	-	-	360,000.00	-	360,000.00
MOPAC - CONSTRUCTION - CITY	-	-	90,000.00	-	65,576.00
MOPAC - ENGINEERING - CITY	3,329.99	-	11,640.00	11,640.00	-
MOPAC - ENGINEERING - SMALL URBAN	44,741.60	6,272.51	31,533.00	18,957.00	-
TOTAL	<u>48,071.59</u>	<u>6,272.51</u>	<u>493,173.00</u>	<u>30,597.00</u>	<u>425,576.00</u>
CAPITAL OUTLAY - COUNTRY CLUB DRIVE					
CONSTRUCTION INSPECTION - CITY	-	40,042.48	63,144.00	40,625.00	-
CONSTRUCTION - FEDERAL	-	117,985.48	1,282,015.00	1,282,015.00	-
CONSTRUCTION - CITY	-	35,940.87	502,188.00	489,242.00	-
CONSTRUCTION - SMALL URBAN	-	-	29,600.00	29,600.00	-
TOTAL	<u>-</u>	<u>193,968.83</u>	<u>1,876,947.00</u>	<u>1,841,482.00</u>	<u>-</u>
CAPITAL OUTLAY - 163RD STREET IMPROVEMENT					
ENGINEERING - CITY	-	-	50,000.00	50,000.00	-
CONSTRUCTION - FEDERAL	-	-	-	-	200,000.00
CONSTRUCTION - CITY	-	-	-	-	75,000.00
CONSTRUCTION INSPECTION - CITY	-	-	-	-	10,000.00
TOTAL	<u>-</u>	<u>-</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>285,000.00</u>
TOTAL EXPENDITURES	<u>50,609.57</u>	<u>200,241.34</u>	<u>2,420,120.00</u>	<u>1,922,079.00</u>	<u>710,576.00</u>
REVENUES OVER (UNDER) EXPENDITURES	63,358.61	534,825.40	(651,952.00)	(188,572.00)	(450,576.00)
BEGINNING UNENCUMBERED CASH	189,828.81	253,187.42	788,013.00	788,013.00	599,441.00
ENDING UNENCUMBERED CASH	<u>253,187.42</u>	<u>788,012.82</u>	<u>136,061.00</u>	<u>599,441.00</u>	<u>148,865.00</u>

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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
SALES TAXES	373,530.27	374,535.24	375,300.00	381,000.00	365,085.00
TRANSFERS IN	<u>15,000.00</u>	<u>37,715.00</u>	-	-	-
TOTAL REVENUES	<u>388,530.27</u>	<u>412,250.24</u>	<u>375,300.00</u>	<u>381,000.00</u>	<u>365,085.00</u>
EXPENDITURE SUMMARY					
CAPITAL OUTLAY	187,407.30	166,179.54	189,519.00	128,872.00	312,420.00
TRANSFERS OUT	<u>229,270.00</u>	<u>225,055.00</u>	<u>75,024.00</u>	<u>75,024.00</u>	<u>82,728.00</u>
TOTAL EXPENDITURES	<u>416,677.30</u>	<u>391,234.54</u>	<u>264,543.00</u>	<u>203,896.00</u>	<u>395,148.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(28,147.03)	21,015.70	110,757.00	177,104.00	(30,063.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>71,843.83</u>	<u>43,696.80</u>	<u>64,713.00</u>	<u>64,713.00</u>	<u>241,817.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>43,696.80</u>	<u>64,712.50</u>	<u>175,470.00</u>	<u>241,817.00</u>	<u>211,754.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

EXPENDITURES ANTICIPATED IN FY 2020 ARE A REPLACEMENT POLICE CAR, A SINGLE AXEL DUMP TRUCK FOR PUBLIC WORKS, PARKS PROJECTS, COMPLETION OF THE E-TICKETING PROJECT, A CAPITAL PROJECT PLANNING ASSESSMENT, SKELLY STATION IMPROVEMENTS, CURB REPAIR, AND E-BILLING AND E-RECEIPT ENHANCEMENTS.

TRANSFERS OUT REFLECT 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 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
SALES TAX					
CAPITAL IMPROVEMENTS SALES TAX	<u>373,530.27</u>	<u>374,535.24</u>	<u>375,300.00</u>	<u>381,000.00</u>	<u>365,085.00</u>
TRANSFERS IN					
TRF. FROM GENERAL FUND	15,000.00	-	-	-	-
TRF. FROM RISK MANAGEMENT	-	<u>37,715.00</u>	-	-	-
TOTAL	<u>15,000.00</u>	<u>37,715.00</u>	-	-	-
TOTAL REVENUES	<u>388,530.27</u>	<u>412,250.24</u>	<u>375,300.00</u>	<u>381,000.00</u>	<u>365,085.00</u>
EXPENDITURES					
CAPITAL OUTLAY					
POLICE VEHICLES	40,257.24	45,132.87	48,000.00	48,000.00	50,000.00
POLICE EVIDENCE ROOM IMPROVEMENTS	-	-	7,000.00	-	-
POLICE EQUIPMENT - ELECTRONIC TICKETING	-	-	15,000.00	-	25,000.00
LEASE PAYMENTS - STREET DEPARTMENT EQUIPMENT	53,888.32	53,888.32	26,019.00	22,420.00	22,420.00
PUBLIC WORKS USED DUMP TRUCK	-	-	15,000.00	-	30,000.00
COMPUTER EQUIPMENT	30,943.36	2,963.45	40,000.00	31,052.00	13,000.00
PARK/POOL EQUIP. & IMPROVEMENTS	-	-	-	-	52,000.00
BUILDINGS & GROUNDS EQUIPMENT & IMPROVEMENTS	61,762.88	35,807.25	20,000.00	20,000.00	35,000.00
CITY HALL FACIA PROJECT	-	-	7,000.00	-	7,000.00
CURB REPLACEMENT	-	-	-	-	50,000.00
SIDEWALK REPAIRS	555.50	-	4,000.00	-	8,000.00
SKELLY STATION IMPROVEMENTS	-	-	7,500.00	7,400.00	-
MEMORIAL BUILDING IMPROVEMENTS	-	-	-	-	20,000.00
STORM SIRENS	-	<u>28,387.65</u>	-	-	-
TOTAL	<u>187,407.30</u>	<u>166,179.54</u>	<u>189,519.00</u>	<u>128,872.00</u>	<u>312,420.00</u>
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	15,200.00	14,800.00	15,012.00	15,012.00	14,604.00
TRF. TO DEBT SERVICE	141,775.00	139,673.00	-	-	-
TRF. TO TRANSPORTATION	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TRF. TO EQUIPMENT REPLACEMENT	<u>22,295.00</u>	<u>20,582.00</u>	<u>10,012.00</u>	<u>10,012.00</u>	<u>18,124.00</u>
TOTAL	<u>229,270.00</u>	<u>225,055.00</u>	<u>75,024.00</u>	<u>75,024.00</u>	<u>82,728.00</u>
TOTAL EXPENDITURES	<u>416,677.30</u>	<u>391,234.54</u>	<u>264,543.00</u>	<u>203,896.00</u>	<u>395,148.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(28,147.03)	21,015.70	110,757.00	177,104.00	(30,063.00)
BEGINNING UNENCUMBERED CASH	<u>71,843.83</u>	<u>43,696.80</u>	<u>64,713.00</u>	<u>64,713.00</u>	<u>241,817.00</u>
ENDING UNENCUMBERED CASH	<u>43,696.80</u>	<u>64,712.50</u>	<u>175,470.00</u>	<u>241,817.00</u>	<u>211,754.00</u>

