

# FUND SUMMARIES

	FUND NAMES	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
10	GENERAL FUND				
	REVENUES	4,002,594.20	3,085,458.03	3,007,173.77	3,090,546.20
	EXPENDITURES	<u>3,204,989.55</u>	<u>2,946,237.04</u>	<u>2,650,718.00</u>	<u>3,291,535.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	797,604.65	139,220.99	356,455.77	(200,988.80)
	BEGINNING UNENCUMBERED CASH	<u>431,130.41</u>	<u>1,228,735.06</u>	<u>1,228,735.00</u>	<u>1,585,190.77</u>
	ENDING UNENCUMBERED CASH	<u>1,228,735.06</u>	<u>1,367,956.05</u>	<u>1,585,190.77</u>	<u>1,384,201.97</u>
17	RISK MANAGEMENT				
	REVENUES	60,443.30	9,009.96	5,000.00	28,705.07
	EXPENDITURES	<u>63,623.74</u>	<u>51,651.96</u>	<u>26,117.00</u>	<u>26,356.01</u>
	REVENUES OVER (UNDER) EXPENDITURES	(3,180.44)	(42,642.00)	(21,117.00)	2,349.06
	BEGINNING UNENCUMBERED CASH	<u>240,168.21</u>	<u>236,987.77</u>	<u>194,345.77</u>	<u>173,228.77</u>
	ENDING UNENCUMBERED CASH	<u>236,987.77</u>	<u>194,345.77</u>	<u>173,228.77</u>	<u>175,577.83</u>
70	EQUIPMENT REPLACEMENT				
	REVENUES	38,674.00	25,331.00	33,416.00	26,591.00
	EXPENDITURES	<u>28,139.00</u>	<u>24,375.62</u>	-	-
	REVENUES OVER (UNDER) EXPENDITURES	10,535.00	955.38	33,416.00	26,591.00
	BEGINNING UNENCUMBERED CASH	<u>54,060.26</u>	<u>64,595.26</u>	<u>64,595.00</u>	<u>98,011.00</u>
	ENDING UNENCUMBERED CASH	<u>64,595.26</u>	<u>65,550.64</u>	<u>98,011.00</u>	<u>124,602.00</u>
30	TRANSPORTATION				
	REVENUES	1,596,151.42	1,347,347.96	1,299,213.00	1,282,075.00
	EXPENDITURES	<u>1,908,328.70</u>	<u>1,247,221.76</u>	<u>1,120,064.00</u>	<u>1,447,027.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(312,177.28)	100,126.20	179,149.00	(164,952.00)
	BEGINNING UNENCUMBERED CASH	<u>705,574.08</u>	<u>405,584.43</u>	<u>505,710.63</u>	<u>684,859.63</u>
	ENDING UNENCUMBERED CASH	<u>393,396.80</u>	<u>505,710.63</u>	<u>684,859.63</u>	<u>519,907.63</u>
40	PARKS				
	REVENUES	571,157.86	631,509.34	623,540.59	659,755.00
	EXPENDITURES	<u>626,221.69</u>	<u>613,956.69</u>	<u>624,158.90</u>	<u>656,390.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(55,063.83)	17,552.65	(618.31)	3,365.00
	BEGINNING UNENCUMBERED CASH	<u>107,616.86</u>	<u>52,553.03</u>	<u>70,105.68</u>	<u>69,487.37</u>
	ENDING UNENCUMBERED CASH	<u>52,553.03</u>	<u>70,105.68</u>	<u>69,487.37</u>	<u>72,852.37</u>
12	DEBT SERVICE				
	REVENUES	913,183.65	938,379.71	994,799.00	1,018,200.00
	EXPENDITURES	<u>903,933.77</u>	<u>905,310.32</u>	<u>919,392.00</u>	<u>929,705.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	9,249.88	33,069.39	75,407.00	88,495.00
	BEGINNING UNENCUMBERED CASH	<u>67,817.52</u>	<u>77,067.40</u>	<u>110,136.79</u>	<u>185,543.79</u>
	ENDING UNENCUMBERED CASH	<u>77,067.40</u>	<u>110,136.79</u>	<u>185,543.79</u>	<u>274,038.79</u>

# FUND SUMMARIES

FUND NUMBERS	FUND NAMES	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
13	CAPITAL PROJECTS				
	REVENUES	735,066.74	1,380,111.94	66,183.24	465,000.00
	EXPENDITURES	<u>200,241.34</u>	<u>1,698,271.95</u>	<u>94,625.15</u>	<u>667,900.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	534,825.40	(318,160.01)	(28,441.91)	(202,900.00)
	BEGINNING UNENCUMBERED CASH	<u>105,237.12</u>	<u>646,782.26</u>	<u>328,622.25</u>	<u>300,181.00</u>
	ENDING UNENCUMBERED CASH	<u>640,062.52</u>	<u>328,622.25</u>	<u>300,180.34</u>	<u>97,281.00</u>
15	CAPITAL IMPROVEMENTS SALES TAX				
	REVENUES	412,250.24	377,870.17	395,500.00	435,000.00
	EXPENDITURES	<u>391,234.54</u>	<u>135,514.34</u>	<u>353,834.00</u>	<u>538,413.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	21,015.70	242,355.83	41,666.00	(103,413.00)
	BEGINNING UNENCUMBERED CASH	<u>43,696.80</u>	<u>64,712.50</u>	<u>307,068.33</u>	<u>348,734.33</u>
	ENDING UNENCUMBERED CASH	<u>64,712.50</u>	<u>307,068.33</u>	<u>348,734.33</u>	<u>245,321.33</u>
16	EXCISE TAX				
	REVENUES	19,420.00	29,176.20	68,246.00	52,085.00
	EXPENDITURES	<u>101,414.00</u>	<u>929.00</u>	<u>61,091.00</u>	<u>52,084.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(81,994.00)	28,247.20	7,155.00	1.00
	BEGINNING UNENCUMBERED CASH	<u>108,544.90</u>	<u>26,550.90</u>	<u>54,798.10</u>	<u>61,953.10</u>
	ENDING UNENCUMBERED CASH	<u>26,550.90</u>	<u>54,798.10</u>	<u>61,953.10</u>	<u>61,954.10</u>
18	PARKS / STORMWATER SALES TAX				
	REVENUES	337,884.06	338,424.58	360,000.00	380,000.00
	EXPENDITURES	<u>339,262.00</u>	<u>328,556.00</u>	<u>349,496.00</u>	<u>380,000.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(1,377.94)	9,868.58	10,504.00	-
	BEGINNING UNENCUMBERED CASH	<u>7,986.96</u>	<u>6,609.02</u>	<u>16,477.60</u>	<u>26,981.60</u>
	ENDING UNENCUMBERED CASH	<u>6,609.02</u>	<u>16,477.60</u>	<u>26,981.60</u>	<u>26,981.60</u>
20	PUBLIC HEALTH				
	REVENUES	94,346.24	93,986.45	97,074.00	99,120.00
	EXPENDITURES	<u>53,485.34</u>	<u>89,503.10</u>	<u>96,320.00</u>	<u>102,773.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	40,860.90	4,483.35	754.00	(3,653.00)
	BEGINNING UNENCUMBERED CASH	<u>92,575.65</u>	<u>133,884.14</u>	<u>138,367.49</u>	<u>139,121.49</u>
	ENDING UNENCUMBERED CASH	<u>133,436.55</u>	<u>138,367.49</u>	<u>139,121.49</u>	<u>135,468.49</u>
25	POOL - CAPITAL IMPR. SALES TAX				
	REVENUES	168,940.55	169,290.06	177,500.00	188,500.00
	EXPENDITURES	<u>168,000.00</u>	<u>168,060.00</u>	<u>169,682.00</u>	<u>192,440.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	940.55	1,230.06	7,818.00	(3,940.00)
	BEGINNING UNENCUMBERED CASH	<u>1,048.99</u>	<u>1,989.54</u>	<u>3,219.60</u>	<u>11,037.60</u>
	ENDING UNENCUMBERED CASH	<u>1,989.54</u>	<u>3,219.60</u>	<u>11,037.60</u>	<u>7,097.60</u>

# FUND SUMMARIES

FUND NUMBERS	FUND NAMES	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
65	SPECIAL EVENTS				
	REVENUES	139,387.76	127,567.80	12,919.00	147,875.00
	EXPENDITURES	<u>145,161.65</u>	<u>127,411.90</u>	<u>14,578.20</u>	<u>152,490.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(5,773.89)	155.90	(1,659.20)	(4,615.00)
	BEGINNING UNENCUMBERED CASH	<u>25,257.80</u>	<u>21,439.81</u>	<u>21,595.71</u>	<u>19,936.51</u>
	ENDING UNENCUMBERED CASH	<u>19,483.91</u>	<u>21,595.71</u>	<u>19,936.51</u>	<u>15,321.51</u>
60	WATER / WASTEWATER UTILITY				
	REVENUES	3,615,473.12	3,704,014.35	3,751,563.00	4,203,163.00
	EXPENDITURES	<u>3,757,296.93</u>	<u>3,522,860.45</u>	<u>3,891,646.39</u>	<u>4,216,001.20</u>
	REVENUES OVER (UNDER) EXPENDITURES	(141,823.81)	181,153.90	(140,083.39)	(12,838.20)
	BEGINNING UNENCUMBERED CASH	<u>893,811.08</u>	<u>751,987.27</u>	<u>933,141.17</u>	<u>793,057.78</u>
	ENDING UNENCUMBERED CASH	<u>751,987.27</u>	<u>933,141.17</u>	<u>793,057.78</u>	<u>780,219.58</u>
75	CARES ACT STIMULUS				
	REVENUES	-	-	257,605.79	226,503.33
	EXPENDITURES	-	-	<u>472,522.95</u>	<u>11,625.40</u>
	REVENUES OVER (UNDER) EXPENDITURES	-	-	(214,917.16)	214,877.93
	BEGINNING UNENCUMBERED CASH	-	-	-	<u>(214,917.16)</u>
	ENDING UNENCUMBERED CASH	-	-	<u>(214,917.16)</u>	<u>(39.23)</u>
TOTAL	GRAND TOTAL				
	REVENUES	12,704,973.14	12,257,477.55	10,892,127.60	12,076,615.27
	EXPENDITURES	<u>11,891,332.25</u>	<u>11,859,860.13</u>	<u>10,371,722.64</u>	<u>12,653,114.21</u>
	REVENUES OVER (UNDER) EXPENDITURES	813,640.89	397,617.42	305,487.80	(361,621.01)
	BEGINNING UNENCUMBERED CASH	<u>2,884,526.64</u>	<u>3,719,478.39</u>	<u>3,976,919.12</u>	<u>4,282,407.58</u>
	ENDING UNENCUMBERED CASH	<u>3,698,167.53</u>	<u>4,117,095.81</u>	<u>4,497,324.08</u>	<u>3,920,786.57</u>

# PROPERTY TAXES

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>TAX LEVY</b>				
GENERAL FUND	0.3586	0.3387	0.3387	0.3387
TRANSPORTATION	0.1344	0.1269	0.1269	0.1269
PARKS	0.0717	0.0677	0.0677	0.0677
DEBT SERVICE	0.3434	0.5934	0.5934	0.5934
PUBLIC HEALTH	<u>0.0717</u>	<u>0.0677</u>	<u>0.0677</u>	<u>0.0677</u>
<b>TOTAL MILL LEVY</b>	<u><b>0.9798</b></u>	<u><b>1.1944</b></u>	<u><b>1.1944</b></u>	<u><b>1.1944</b></u>
<b>ASSESSED VALUATION</b>				
ASSESSED VALUATION	<u><b>114,867,357.0</b></u>		<u><b>127,032,557.0</b></u>	<u><b>129,573,209.0</b></u>
<b>LEVIED TAX DOLLARS</b>				
GENERAL FUND	421,712.37	427,446.03	448,000.00	460,000.00
TRANSPORTATION	158,053.94	160,041.22	167,461.00	172,000.00
PARKS	84,318.94	85,380.55	89,584.00	92,000.00
DEBT SERVICE	403,837.26	748,372.37	783,249.00	805,000.00
PUBLIC HEALTH	<u>84,318.94</u>	<u>85,380.55</u>	<u>89,584.00</u>	<u>92,000.00</u>
<b>TAX DOLLARS</b>	<u><b>1,152,241.45</b></u>	<u><b>1,506,620.72</b></u>	<u><b>1,577,878.00</b></u>	<u><b>1,621,000.00</b></u>