EXCISE TAX

FUND DESCRIPTION

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

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
OTHER TAXES	<u>48,290.60</u>	<u>19,420.00</u>	<u>23,230.00</u>	<u>49,176.00</u>	<u>27,270.00</u>
TOTAL REVENUES	<u>48,290.60</u>	<u>19,420.00</u>	<u>23,230.00</u>	<u>49,176.00</u>	<u>27,270.00</u>
EXPENDITURE SUMMARY					
TRANSFERS OUT	<u>45,818.00</u>	<u>101,414.00</u>	<u>929.00</u>	<u>929.00</u>	<u>61,091.00</u>
TOTAL EXPENDITURES	<u>45,818.00</u>	<u>101,414.00</u>	<u>929.00</u>	<u>929.00</u>	<u>61,091.00</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>2,472.60</u>	<u>(81,994.00)</u>	<u>22,301.00</u>	<u>48,247.00</u>	<u>(33,821.00)</u>
BEGINNING UNENCUMBERED CASH BALANCE	<u>106,072.30</u>	<u>108,544.90</u>	<u>26,551.00</u>	<u>26,551.00</u>	<u>74,798.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>108,544.90</u>	<u>26,550.90</u>	<u>48,852.00</u>	<u>74,798.00</u>	<u>40,977.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

A TRANSFER TO CAPITAL PROJECTS IS SCHEDULED FOR 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 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
OTHER TAXES					
EXCISE TAX	<u>48,290.60</u>	<u>19,420.00</u>	<u>23,230.00</u>	<u>49,176.00</u>	<u>27,270.00</u>
TOTAL REVENUES	<u>48,290.60</u>	<u>19,420.00</u>	<u>23,230.00</u>	<u>49,176.00</u>	<u>27,270.00</u>
EXPENDITURES					
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	1,818.00	1,414.00	929.00	929.00	1,091.00
TRF. TO TRANSPORTATION	<u>44,000.00</u>	100,000.00	-	-	-
TRF. TO CAPITAL PROJECTS		-	-	-	<u>60,000.00</u>
TOTAL EXPENDITURES	<u>45,818.00</u>	<u>101,414.00</u>	<u>929.00</u>	<u>929.00</u>	<u>61,091.00</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>2,472.60</u>	<u>(81,994.00)</u>	<u>22,301.00</u>	<u>48,247.00</u>	<u>(33,821.00)</u>
BEGINNING UNENCUMBERED CASH	<u>106,072.30</u>	<u>108,544.90</u>	<u>26,551.00</u>	<u>26,551.00</u>	<u>74,798.00</u>
ENDING UNENCUMBERED CASH	<u>108,544.90</u>	<u>26,550.90</u>	<u>48,852.00</u>	<u>74,798.00</u>	<u>40,977.00</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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
SALES TAXES	<u>336,197.53</u>	<u>337,884.06</u>	<u>338,900.00</u>	<u>340,000.00</u>	<u>332,400.00</u>
TOTAL REVENUES	<u>336,197.53</u>	<u>337,884.06</u>	<u>338,900.00</u>	<u>340,000.00</u>	<u>332,400.00</u>
EXPENDITURE SUMMARY					
TRANSFERS OUT	<u>352,348.00</u>	<u>339,262.00</u>	<u>328,556.00</u>	<u>328,556.00</u>	<u>347,296.00</u>
TOTAL EXPENDITURES	<u>352,348.00</u>	<u>339,262.00</u>	<u>328,556.00</u>	<u>328,556.00</u>	<u>347,296.00</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(16,150.47)</u>	<u>(1,377.94)</u>	<u>10,344.00</u>	<u>11,444.00</u>	<u>(14,896.00)</u>
BEGINNING UNENCUMBERED CASH BALANCE	<u>24,137.43</u>	<u>7,986.96</u>	<u>6,609.00</u>	<u>6,609.00</u>	<u>18,053.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>7,986.96</u>	<u>6,609.02</u>	<u>16,953.00</u>	<u>18,053.00</u>	<u>3,157.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

SALES TAX COLLECTIONS HAVE BEEN DECREASED IN LIGHT OF THE CURRENT PANDEMIC. TRANSFERS AND USE OF FUND BALANCE WILL CONTINUE TO ASSIST WITH PROJECTS IN OTHER FUNDS.