# PERSONNEL SCHEDULE

	2021 Full-Time	2022 Part-Time/Seasonals	
		2022 Full-Time	
<b>GENERAL FUND</b>			
FINANCE & ADMINISTRATION	6.25	5.75	
COMMUNITY DEVELOPMENT	1.00	1.25	1.00
BUILDINGS & GROUNDS	1.35	2.00	2.50
POLICE	19.00	19.00	-
MUNICIPAL COURT	1.00	1.00	-
<b>TOTAL GENERAL FUND</b>	<u>28.60</u>	<u>29.00</u>	<u>3.50</u>
TRANSPORTATION	4.00	4.00	-
PARKS	3.90	2.75	1.50
PUBLIC HEALTH	1.00	1.00	1.00
WATER / WASTEWATER	4.50	5.25	-
<b>GRAND TOTAL</b>	<u>42.00</u>	<u>42.00</u>	<u>6.00</u>

## 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.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
PROPERTY TAXES	445,237.97	450,575.81	475,500.00	487,600.00
OTHER TAXES	24,512.56	26,272.80	23,640.77	22,500.00
SALES TAXES	749,070.31	755,739.14	800,000.00	760,000.00
PILOT	1,093,213.16	201,366.00	201,366.00	201,366.00
INTERGOVERNMENTAL LICENSES	6,890.25	6,673.40	5,300.00	5,300.00
FEES & PERMITS	1,010,734.07	997,778.79	967,079.00	982,000.00
FINES & FORFEITURES	128,361.35	150,756.59	80,150.00	118,500.00
OTHER REVENUES	52,980.63	49,365.91	48,036.00	53,948.00
SALE OF SURPLUS	100.00	4,690.00	-	-
INVESTMENT EARNINGS	67,775.24	50,047.68	10,000.00	50,000.00
MISCELLANEOUS REVENUES	32,733.81	12,379.51	9,350.00	1,500.00
TRANSFERS IN	<u>364,831.00</u>	<u>355,445.00</u>	<u>357,251.00</u>	<u>379,832.20</u>
<b>TOTAL REVENUES</b>	<b><u>4,002,594.20</u></b>	<b><u>3,085,458.03</u></b>	<b><u>3,007,173.77</u></b>	<b><u>3,090,546.20</u></b>
<b>EXPENDITURE SUMMARY</b>				
PERSONNEL EXPENSES	2,109,785.38	2,068,036.69	1,860,648.00	2,342,182.00
OPERATING EXPENSES	633,338.17	610,651.25	592,247.00	743,753.00
CAPITAL OUTLAY	-	-	-	115,000.00
DEBT SERVICE	-	14,999.10	16,180.00	15,600.00
TRANSFERS OUT	<u>461,866.00</u>	<u>252,550.00</u>	<u>181,643.00</u>	<u>75,000.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>3,204,989.55</u></b>	<b><u>2,946,237.04</u></b>	<b><u>2,650,718.00</u></b>	<b><u>3,291,535.00</u></b>
REVENUES OVER (UNDER) EXPENDITURES	797,604.65	139,220.99	356,455.77	(200,988.80)
BEGINNING UNENCUMBERED CASH BALANCE	<u>431,130.41</u>	<u>1,228,735.06</u>	<u>1,228,735.00</u>	<u>1,585,190.77</u>
ENDING UNENCUMBERED CASH BALANCE	<u>1,228,735.06</u>	<u>1,367,956.05</u>	<u>1,585,190.77</u>	<u>1,384,201.97</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

REVENUES FOR THE GENERAL FUND ARE EXPECTED TO BE RELATIVELY STAGNANT FROM FY 2021 ANTICIPATED COLLECTIONS. SOME REVENUE STREAMS INDICATE POSITIVE TRENDS (PROPERTY TAX, ELECTRIC FRANCHISE FEES) WHILE OTHERS ARE EXPECTED TO DECLINE (CABLE AND TELECOMMUNICATIONS FRANCHISE FEES).

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

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUES</b>					
<b>PROPERTY TAXES</b>					
10-4100	CURRENT TAXES	421,712.37	427,446.03	448,000.00	460,000.00
10-4105	DELINQUENT TAXES	<u>23,525.60</u>	<u>23,129.78</u>	<u>27,500.00</u>	<u>27,600.00</u>
	TOTAL	<u>445,237.97</u>	<u>450,575.81</u>	<u>475,500.00</u>	<u>487,600.00</u>
<b>OTHER TAXES</b>					
10-4110	FINANCIAL INSTITUTIONS	1,871.65	4,734.72	1,140.77	-
10-4115	CIGARETTE TAXES	<u>22,640.91</u>	<u>21,538.08</u>	<u>22,500.00</u>	<u>22,500.00</u>
	TOTAL	<u>24,512.56</u>	<u>26,272.80</u>	<u>23,640.77</u>	<u>22,500.00</u>
<b>SALES TAXES</b>					
10-4120	SALES TAXES - 1%	<u>749,070.31</u>	<u>755,739.14</u>	<u>800,000.00</u>	<u>760,000.00</u>
<b>PILOT</b>					
10-4135	PILOT PAYMENTS	<u>1,093,213.16</u>	<u>201,366.00</u>	<u>201,366.00</u>	<u>201,366.00</u>
<b>INTERGOVERNMENTAL</b>					
10-4140	C.I.D. / COUNTY	5,463.43	5,333.20	5,300.00	5,300.00
10-4145	NID / COUNTY	<u>1,426.82</u>	<u>1,340.20</u>	-	-
	TOTAL	<u>6,890.25</u>	<u>6,673.40</u>	<u>5,300.00</u>	<u>5,300.00</u>
<b>LICENSES</b>					
10-4150	LICENSES - OCCUPATIONAL	16,557.10	15,114.40	18,500.00	18,000.00
10-4155	LICENSES - LIQUOR	<u>9,596.75</u>	<u>9,253.00</u>	<u>11,001.00</u>	<u>10,000.00</u>
	TOTAL	<u>26,153.85</u>	<u>24,367.40</u>	<u>29,501.00</u>	<u>28,000.00</u>
<b>FEES &amp; PERMITS</b>					
10-4200	FRANCHISE FEE - ELECTRIC	679,362.88	712,044.07	687,500.00	700,000.00
10-4205	FRANCHISE FEE - GAS	121,559.72	99,220.01	100,000.00	115,000.00
10-4210	FRANCHISE FEE - TELECOMMUNICATIONS	103,358.52	78,553.65	64,000.00	60,000.00
10-4215	FRANCHISE FEE - CABLE	49,366.51	51,455.17	55,864.00	50,000.00
10-4230	BUILDING PERMITS	55,481.44	54,902.89	54,000.00	55,000.00
10-4235	PLAN FEES	<u>1,605.00</u>	<u>1,603.00</u>	<u>5,715.00</u>	<u>2,000.00</u>
	TOTAL	<u>1,010,734.07</u>	<u>997,778.79</u>	<u>967,079.00</u>	<u>982,000.00</u>
<b>FINES &amp; FORFEITURES</b>					
10-4270	COURT - FINES	108,498.67	129,388.27	69,000.00	100,000.00
10-4275	COURT - FORFEITURES	5,430.00	3,272.50	1,000.00	3,500.00
10-4280	DWI RECOUPMENT	2,475.00	3,228.00	2,500.00	2,200.00
10-4282	COURT COSTS	9,998.95	12,413.00	6,400.00	9,000.00
10-4283	INMATE PRISONER DETAINEE SECURITY FUND				2,000.00
10-4284	CRIME VICTIMS - CITY	306.73	383.32	200.00	300.00
10-4286	PD TRAINING - CITY	<u>1,652.00</u>	<u>2,071.50</u>	<u>1,050.00</u>	<u>1,500.00</u>
	TOTAL	<u>128,361.35</u>	<u>150,756.59</u>	<u>80,150.00</u>	<u>118,500.00</u>

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>OTHER REVENUE</b>					
10-4295	POLICE REPORTS	1,760.00	2,340.00	2,000.00	2,000.00
10-4300	BUILDINGS & GROUNDS - RENT & DONATIONS	33,930.50	28,998.60	25,000.00	28,350.00
10-4305	ECONOMIC DEVELOPMENT - CONTRIBUTIONS	3,000.00	3,000.00	3,000.00	4,300.00
10-4307	ECONOMIC DEVELOPMENT - REIMBURSEMENT	10,986.86	10,658.64	11,000.00	11,098.00
10-4360	GRANTS / DONATIONS - POLICE	2,762.37	3,447.97	6,266.00	-
10-4363	GRANTS / DONATIONS - POST	540.90	920.70	770.00	700.00
	REFUND - CITY GAS PURCHASE	-	-	-	<u>7,500.00</u>
	<b>TOTAL</b>	<u>52,980.63</u>	<u>49,365.91</u>	<u>48,036.00</u>	<u>53,948.00</u>
<b>SALE OF SURPLUS</b>					
10-4650	SALE OF SURPLUS	100.00	2,185.00	-	-
10-4670	OUTSIDE CONTRIBUTIONS	-	<u>2,505.00</u>	-	-
	<b>TOTAL</b>	<u>100.00</u>	<u>4,690.00</u>	-	-
<b>INVESTMENT EARNINGS</b>					
10-4750	INTEREST EARNINGS	<u>67,775.24</u>	<u>50,047.68</u>	<u>10,000.00</u>	<u>50,000.00</u>
<b>MISCELLANEOUS REVENUE</b>					
10-4800	MISCELLANEOUS REVENUE	<u>32,733.81</u>	<u>12,379.51</u>	<u>9,350.00</u>	<u>1,500.00</u>
	<b>TOTAL</b>	<u>32,733.81</u>	<u>12,379.51</u>	<u>9,350.00</u>	<u>1,500.00</u>
<b>TRANSFERS IN</b>					
10-4912	TRF. FROM DEBT SERVICE (ADMIN. FEE)	16,553.00	17,088.00	32,897.00	34,132.00
10-4915	TRF. FROM CAP. IMPR. SALES TAX (ADMIN. FEE)	14,800.00	15,012.00	14,604.00	16,600.00
10-4916	TRF. FROM EXCISE TAX (ADMIN. FEE)	1,414.00	929.00	1,091.00	2,084.00
10-4917	TRF. FROM RISK MANAGEMENT (ADMIN. FEE)	608.00	-	392.00	1,149.00
10-4917	TRF. FROM RISK MANAGEMENT (REC AWARD)	18,035.00	3,615.00	3,110.00	3,110.00
10-4918	TRF. FROM PARK / STORMWATER (ADMIN. FEE)	13,600.00	13,556.00	13,296.00	15,200.00
10-4920	TRF. FROM PUBLIC HEALTH (ADMIN. FEE)	3,556.00	3,616.00	3,818.00	3,959.00
10-4925	TRF. FROM POOL - CISTX (ADMIN. FEE)	6,720.00	6,780.00	6,632.00	7,540.00
10-4930	TRF. FROM TRANSPORTATION (ADMIN. FEE)	38,650.00	40,229.00	38,717.00	42,742.00
10-4940	TRF. FROM PARKS (ADMIN. FEE)	11,328.00	12,414.00	13,322.00	13,301.00
10-4960	TRF. FROM WATER / WASTEWATER (ADMIN. FEE)	150,037.00	150,624.00	148,472.00	146,490.20
10-4961	TRF. FROM WATER / WASTEWATER (TRASH)	78,030.00	80,082.00	80,900.00	82,025.00
10-4965	TRF. FROM SPECIAL EVENTS (ADMIN. FEE)	<u>11,500.00</u>	<u>11,500.00</u>	-	<u>11,500.00</u>
	<b>TOTAL</b>	<u>364,831.00</u>	<u>355,445.00</u>	<u>357,251.00</u>	<u>379,832.20</u>
	<b>TOTAL REVENUES</b>	<u>4,002,594.20</u>	<u>3,085,458.03</u>	<u>3,007,173.77</u>	<u>3,090,546.20</u>