PARKS / STORMWATER SALES TAX

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
SALES TAX					
PARK / STORMWATER SALES TAX	<u>336,197.53</u>	<u>337,884.06</u>	<u>338,900.00</u>	<u>340,000.00</u>	<u>332,400.00</u>
TOTAL REVENUES	<u>336,197.53</u>	<u>337,884.06</u>	<u>338,900.00</u>	<u>340,000.00</u>	<u>332,400.00</u>
EXPENDITURES					
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	14,000.00	13,600.00	13,556.00	13,556.00	13,296.00
TRF. TO DEBT SERVICE	5,748.00	5,662.00	-	-	-
TRF. TO TRANSPORTATION	50,000.00	50,000.00	25,000.00	25,000.00	35,000.00
TRF. TO PARKS	<u>282,600.00</u>	<u>270,000.00</u>	<u>290,000.00</u>	<u>290,000.00</u>	<u>299,000.00</u>
TOTAL EXPENDITURES	<u>352,348.00</u>	<u>339,262.00</u>	<u>328,556.00</u>	<u>328,556.00</u>	<u>347,296.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(16,150.47)	(1,377.94)	10,344.00	11,444.00	(14,896.00)
BEGINNING UNENCUMBERED CASH	<u>24,137.43</u>	<u>7,986.96</u>	<u>6,609.00</u>	<u>6,609.00</u>	<u>18,053.00</u>
ENDING UNENCUMBERED CASH	<u>7,986.96</u>	<u>6,609.02</u>	<u>16,953.00</u>	<u>18,053.00</u>	<u>3,157.00</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.

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
PROPERTY TAXES	85,804.54	89,022.74	90,201.00	90,501.00	93,993.00
LICENSES	728.00	756.00	700.00	500.00	700.00
FEES & PERMITS	584.00	3,867.50	500.00	689.00	750.00
FINES & FORFEITURES	-	-	-	65.00	-
MISCELLANEOUS REVENUES	-	600.00	-	-	-
TRANSFERS IN	100.00	100.00	100.00	100.00	150.00
TOTAL REVENUES	<u>87,216.54</u>	<u>94,346.24</u>	<u>91,501.00</u>	<u>91,855.00</u>	<u>95,593.00</u>
EXPENDITURE SUMMARY					
PERSONNEL SERVICES	20,963.45	36,826.62	52,125.00	55,286.00	71,950.00
OPERATING EXPENSES	6,503.79	13,102.72	19,925.00	14,875.00	15,375.00
CAPITAL OUTLAY	-	-	-	144.00	-
TRANSFERS OUT	10,836.00	3,556.00	18,300.00	18,300.00	9,502.00
TOTAL EXPENDITURES	<u>38,303.24</u>	<u>53,485.34</u>	<u>90,350.00</u>	<u>88,605.00</u>	<u>96,827.00</u>
REVENUES OVER (UNDER) EXPENDITURES	48,913.30	40,860.90	1,151.00	3,250.00	(1,234.00)
BEGINNING UNENCUMBERED CASH BALANCE	43,662.35	92,575.65	133,437.00	133,437.00	136,687.00
ENDING UNENCUMBERED CASH BALANCE	<u>92,575.65</u>	<u>133,436.55</u>	<u>134,588.00</u>	<u>136,687.00</u>	<u>135,453.00</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE PUBLIC HEALTH FUND REVENUES CONTINUE TO INCREASE DUE TO FAVORABLE PROPERTY TAX GROWTH. THE COUNCIL AUTHORIZED A PART-TIME CODE ENFORCEMENT OFFICER MID-YEAR IN FY 2020. THIS PART-TIME POSITION WILL CONTINUE TO BE FUNDED IN FY 2021.

PUBLIC HEALTH

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
PROPERTY TAXES					
CURRENT TAXES	81,142.24	84,318.94	86,001.00	86,001.00	89,584.00
DELINQUENT TAXES	4,662.30	4,703.80	4,200.00	4,500.00	4,409.00
TOTAL	<u>85,804.54</u>	<u>89,022.74</u>	<u>90,201.00</u>	<u>90,501.00</u>	<u>93,993.00</u>
LICENSES					
DOG LICENSE	<u>728.00</u>	<u>756.00</u>	<u>700.00</u>	<u>500.00</u>	<u>700.00</u>
FEES & PERMITS					
POUND FEES	584.00	499.00	500.00	689.00	750.00
DONATIONS	-	3,368.50	-	-	-
TOTAL	<u>584.00</u>	<u>3,867.50</u>	<u>500.00</u>	<u>689.00</u>	<u>750.00</u>
FINES & FORFEITURES					
NUISANCE RECOUPMENT	-	-	-	65.00	-
MISCELLANEOUS INCOME					
MISCELLANEOUS INCOME	-	600.00	-	-	-
TRANSFERS IN					
TRF. FROM RISK MANAGEMENT	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>150.00</u>
TOTAL REVENUES	<u>87,216.54</u>	<u>94,346.24</u>	<u>91,501.00</u>	<u>91,855.00</u>	<u>95,593.00</u>