		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
EXPENDITURE SUMMARY					
10-510	FINANCE & ADMINISTRATION	840,545.69	923,286.92	961,766.00	1,153,757.00
10-513	COMMUNITY DEVELOPMENT	149,328.80	123,285.96	58,294.00	258,323.00
10-516	BUILDINGS & GROUNDS	178,352.22	169,457.82	182,154.00	194,935.00
10-520	POLICE DEPARTMENT	1,480,438.46	1,388,853.04	1,171,973.00	1,508,900.00
10-521	MUNICIPAL COURT	94,458.38	88,803.30	94,888.00	100,620.00
10-599	TRANSFERS OUT	<u>461,866.00</u>	<u>252,550.00</u>	<u>181,643.00</u>	<u>75,000.00</u>
	TOTAL EXPENDITURES	<u>3,204,989.55</u>	<u>2,946,237.04</u>	<u>2,650,718.00</u>	<u>3,291,535.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	797,604.65	139,220.99	356,455.77	(200,988.80)
	BEGINNING UNENCUMBERED CASH	<u>431,130.41</u>	<u>1,228,735.06</u>	<u>1,228,735.00</u>	<u>1,585,190.77</u>
	ENDING UNENCUMBERED CASH	<u>1,228,735.06</u>	<u>1,367,956.05</u>	<u>1,585,190.77</u>	<u>1,384,201.97</u>

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	MARKETING
BUDGETING	HUMAN RESOURCES	
CASH COLLECTIONS	RECORDS RETENTION	
CITY CLERK	PAYROLL	

EXPENDITURE SUMMARY	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
PERSONNEL	437,035.45	507,861.46	568,500.00	622,232.00
OPERATING EXPENSES	403,510.24	400,426.36	377,086.00	515,925.00
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	<u>14,999.10</u>	<u>16,180.00</u>	<u>15,600.00</u>
TOTAL EXPENDITURES	<u>840,545.69</u>	<u>923,286.92</u>	<u>961,766.00</u>	<u>1,153,757.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
10-510-2000 SALARIES	318,894.48	364,080.23	395,500.00	421,000.00
10-510-2100 FICA	21,875.30	26,295.67	25,000.00	33,000.00
10-510-2150 INSURANCE BENEFITS	41,461.69	50,689.48	70,000.00	76,732.00
10-510-2200 LAGERS	<u>54,803.98</u>	<u>66,796.08</u>	<u>78,000.00</u>	<u>91,500.00</u>
TOTAL	<u>437,035.45</u>	<u>507,861.46</u>	<u>568,500.00</u>	<u>622,232.00</u>
<b>OPERATING EXPENSES</b>				
10-510-2250 UNIFORM EXPENSE	330.94	263.15	500.00	1,000.00
10-510-3000 OFFICE SUPPLIES	7,868.33	4,848.28	4,500.00	2,350.00
10-510-3050 PRINTING	2,235.17	804.25	1,500.00	1,700.00
10-510-3100 POSTAGE	1,070.15	946.08	1,100.00	900.00
10-510-3150 PUBLICATIONS & DUES	17,554.65	4,565.40	8,500.00	8,930.00
10-510-3200 MEETINGS & CONVENTIONS	16,141.84	6,018.42	4,000.00	12,790.00
10-510-3250 TELEPHONE	17,817.90	18,179.12	12,000.00	14,860.00
10-510-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	24,106.85	17,032.58	12,500.00	12,070.00
10-510-3350 INSURANCE	110,339.16	160,999.07	135,000.00	178,720.00
10-510-3400 PROFESSIONAL FEES	93,411.25	61,498.70	75,000.00	85,725.00
10-510-3500 COMCAST INTERNET SERVICE	2,305.02	-	-	-
10-510-3550 COUNTY TAX COLLECTOR FEE	53,921.68	69,217.57	75,000.00	80,000.00
10-510-3560 ETS - COLLECTION FEES	331.87	351.87	-	400.00
10-510-3600 PAYROLL SERVICES	11,483.48	11,566.78	10,500.00	13,000.00
10-510-3650 ELECTION EXPENSE	9,391.21	5,339.52	3,500.00	10,000.00
10-510-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	12,810.60	12,714.95	13,500.00	74,180.00
10-510-4000 AUTO ALLOWANCE / MILEAGE	1,238.03	719.09	500.00	500.00
10-510-4150 EQUIPMENT MAINTANANCE & REPAIR	79.10	-	-	-
10-510-6350 PAYMENTS TO DOWNTOWN CID	5,963.43	4,914.95	5,800.00	5,800.00
10-510-4500 MISCELLANEOUS EXPENSE	15,109.58	17,692.92	13,500.00	13,000.00
10-510-4505 COVID EXPENSES		250.66		
10-510-4510 MISC EXP-MAYOR'S TREE FUND	-	<u>2,503.00</u>	<u>186.00</u>	-
TOTAL	<u>403,510.24</u>	<u>400,426.36</u>	<u>377,086.00</u>	<u>515,925.00</u>
<b>CAPITAL OUTLAY</b>				
10-510-5000 MACHINERY & EQUIPMENT	-	-	-	-
TOTAL	-	-	-	-
<b>DEBT SERVICE</b>				
10-510-8000 LEASE - TELEPHONE	-	11,356.74	12,360.00	12,600.00
10-510-8005 LEASE - COPIER	-	<u>3,642.36</u>	<u>3,820.00</u>	<u>3,000.00</u>
TOTAL	-	<u>14,999.10</u>	<u>16,180.00</u>	<u>15,600.00</u>
TOTAL	<u>840,545.69</u>	<u>923,286.92</u>	<u>961,766.00</u>	<u>1,153,757.00</u>