PUBLIC HEALTH

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
EXPENDITURES					
PERSONNEL SERVICES					
SALARIES	17,107.05	23,061.91	29,100.00	32,500.00	45,000.00
FICA	1,308.68	1,537.72	2,250.00	2,486.00	4,000.00
INSURANCE BENEFITS	60.76	11,163.41	15,025.00	14,500.00	15,950.00
LAGERS	2,486.96	1,063.58	5,750.00	5,800.00	7,000.00
TOTAL	20,963.45	36,826.62	52,125.00	55,286.00	71,950.00
OPERATING EXPENSES					
UNIFORM EXPENSE	510.59	104.00	500.00	500.00	500.00
OFFICE SUPPLIES	-	-	200.00	200.00	200.00
SPECIAL TRAINING	-	-	500.00	500.00	500.00
BUILDING MAINTENANCE & UTILITIES	2,219.13	3,239.63	3,625.00	3,625.00	3,625.00
INSURANCE	2,470.66	2,267.01	2,800.00	3,000.00	3,500.00
PROFESSIONAL FEES	-	-	200.00	200.00	200.00
OFFICE EQUIPMENT & FURNITURE	-	-	200.00	200.00	200.00
VEHICLE EXPENSE: FUEL, OIL, ETC	649.92	2,111.99	3,000.00	2,000.00	2,000.00
VEHICLE MAINTENANCE & REPAIR	-	80.00	250.00	500.00	500.00
EQUIPMENT MAINTENANCE & REPAIRS	-	-	200.00	200.00	200.00
POUND SUPPLIES	73.49	66.96	500.00	500.00	500.00
VET SERVICES	372.50	1,203.80	3,000.00	3,000.00	3,000.00
EQUIPMENT	-	13.03	300.00	300.00	300.00
NUISANCE ABATEMENT	-	3,207.30	4,500.00	-	-
MISCELLANEOUS EXPENSE	207.50	809.00	150.00	150.00	150.00
TOTAL	6,503.79	13,102.72	19,925.00	14,875.00	15,375.00
CAPITAL OUTLAY					
MACHINERY & EQUIPMENT	-	-	-	-	-
POUND FACILITY IMPROVEMENTS	-	-	-	144.00	-
TOTAL	-	-	-	144.00	-
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	3,336.00	3,556.00	3,616.00	3,616.00	3,818.00
TRF. TO PARKS	7,500.00	-	9,000.00	9,000.00	-
TRF. TO EQUIPMENT REPLACEMENT	-	-	5,684.00	5,684.00	5,684.00
TOTAL	10,836.00	3,556.00	18,300.00	18,300.00	9,502.00
TOTAL EXPENDITURES	38,303.24	53,485.34	90,350.00	88,605.00	96,827.00
REVENUES OVER (UNDER) EXPENDITURES	48,913.30	40,860.90	1,151.00	3,250.00	(1,234.00)
BEGINNING UNENCUMBERED CASH	43,662.35	92,575.65	133,437.00	133,437.00	136,687.00
ENDING UNENCUMBERED CASH	92,575.65	133,436.55	134,588.00	136,687.00	135,453.00

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

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
SALES TAXES	<u>168,079.92</u>	<u>168,940.55</u>	<u>169,500.00</u>	<u>169,965.00</u>	<u>165,787.00</u>
TOTAL REVENUES	<u>168,079.92</u>	<u>168,940.55</u>	<u>169,500.00</u>	<u>169,965.00</u>	<u>165,787.00</u>
EXPENDITURE SUMMARY					
TRANSFERS OUT	<u>167,500.00</u>	<u>168,000.00</u>	<u>168,060.00</u>	<u>168,060.00</u>	<u>169,682.00</u>
TOTAL EXPENDITURES	<u>167,500.00</u>	<u>168,000.00</u>	<u>168,060.00</u>	<u>168,060.00</u>	<u>169,682.00</u>
REVENUES OVER (UNDER) EXPENDITURES	579.92	940.55	1,440.00	1,905.00	(3,895.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>469.07</u>	<u>1,048.99</u>	<u>1,990.00</u>	<u>1,990.00</u>	<u>3,895.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>1,048.99</u>	<u>1,989.54</u>	<u>3,430.00</u>	<u>3,895.00</u>	<u>-</u>

BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

SALES TAX COLLECTIONS HAVE BEEN REDUCED IN LIGHT OF THE PANDEMIC.

POOL CAPITAL IMPROVEMENTS SALES TAX

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
SALES TAX					
POOL CAPITAL IMPROVEMENTS SALES TAX	<u>168,079.92</u>	<u>168,940.55</u>	<u>169,500.00</u>	<u>169,965.00</u>	<u>165,787.00</u>
TOTAL	<u>168,079.92</u>	<u>168,940.55</u>	<u>169,500.00</u>	<u>169,965.00</u>	<u>165,787.00</u>
TOTAL REVENUES	<u>168,079.92</u>	<u>168,940.55</u>	<u>169,500.00</u>	<u>169,965.00</u>	<u>165,787.00</u>
EXPENDITURES					
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	7,000.00	6,720.00	6,780.00	6,780.00	6,632.00
TRF. TO DEBT SERVICE	<u>160,500.00</u>	<u>161,280.00</u>	<u>161,280.00</u>	<u>161,280.00</u>	<u>163,050.00</u>
TOTAL	<u>167,500.00</u>	<u>168,000.00</u>	<u>168,060.00</u>	<u>168,060.00</u>	<u>169,682.00</u>
TOTAL EXPENDITURES	<u>167,500.00</u>	<u>168,000.00</u>	<u>168,060.00</u>	<u>168,060.00</u>	<u>169,682.00</u>
REVENUES OVER (UNDER) EXPENDITURES	579.92	940.55	1,440.00	1,905.00	(3,895.00)
BEGINNING UNENCUMBERED CASH	<u>469.07</u>	<u>1,048.99</u>	<u>1,990.00</u>	<u>1,990.00</u>	<u>3,895.00</u>
ENDING UNENCUMBERED CASH	<u>1,048.99</u>	<u>1,989.54</u>	<u>3,430.00</u>	<u>3,895.00</u>	<u>-</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 ATV AND MOTORCROSS RACES CAR SHOW CARNIVAL DEMOLITION DERBY	LIVE MUSIC CONCERTS QUEEEN CONTEST RODEO TRACTOR PULL
---	--