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

NUISANCE ABATEMENT  
 PROPERTY MAINTENANCE  
 SITE REVIEW

EXPENDITURE SUMMARY	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
PERSONNEL	138,980.48	90,739.80	26,500.00	118,265.00
OPERATING	10,348.32	32,546.16	31,794.00	25,058.00
CAPITAL OUTLAY	-	-	-	115,000.00
<b>TOTAL EXPENDITURES</b>	<b><u>149,328.80</u></b>	<b><u>123,285.96</u></b>	<b><u>58,294.00</u></b>	<b><u>258,323.00</u></b>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
10-513-2000 SALARIES	106,719.77	72,581.44	20,000.00	75,000.00
10-513-2100 FICA	8,011.06	5,527.24	1,500.00	5,200.00
10-513-2150 INSURANCE BENEFITS	7,274.87	2,301.77	3,500.00	24,065.00
10-513-2200 LAGERS	<u>16,974.78</u>	<u>10,329.35</u>	<u>1,500.00</u>	<u>14,000.00</u>
TOTAL	<u>138,980.48</u>	<u>90,739.80</u>	<u>26,500.00</u>	<u>118,265.00</u>
<b>OPERATING EXPENSES</b>				
10-513-2250 UNIFORM EXPENSE	-	189.36	300.00	100.00
10-513-3000 OFFICE SUPPLIES	1,641.67	734.47	800.00	500.00
10-513-3050 PRINTING	745.40	45.00	500.00	200.00
10-513-3100 POSTAGE	141.32	55.61	200.00	50.00
10-513-3150 PUBLICATIONS & DUES	1,087.00	1,177.00	1,185.00	1,233.00
10-513-3200 MEETINGS & CONVENTIONS	1,574.89	-	1,200.00	995.00
10-513-3250 TELEPHONE	-	-	-	-
10-513-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	-	100.40	-	-
10-513-3350 INSURANCE	-	-	-	-
10-513-3400 PROFESSIONAL FEES	-	24,064.74	20,000.00	10,000.00
10-513-3450 OFFICE EQUIPMENT & FURNITURE	1,282.43	1,346.55	1,414.00	3,000.00
10-513-3550 PLANNING & ZONING EXPENSE	1,440.44	374.72	2,000.00	2,000.00
10-513-3560 ETS COLLECTION FEES	1,201.89	1,153.51	1,200.00	1,100.00
10-513-3700 MAPS, DEEDS & RESEARCH	-	-	150.00	50.00
10-513-3800 EDP - 4TH FIREWORKS DISPLAY	-	-	-	-
10-513-3850 ECONOMIC DEVELOPMENT EFFORTS	-	1,426.50	1,345.00	-
10-513-4050 VEHICLE EXPENSE - GAS & OIL	915.58	437.42	500.00	880.00
10-513-4100 VEHICLE MAINTENANCE & REPAIRS	280.00	975.57	750.00	700.00
10-513-4150 EQUIPMENT & SUPPLIES	-	-	-	-
10-513-4500 MISCELLANEOUS EXPENSE	37.70	465.31	250.00	250.00
10-513-4200 CONDEMNATION EXPENSE	-	-	-	<u>4,000.00</u>
TOTAL	<u>10,348.32</u>	<u>32,546.16</u>	<u>31,794.00</u>	<u>25,058.00</u>
<b>CAPITAL OUTLAY</b>				
10-513-5000 MACHINERY & EQUIPMENT	-	-	-	<u>115,000.00</u>
TOTAL	<u>149,328.80</u>	<u>123,285.96</u>	<u>58,294.00</u>	<u>258,323.00</u>

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. INCLUDED IS CONTRACT MOWING FOR SOME CITY OWNED PROPERTY

ELECTRICAL  
 HVAC  
 JANITORIAL CONTRACTS

PLUMBING  
 REFUSE DISPOSAL

EXPENDITURE SUMMARY	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
PERSONNEL SERVICES	117,087.51	118,680.17	120,800.00	128,885.00
OPERATING EXPENSES	61,264.71	50,777.65	61,354.00	66,050.00
CAPITAL OUTLAY	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>178,352.22</u></b>	<b><u>169,457.82</u></b>	<b><u>182,154.00</u></b>	<b><u>194,935.00</u></b>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
10-516-2000 SALARIES	82,359.82	82,128.65	84,000.00	87,960.00
10-516-2100 FICA	5,580.30	5,723.03	3,700.00	6,800.00
10-516-2150 INSURANCE BENEFITS	15,685.22	17,947.57	18,500.00	18,750.00
10-516-2200 LAGERS	<u>13,462.17</u>	<u>12,880.92</u>	<u>14,600.00</u>	<u>15,375.00</u>
TOTAL	<u>117,087.51</u>	<u>118,680.17</u>	<u>120,800.00</u>	<u>128,885.00</u>
<b>OPERATING EXPENSES</b>				
10-516-2250 UNIFORM EXPENSE	-	-	450.00	-
10-516-3000 OFFICE SUPPLIES	-	-	-	-
10-516-3250 TELEPHONE	435.20	389.66	100.00	500.00
10-516-3300 BUILDING MAINTENANCE, UTILITIES & TRASH	54,391.04	24,170.88	23,500.00	23,000.00
10-516-3325 BUILDING MAINTENANCE & REPAIRS	-	20,907.92	20,000.00	20,000.00
10-516-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	1,840.00	-	2,000.00	2,100.00
10-516-4050 VEHICLE EXPENSE - GAS & OIL	-	1,927.19	2,000.00	3,000.00
10-516-4100 VEHICLE MAINT. & REPAIRS	-	72.97	1,000.00	1,000.00
10-516-4150 EQUIPMENT MAINTENANCE & REPAIR	1,097.19	2,055.40	2,250.00	2,250.00
10-516-4200 RECYCLING PROGRAM	1,632.98	339.77	400.00	-
10-516-4250 TOOLS, EQUIPMENT & SUPPLIES	1,491.22	646.43	1,500.00	1,500.00
10-516-4350 CONTRACT MOWING	-	-	-	5,000.00
10-516-4450 HOLIDAY LIGHTS	-	-	7,954.00	7,500.00
10-516-4500 MISCELLANEOUS EXPENSE	<u>377.08</u>	<u>267.43</u>	<u>200.00</u>	<u>200.00</u>
TOTAL	<u>61,264.71</u>	<u>50,777.65</u>	<u>61,354.00</u>	<u>66,050.00</u>
<b>CAPITAL OUTLAY</b>				
10-516-5000 MACHINERY & EQUIPMENT	-	-	-	-
TOTAL	<u>178,352.22</u>	<u>169,457.82</u>	<u>182,154.00</u>	<u>194,935.00</u>

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        | OFFICER TRAINING |
| COMMUNITY POLICING       | PATROL           |
| DETENTION - HOLDING CELL | POLICE RECORDS   |
| DISPATCH                 | TRAFFIC CONTROL  |
| EMERGENCY RESPONSE       |                  |

EXPENDITURE SUMMARY	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
PERSONNEL SERVICES	1,340,044.50	1,279,213.18	1,066,348.00	1,384,900.00
OPERATING EXPENSES	140,393.96	109,639.86	105,625.00	124,000.00
CAPITAL OUTLAY	—	—	—	—
<b>TOTAL EXPENDITURES</b>	<b><u>1,480,438.46</u></b>	<b><u>1,388,853.04</u></b>	<b><u>1,171,973.00</u></b>	<b><u>1,508,900.00</u></b>