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
CHARGES FOR SERVICES	<u>143,469.00</u>	<u>139,387.76</u>	<u>144,775.00</u>	<u>121,968.00</u>	<u>147,875.00</u>
TOTAL REVENUES	<u>143,469.00</u>	<u>139,387.76</u>	<u>144,775.00</u>	<u>121,968.00</u>	<u>147,875.00</u>
EXPENDITURE SUMMARY					
OPERATING EXPENSES	<u>140,355.54</u>	<u>133,661.65</u>	<u>143,640.00</u>	<u>116,387.62</u>	<u>140,990.00</u>
TRANSFERS OUT	<u>14,500.00</u>	<u>11,500.00</u>	<u>11,500.00</u>	<u>11,500.00</u>	<u>11,500.00</u>
TOTAL EXPENDITURES	<u>154,855.54</u>	<u>145,161.65</u>	<u>155,140.00</u>	<u>127,887.62</u>	<u>152,490.00</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(11,386.54)</u>	<u>(5,773.89)</u>	<u>(10,365.00)</u>	<u>(5,919.62)</u>	<u>(4,615.00)</u>
BEGINNING UNENCUMBERED CASH BALANCE	<u>36,644.34</u>	<u>25,257.80</u>	<u>19,484.00</u>	<u>19,484.00</u>	<u>13,564.38</u>
ENDING UNENCUMBERED CASH BALANCE	<u>25,257.80</u>	<u>19,483.91</u>	<u>9,119.00</u>	<u>13,564.38</u>	<u>8,949.38</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 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
CHARGES FOR SERVICES					
ADS / SPONSORS	27,938.00	27,800.00	28,000.00	29,710.00	30,000.00
CONCESSIONS / BEVERAGE SALES	5,043.00	4,743.71	5,000.00	2,119.00	5,000.00
ADMISSIONS / RODEO	26,204.00	22,952.00	26,000.00	19,867.00	25,000.00
ADMISSIONS / DEMO DERBY	13,618.00	14,181.00	14,000.00	12,611.00	13,500.00
ADMISSIONS / TRACTOR PULL	11,268.00	12,906.00	13,000.00	-	13,000.00
ADMISSIONS / MOTORCROSS	6,655.00	6,784.00	6,500.00	7,486.00	6,500.00
ATV RACES	3,072.00	1,257.00	1,500.00	4,023.00	3,000.00
BEVERAGE SALES / COVER	22,709.00	18,601.05	22,500.00	13,308.00	21,000.00
DONATIONS	1,267.00	1,245.00	750.00	-	750.00
CARNIVAL / PER CONTRACT %	11,080.00	11,705.00	11,500.00	13,366.00	12,500.00
BOOTH FEES	5,730.00	7,760.00	7,000.00	7,975.00	7,600.00
CAR SHOW / ENTRY FEES	1,540.00	780.00	1,000.00	1,430.00	1,300.00
5K RUN / ENTRY FEE	339.00	360.00	300.00	265.00	300.00
BIKE RODEO / DONATIONS	2,625.00	1,430.00	1,250.00	2,655.00	1,500.00
KIDDIE TRACTOR PULL / DONATIONS	100.00	175.00	750.00	175.00	175.00
LIVESTOCK SHOW / ENTRY FEE	3,096.00	5,468.00	4,000.00	5,208.00	5,000.00
SUPER FARMER / ENTRY FEE	160.00	190.00	150.00	220.00	200.00
QUEEN CONTEST	100.00	50.00	75.00	50.00	50.00
MEETINGS & CONVENTIONS	925.00	1,000.00	1,500.00	1,500.00	1,500.00
TOTAL REVENUES	<u>143,469.00</u>	<u>139,387.76</u>	<u>144,775.00</u>	<u>121,968.00</u>	<u>147,875.00</u>

SPECIAL EVENTS

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
EXPENDITURES					
OPERATING EXPENSES					
OFFICE SUPPLIES	96.17	160.56	500.00	74.00	500.00
FOOD & BEVERAGE	19,787.02	15,549.59	14,000.00	9,905.00	14,000.00
RODEO	10,425.77	11,719.38	11,725.00	11,734.00	11,775.00
DEMO DERBY	4,894.18	3,838.11	3,025.00	2,324.00	3,025.00
TRACTOR PULL	10,903.33	11,549.69	12,725.00	188.00	12,725.00
MOTORCROSS	2,506.15	3,328.71	3,350.00	2,875.00	3,050.00
ATV RACES	1,511.82	2,098.72	2,150.00	1,591.00	1,850.00
PAVILION ENTERTAINERS	3,800.00	4,000.00	5,000.00	4,770.00	5,000.00
GAZEBO ENTERTAINMENT	5,400.00	5,000.00	5,000.00	4,985.00	5,000.00
MISCELLANEOUS ENTERTAINMENT	534.00	2,945.50	500.00	602.00	500.00
CAR SHOW	1,391.17	900.00	1,400.00	1,597.00	1,400.00
HOME EC / ART SHOW	142.81	230.00	260.00	731.00	260.00
RIBBONS / AWARDS / PROMO	5,291.63	5,532.10	6,000.00	3,357.00	6,000.00
5K RUN	357.38	91.00	300.00	172.00	300.00
BIKE RODEO	1,875.61	2,087.52	2,000.00	2,178.95	2,250.00
GROUNDS MAINTENANCE / IMPROVEMENTS	11,365.43	6,896.95	9,500.00	5,447.31	7,000.00
FIREWORKS DISPLAY	2,400.00	6,400.00	6,400.00	6,577.17	6,750.00
KIDDIE TRACTOR PULL	325.00	325.00	725.00	593.50	725.00
LEASES & RENTALS	10,426.71	6,556.74	8,800.00	8,141.69	8,700.00
LIVESTOCK SHOWS	4,387.79	6,579.55	4,200.00	8,549.00	5,000.00
ADVERTISING	29,018.60	27,040.38	30,500.00	27,527.00	30,500.00
PARADE	90.93	-	100.00	36.00	100.00
SUPER FARMER CONTEST	500.00	500.00	500.00	500.00	500.00
QUEEN CONTEST	700.00	600.00	615.00	550.00	615.00
PUBLICATIONS & DUES	165.00	100.00	165.00	55.00	165.00
MEETINGS & CONVENTIONS	3,086.42	2,113.80	4,400.00	2,800.00	3,700.00
UTILITIES			-	13.00	
INSURANCE	5,229.00	4,009.00	5,200.00	4,015.00	5,000.00
PROFESSIONAL FEES	2,400.00	3,000.00	3,600.00	3,600.00	3,600.00
MISCELLANEOUS EXPENSES	<u>1,343.62</u>	<u>509.35</u>	<u>1,000.00</u>	<u>899.00</u>	<u>1,000.00</u>
TOTAL	<u>140,355.54</u>	<u>133,661.65</u>	<u>143,640.00</u>	<u>116,387.62</u>	<u>140,990.00</u>
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	<u>14,500.00</u>	<u>11,500.00</u>	<u>11,500.00</u>	<u>11,500.00</u>	<u>11,500.00</u>
TOTAL EXPENDITURES	<u>154,855.54</u>	<u>145,161.65</u>	<u>155,140.00</u>	<u>127,887.62</u>	<u>152,490.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(11,386.54)	(5,773.89)	(10,365.00)	(5,919.62)	(4,615.00)
BEGINNING UNENCUMBERED CASH	<u>36,644.34</u>	<u>25,257.80</u>	<u>19,484.00</u>	<u>19,484.00</u>	<u>13,564.38</u>
ENDING UNENCUMBERED CASH	<u>25,257.80</u>	<u>19,483.91</u>	<u>9,119.00</u>	<u>13,564.38</u>	<u>8,949.38</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

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUE SUMMARY					
CHARGES FOR SERVICES	3,416,960.98	3,529,111.79	3,687,714.00	3,663,250.00	3,662,780.00
SALE OF SURPLUS	5,261.92	25,922.04	23,175.00	5,519.00	3,000.00
INVESTMENT EARNINGS	1,003.14	117.88	-	-	-
MISCELLANEOUS REVENUES	52,330.98	60,036.41	60,000.00	52,000.00	35,000.00
TRANSFERS IN	335.00	285.00	285.00	285.00	290.00
TOTAL REVENUES	<u>3,475,892.02</u>	<u>3,615,473.12</u>	<u>3,771,174.00</u>	<u>3,721,054.00</u>	<u>3,701,070.00</u>
EXPENDITURE SUMMARY					
PERSONNEL EXPENSES	180,404.51	177,865.78	194,850.00	204,950.00	326,500.00
OPERATING EXPENSES	3,563,121.48	2,738,246.85	2,680,721.00	2,651,388.00	2,744,198.00
CAPITAL OUTLAY	20,756.56	222,724.80	245,000.00	243,000.00	243,500.00
DEBT SERVICE	67,487.50	390,392.50	383,000.00	383,298.00	385,903.00
TRANSFERS OUT	216,639.00	228,067.00	230,706.00	230,706.00	229,372.00
TOTAL EXPENDITURES	<u>4,048,409.05</u>	<u>3,757,296.93</u>	<u>3,734,277.00</u>	<u>3,713,342.00</u>	<u>3,929,473.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(572,517.03)	(141,823.81)	36,897.00	7,712.00	(228,403.00)
BEGINNING UNENCUMBERED CASH BALANCE	1,466,328.11	893,811.08	751,987.00	751,987.00	759,699.00
ENDING UNENCUMBERED CASH BALANCE	<u>893,811.08</u>	<u>751,987.27</u>	<u>788,884.00</u>	<u>759,699.00</u>	<u>531,296.00</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 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
REVENUES					
CHARGES FOR SERVICES					
WATER SALES - RESIDENTIAL	1,042,866.02	1,243,735.92	1,256,735.00	1,220,000.00	1,234,100.00
WATER SALES - COMMERCIAL	295,394.86	231,100.57	309,269.00	295,000.00	277,700.00
WATER TAPS	49,560.00	30,090.00	44,250.00	44,250.00	40,710.00
WASTEWATER SERVICE CHARGE	1,231,686.63	1,220,757.19	1,264,897.00	1,275,000.00	1,275,370.00
WASTEWATER SERVICE CHARGE - DISTRICT 5	214,507.77	238,452.85	232,761.00	235,000.00	240,000.00
WASTEWATER TAPS	48,000.00	20,000.00	30,000.00	30,000.00	27,000.00
LATE PAYMENT PENALTIES	36,828.56	33,941.69	33,718.00	34,000.00	34,500.00
TRASH COLLECTION FEES	498,117.14	511,033.57	516,084.00	530,000.00	533,400.00
TOTAL	<u>3,416,960.98</u>	<u>3,529,111.79</u>	<u>3,687,714.00</u>	<u>3,663,250.00</u>	<u>3,662,780.00</u>
SALE OF SURPLUS					
MISCELLANEOUS WATER INCOME	4,221.72	25,922.04	23,175.00	3,000.00	3,000.00
MISCELLANEOUS WASTEWATER INCOME	1,040.20	-	-	2,519.00	-
TOTAL	<u>5,261.92</u>	<u>25,922.04</u>	<u>23,175.00</u>	<u>5,519.00</u>	<u>3,000.00</u>
INVESTMENT EARNINGS					
INVESTMENT EARNINGS	1,003.14	117.88	-	-	-
MISCELLANEOUS INCOME					
MISCELLANEOUS INCOME	52,330.98	60,036.41	60,000.00	52,000.00	35,000.00
TRANSFERS IN					
TRF. FROM RISK MANAGEMENT	335.00	285.00	285.00	285.00	290.00
TOTAL REVENUES	<u>3,475,892.02</u>	<u>3,615,473.12</u>	<u>3,771,174.00</u>	<u>3,721,054.00</u>	<u>3,701,070.00</u>
EXPENDITURE SUMMARY					
WATER SUPPLY	748,013.77	720,714.81	696,300.00	641,000.00	710,578.00
WATER DISTRIBUTION	894,404.87	276,665.16	287,950.00	307,300.00	371,300.00
UTILITY ADMINISTRATION	680,512.80	755,015.77	692,196.00	699,687.00	780,920.00
WASTEWATER COLLECTION	1,441,351.11	1,386,441.69	1,444,125.00	1,451,351.00	1,451,400.00
DEBT SERVICE	67,487.50	390,392.50	383,000.00	383,298.00	385,903.00
TRANSFERS OUT	216,639.00	228,067.00	230,706.00	230,706.00	229,372.00
TOTAL EXPENDITURES	<u>4,048,409.05</u>	<u>3,757,296.93</u>	<u>3,734,277.00</u>	<u>3,713,342.00</u>	<u>3,929,473.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(572,517.03)	(141,823.81)	36,897.00	7,712.00	(228,403.00)
BEGINNING UNENCUMBERED CASH	1,466,328.11	893,811.08	751,987.00	751,987.00	759,699.00
ENDING UNENCUMBERED CASH	<u>893,811.08</u>	<u>751,987.27</u>	<u>788,884.00</u>	<u>759,699.00</u>	<u>531,296.00</u>