	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
10-520-2000 SALARIES- POLICE OFFICERS	805,647.67	714,710.21	435,348.00	701,300.00
10-520-2025 SALARIES - DISPATCHERS	133,819.23	151,297.78	180,000.00	202,500.00
10-520-2050 SALARIES - CROSS GUARD / POLICE CLERK	47,523.97	50,863.89	55,000.00	49,000.00
10-520-2100 FICA	69,951.63	65,146.61	61,000.00	73,000.00
10-520-2150 INSURANCE BENEFITS	153,928.56	179,200.44	220,000.00	242,100.00
10-520-2200 LAGERS	125,002.59	117,994.25	115,000.00	117,000.00
10-520-2400 UNEMPLOYMENT EXPENSE	<u>4,170.85</u>	-	-	-
TOTAL	<u>1,340,044.50</u>	<u>1,279,213.18</u>	<u>1,066,348.00</u>	<u>1,384,900.00</u>
<b>OPERATING EXPENSES</b>				
10-520-2250 UNIFORM EXPENSE	5,224.74	4,968.04	5,000.00	14,200.00
10-520-2350 OFFICERS EQUIPMENT & SUPPLIES	22,557.93	3,771.03	4,000.00	5,000.00
10-520-3000 OFFICE SUPPLIES	7,895.24	10,203.39	7,500.00	7,500.00
10-520-3050 PRINTING	412.00	1,729.75	1,000.00	1,500.00
10-520-3100 POSTAGE	100.69	48.87	150.00	200.00
10-520-3150 PUBLICATIONS & DUES	1,000.00	310.00	875.00	800.00
10-520-3200 MEETINGS & CONVENTIONS	4,907.86	3,575.24	1,500.00	3,000.00
10-520-3225 SPECIAL TRAINING	4,380.61	4,813.62	7,500.00	2,500.00
10-520-3250 TELEPHONE	9,827.61	5,993.27	6,200.00	6,900.00
10-520-3300 BUILDING MAINTENANCE, UTILITIES, TRASH	34,725.94	23,761.82	24,000.00	23,000.00
10-520-3350 INSURANCE	-	-	-	-
10-520-3450 OFFICE EQUIPMENT & FURNITURE	-	33.00	3,000.00	3,000.00
10-520-3500 COMCAST INTERNET SERVICE	1,965.60	659.12	1,000.00	1,200.00
10-520-3525 SIREN EXPENSE	5,972.03	6,411.56	6,600.00	6,400.00
10-520-3550 REJIS SYSTEM USER CHARGES	4,184.14	4,287.76	4,200.00	4,500.00
10-520-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	1,155.14	1,267.80	1,300.00	1,300.00
10-520-4050 AUTO EXPENSE - FUEL & OIL	17,547.18	22,050.04	16,000.00	20,000.00
10-520-4100 AUTO MAINTENANCE & REPAIR	5,323.17	7,410.52	6,000.00	9,000.00
10-520-4150 EQUIPMENT MAINTENANCE & REPAIR	-	-	-	2,500.00
10-520-4200 RADIO & RADAR REPAIRS	613.68	-	-	2,500.00
10-520-4250 LAB SERVICES	-	-	500.00	500.00
10-520-4300 GRANT MATCH POOL	5,215.56	-	4,800.00	-
10-520-4350 PRISONER & JAIL CARE	5,881.77	6,398.50	2,000.00	6,000.00
10-520-4400 DWI TESTING EXPENSE	-	-	500.00	500.00
10-520-4500 MISCELLANEOUS EXPENSE	<u>1,503.07</u>	<u>1,946.53</u>	<u>2,000.00</u>	<u>2,000.00</u>
TOTAL	<u>140,393.96</u>	<u>109,639.86</u>	<u>105,625.00</u>	<u>124,000.00</u>
<b>CAPITAL OUTLAY</b>				
10-520-5200 MACHINERY & EQUIPMENT	-	-	-	-
TOTAL	-	-	-	-
TOTAL	<u>1,480,438.46</u>	<u>1,388,853.04</u>	<u>1,171,973.00</u>	<u>1,508,900.00</u>

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. WE ARE GOING TO SHOW ME COURT SOFTWARE, AS YOU WILL SEE IN THE BUDGET SOME OPERATING EXPENSES WILL BE REDUCED DUE TO THE CONVERSION TO A STATEWIDE COURT SOFTWARE.

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	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
PERSONNEL SERVICES	76,637.44	71,542.08	78,500.00	87,900.00
OPERATING EXPENSES	17,820.94	17,261.22	16,388.00	12,720.00
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	<u>94,458.38</u>	<u>88,803.30</u>	<u>94,888.00</u>	<u>100,620.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
10-521-2000 SALARIES	52,221.46	43,815.33	48,000.00	53,000.00
10-521-2100 FICA	3,491.61	2,708.98	2,000.00	4,100.00
10-521-2150 INSURANCE BENEFITS	12,148.92	16,578.61	18,000.00	19,300.00
10-521-2200 LAGERS	<u>8,775.45</u>	<u>8,439.16</u>	<u>10,500.00</u>	<u>11,500.00</u>
TOTAL	<u>76,637.44</u>	<u>71,542.08</u>	<u>78,500.00</u>	<u>87,900.00</u>
<b>OPERATING EXPENSES</b>				
10-521-2250 UNIFORM EXPENSE	-	-	-	-
10-521-3000 OFFICE SUPPLIES	257.17	68.16	680.00	250.00
10-521-3050 PRINTING	2,096.74	1,375.89	720.00	1,050.00
10-521-3100 POSTAGE	97.73	19.45	100.00	50.00
10-521-3150 PUBLICATIONS & DUES	85.00	140.00	100.00	120.00
10-521-3200 MEETINGS & CONVENTIONS	1,741.75	1,448.17	1,000.00	2,000.00
10-521-3425 CONTRACTUAL SERVICES	7,200.00	7,200.00	7,200.00	7,200.00
10-521-3450 OFFICE EQUIPMENT & FURNITURE	-	-	-	-
10-521-3560 ETS COLLECTION FEES	1,168.52	1,794.35	1,200.00	750.00
10-521-3750 SERVICE & MAINTENANCE OFFICE EQUIPMENT	4,985.05	5,150.20	5,288.00	1,200.00
10-521-4500 MISCELLANEOUS EXPENSE	<u>188.98</u>	<u>65.00</u>	<u>100.00</u>	<u>100.00</u>
TOTAL	<u>17,820.94</u>	<u>17,261.22</u>	<u>16,388.00</u>	<u>12,720.00</u>
<b>CAPITAL OUTLAY</b>				
10-521-5000 MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL	<u>94,458.38</u>	<u>88,803.30</u>	<u>94,888.00</u>	<u>100,620.00</u>