WATER SUPPLY

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
OPERATING EXPENSES					
PURCHASE WATER / TRI-COUNTY	184,384.54	170,610.19	140,000.00	100,000.00	133,578.00
PURCHASE WATER / KANSAS CITY	<u>542,872.67</u>	<u>527,515.06</u>	<u>535,300.00</u>	<u>520,000.00</u>	<u>555,000.00</u>
TOTAL	<u>727,257.21</u>	<u>698,125.25</u>	<u>675,300.00</u>	<u>620,000.00</u>	<u>688,578.00</u>
CAPITAL OUTLAY					
UTILITY / PUMPING EQUIPMENT	<u>20,756.56</u>	<u>22,589.56</u>	<u>21,000.00</u>	<u>21,000.00</u>	<u>22,000.00</u>
TOTAL	<u>748,013.77</u>	<u>720,714.81</u>	<u>696,300.00</u>	<u>641,000.00</u>	<u>710,578.00</u>

WATER DISTRIBUTION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	72,254.52	63,298.20	75,300.00	81,000.00	148,500.00
LAGERS	-	(875.80)	-	-	-
TOTAL	<u>72,254.52</u>	<u>62,422.40</u>	<u>75,300.00</u>	<u>81,000.00</u>	<u>148,500.00</u>
OPERATING EXPENSES					
VEHICLE EXPENSE - FUEL & OIL	1,269.17	1,895.46	1,300.00	1,300.00	1,300.00
VEHICLE MAINTENANCE & REPAIRS	631.63	600.00	2,000.00	2,000.00	2,000.00
REPAIRS - EQUIPMENT	258.83	346.29	1,000.00	1,000.00	1,000.00
EQUIPMENT RENTAL	316.49	-	700.00	500.00	-
TOOLS & SUPPLIES	2,416.01	1,170.41	2,000.00	1,000.00	1,500.00
MAINTENANCE - MAINS & HYDRANTS	19,056.55	27,061.32	20,000.00	20,000.00	20,000.00
MAINTENANCE - METERS & SERVICES	22,530.51	12,929.03	10,000.00	24,000.00	24,000.00
MAINTENANCE - TOWERS	6,421.16	1,088.51	5,650.00	6,500.00	3,000.00
MISCELLANEOUS EXPENSE	250.00	-	-	-	-
DEPRECIATION - DISTRIBUTION	769,000.00	-	-	-	-
TOTAL	<u>822,150.35</u>	<u>45,091.02</u>	<u>42,650.00</u>	<u>56,300.00</u>	<u>52,800.00</u>
CAPITAL OUTLAY					
IMPROVEMENTS	-	-	-	-	-
MACHINERY & EQUIPMENT	-	169,151.74	170,000.00	170,000.00	170,000.00
TOTAL	<u>-</u>	<u>169,151.74</u>	<u>170,000.00</u>	<u>170,000.00</u>	<u>170,000.00</u>
TOTAL	<u>894,404.87</u>	<u>276,665.16</u>	<u>287,950.00</u>	<u>307,300.00</u>	<u>371,300.00</u>

UTILITY ADMINISTRATION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	40,235.20	45,275.60	41,000.00	42,000.00	49,800.00
FICA	7,923.28	7,642.63	9,000.00	9,500.00	15,300.00
INSURANCE BENEFITS	10,456.63	15,044.67	14,650.00	14,650.00	35,100.00
LAGERS	15,118.24	18,668.68	22,900.00	25,000.00	41,500.00
UNIFORM EXPENSE	-	-	-	-	-
UNEMPLOYMENT BENEFITS	(421.19)	-	-	-	-
TOTAL	<u>73,312.16</u>	<u>86,631.58</u>	<u>87,550.00</u>	<u>91,150.00</u>	<u>141,700.00</u>
OPERATING EXPENSES					
OFFICE SUPPLIES	272.17	-	500.00	500.00	500.00
PRINTING	3,187.60	3,079.70	3,100.00	3,160.00	3,200.00
POSTAGE	17,482.87	19,622.35	19,000.00	19,000.00	19,000.00
PUBLICATIONS & DUES	1,667.60	1,726.00	1,750.00	1,760.00	1,780.00
TELEPHONE	2,938.53	2,280.26	-	1,650.00	1,650.00
BUILDING MAINTENANCE / UTILITIES / TRASH	11,064.51	11,021.60	10,000.00	8,500.00	7,500.00
INSURANCE	16,414.26	11,797.02	17,100.00	18,045.00	40,640.00
PROFESSIONAL FEES	11,816.00	15,888.50	10,000.00	14,250.00	10,000.00
TRASH COLLECTION CONTRACT	437,687.29	415,142.05	436,002.00	435,000.00	452,500.00
STATE PRIMACY FEE / WATER TESTING	9,537.24	9,699.25	9,700.00	9,717.00	9,750.00
ETS - COLLECTION FEES	17,212.74	19,819.14	20,000.00	22,500.00	23,000.00
PAYROLL SERVICES	1,477.30	1,640.40	1,700.00	1,700.00	1,700.00
SERVICE & MAINTENANCE OFFICE EQUIPMENT	70,632.31	84,898.27	69,794.00	69,794.00	65,000.00
LOSS ON BAD DEBTS	-	69.08	-	(539.00)	-
UTILITY LOCATES	2,607.81	2,596.30	3,000.00	2,500.00	2,500.00
MISCELLANEOUS EXPENSE	702.41	66,604.27	500.00	500.00	500.00
DEPRECIATION - OFFICE EQUIPMENT	2,500.00	-	-	-	-
TOTAL	<u>607,200.64</u>	<u>665,884.19</u>	<u>602,146.00</u>	<u>608,037.00</u>	<u>639,220.00</u>
CAPITAL OUTLAY					
IMPROVEMENTS	-	-	-	-	-
MACHINERY & EQUIPMENT	-	2,500.00	2,500.00	500.00	-
TOTAL	<u>-</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>500.00</u>	<u>-</u>
TOTAL	<u>680,512.80</u>	<u>755,015.77</u>	<u>692,196.00</u>	<u>699,687.00</u>	<u>780,920.00</u>

WASTEWATER COLLECTION

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
PERSONNEL SERVICES					
SALARIES	16,908.42	17,832.79	19,000.00	19,000.00	22,000.00
FICA	997.10	1,020.71	1,500.00	1,500.00	1,700.00
INSURANCE BENEFITS	15,068.12	6,923.65	7,500.00	8,500.00	8,100.00
LAGERS	<u>1,864.19</u>	<u>3,034.65</u>	<u>4,000.00</u>	<u>3,800.00</u>	<u>4,500.00</u>
TOTAL	<u>34,837.83</u>	<u>28,811.80</u>	<u>32,000.00</u>	<u>32,800.00</u>	<u>36,300.00</u>
OPERATING EXPENSES					
SPECIAL TRAINING	1,059.42	325.00	1,000.00	1,003.00	-
MBC - CUSTOMER FEES	1,236,495.00	1,291,322.50	1,282,125.00	1,309,000.00	1,307,000.00
SUPPLIES & EQUIPMENT	781.53	752.77	1,000.00	500.00	500.00
SEWER SERVICE CONNECTION FEE	2,625.00	2,683.00	3,000.00	2,509.00	2,600.00
VEHICLE MAINTENANCE & REPAIRS	1,800.26	741.49	2,000.00	1,000.00	1,000.00
EQUIPMENT MAINTENANCE & REPAIRS	2,863.93	2,615.54	4,000.00	2,000.00	2,000.00
MAINTENANCE - LINES	12,618.08	1,273.31	12,000.00	5,000.00	5,000.00
MAINTENANCE - LIFT STATIONS	59,850.77	27,316.40	55,000.00	45,000.00	45,000.00
SUPPLIES & EQUIPMENT EXPENSE	604.39	462.03	500.00	500.00	500.00
REIMBURSE SEWER CONSUMPTION	-	1,157.24	-	539.00	-
MISCELLANEOUS EXPENSE	1,314.90	497.11	-	-	-
DEPRECIATION	<u>86,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>1,406,513.28</u>	<u>1,329,146.39</u>	<u>1,360,625.00</u>	<u>1,367,051.00</u>	<u>1,363,600.00</u>
CAPITAL OUTLAY					
IMPROVEMENTS	-	-	-	-	-
MACHINERY AND EQUIPMENT	<u>-</u>	<u>28,483.50</u>	<u>51,500.00</u>	<u>51,500.00</u>	<u>51,500.00</u>
TOTAL	<u>-</u>	<u>28,483.50</u>	<u>51,500.00</u>	<u>51,500.00</u>	<u>51,500.00</u>
TOTAL	<u>1,441,351.11</u>	<u>1,386,441.69</u>	<u>1,444,125.00</u>	<u>1,451,351.00</u>	<u>1,451,400.00</u>

DEBT SERVICE

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
DEBT SERVICE					
PRINCIPAL	-	330,000.00	330,000.00	330,000.00	340,000.00
INTEREST	<u>67,487.50</u>	<u>60,392.50</u>	<u>53,000.00</u>	<u>53,298.00</u>	<u>45,903.00</u>
TOTAL	<u>67,487.50</u>	<u>390,392.50</u>	<u>383,000.00</u>	<u>383,298.00</u>	<u>385,903.00</u>

DEBT SERVICE

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 / WASTEWATER FUND INCLUDE: SERIES 2015 A (REFUNDING OF THE 2010 WATER / WASTEWATER REVENUE BOND)

REVENUE REFUNDING BONDS

	PRINCIPAL	INTEREST	TOTAL
2019 / 2020	330,000.00	52,998.00	382,998.00
2020 / 2021	340,000.00	45,903.00	385,903.00
2021 / 2022	350,000.00	38,593.00	388,593.00
2022 / 2023	355,000.00	31,068.00	386,068.00
2023 / 2024	335,000.00	23,435.00	358,435.00
2024 / 2025	345,000.00	16,233.00	361,233.00
2025 / 2026	410,000.00	8,815.00	418,815.00
TOTAL	2,465,000.00	217,045.00	2,682,045.00

TRANSFERS OUT

	2017 / 2018 ACTUAL	2018 / 2019 ACTUAL	2019 / 2020 CURRENT BUDGET	2019 / 2020 ESTIMATE	2020 / 2021 BUDGET
TRANSFERS OUT					
TRF. TO GENERAL FUND (ADMIN. FEE)	140,029.00	150,037.00	150,624.00	150,624.00	148,472.00
TRF. TO GENERAL FUND (TRASH)	<u>76,610.00</u>	<u>78,030.00</u>	<u>80,082.00</u>	<u>80,082.00</u>	<u>80,900.00</u>
TOTAL	<u>216,639.00</u>	<u>228,067.00</u>	<u>230,706.00</u>	<u>230,706.00</u>	<u>229,372.00</u>