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	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
TRANSFERS OUT	<u>461,866.00</u>	<u>252,550.00</u>	<u>181,643.00</u>	<u>75,000.00</u>
TOTAL	<u>461,866.00</u>	<u>252,550.00</u>	<u>181,643.00</u>	<u>75,000.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
TRANSFERS OUT				
10-599-9912 TRF. TO DEBT SERVICE (PILOT)	160,068.00	-	-	-
10-599-9930 TRF. TO TRANSPORTATION	300,000.00	250,000.00	175,000.00	75,000.00
10-599-9940 TRF. TO PARKS	-	900.00	4,960.00	-
TRF. TO CAPITAL PROJECTS	-	-	-	-
TRF. TO CAPITAL IMPROVEMENTS SALES TAX	-	-	-	-
10-599-9970 TRF. TO EQUIPMENT REPLACEMENT	<u>1,798.00</u>	<u>1,650.00</u>	<u>1,683.00</u>	<u>-</u>
TOTAL	<u>461,866.00</u>	<u>252,550.00</u>	<u>181,643.00</u>	<u>75,000.00</u>

## 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.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
MISCELLANEOUS	<u>60,443.30</u>	<u>9,009.96</u>	<u>5,000.00</u>	<u>28,705.07</u>
TOTAL REVENUES	<u>60,443.30</u>	<u>9,009.96</u>	<u>5,000.00</u>	<u>28,705.07</u>
<b>EXPENDITURE SUMMARY</b>				
OPERATING EXPENSES	5,900.74	15,714.01	21,200.00	20,682.01
CAPITAL OUTLAY	-	30,957.95	-	-
TRANSFERS OUT	<u>57,723.00</u>	<u>4,980.00</u>	<u>4,917.00</u>	<u>5,674.00</u>
TOTAL EXPENDITURES	<u>63,623.74</u>	<u>51,651.96</u>	<u>26,117.00</u>	<u>26,356.01</u>
REVENUES OVER (UNDER) EXPENDITURES	(3,180.44)	(42,642.00)	(21,117.00)	2,349.06
BEGINNING UNENCUMBERED CASH BALANCE	<u>240,168.21</u>	<u>236,987.77</u>	<u>194,345.77</u>	<u>173,228.77</u>
ENDING UNENCUMBERED CASH BALANCE	<u>236,987.77</u>	<u>194,345.77</u>	<u>173,228.77</u>	<u>175,577.83</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.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUES</b>					
<b>MISCELLANEOUS</b>					
17-4410	MPR REBATES	24,913.96	4,484.03	5,000.00	28,705.07
17-4420	CLAIM REIMBURSEMENT	<u>35,529.34</u>	<u>4,525.93</u>	-	-
	<b>TOTAL</b>	<u>60,443.30</u>	<u>9,009.96</u>	<u>5,000.00</u>	<u>28,705.07</u>
<b>EXPENDITURES</b>					
<b>OPERATING EXPENSES</b>					
17-517-4400	SAFETY PROGRAMS	5,401.02	6,286.32	6,200.00	20,682.01
17-517-4425	CITY LAKE DAM ENGINEERING	-	-	15,000.00	-
17-517-7000	DEDUCTIBLES - LIABILITY CLAIM	<u>499.72</u>	<u>9,427.69</u>	-	-
	<b>TOTAL</b>	<u>5,900.74</u>	<u>15,714.01</u>	<u>21,200.00</u>	<u>20,682.01</u>
<b>CAPITAL OUTLAY</b>					
17-517-4350	IMPROVEMENTS	-	<u>30,957.95</u>	-	-
<b>TRANSFERS OUT</b>					
17-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	608.00	-	392.00	1,149.00
17-599-9910	TRF. TO GENERAL FUND (REC AWARD)	18,035.00	3,615.00	3,110.00	3,110.00
17-599-9920	TRF. TO PUBLIC HEALTH	100.00	100.00	150.00	150.00
17-599-9930	TRF. TO TRANSPORTATION	575.00	575.00	535.00	535.00
17-599-9940	TRF. TO PARKS	405.00	405.00	440.00	440.00
17-599-9960	TRF. TO WATER / WASTEWATER	285.00	285.00	290.00	290.00
17-599-9915	TRF. TO CAPITAL IMPROVEMENTS SALES TAX	<u>37,715.00</u>	-	-	-
	<b>TOTAL</b>	<u>57,723.00</u>	<u>4,980.00</u>	<u>4,917.00</u>	<u>5,674.00</u>
	<b>TOTAL EXPENDITURES</b>	<u>63,623.74</u>	<u>51,651.96</u>	<u>26,117.00</u>	<u>26,356.01</u>
	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(3,180.44)	(42,642.00)	(21,117.00)	2,349.06
	<b>BEGINNING UNENCUMBERED CASH</b>	<u>240,168.21</u>	<u>236,987.77</u>	<u>194,345.77</u>	<u>173,228.77</u>
	<b>ENDING UNENCUMBERED CASH</b>	<u>236,987.77</u>	<u>194,345.77</u>	<u>173,228.77</u>	<u>175,577.83</u>

## FUND DESCRIPTION

THE EQUIPMENT REPLACEMENT FUND CASH FINANCES EQUIPMENT PURCHASES TO BE REPAID 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).

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
TRANSFERS IN	<u>38,674.00</u>	<u>25,331.00</u>	<u>33,416.00</u>	<u>26,591.00</u>
TOTAL REVENUES	<u>38,674.00</u>	<u>25,331.00</u>	<u>33,416.00</u>	<u>26,591.00</u>
<b>EXPENDITURE SUMMARY</b>				
CAPITAL OUTLAY	<u>28,139.00</u>	<u>24,375.62</u>	-	-
TOTAL EXPENDITURES	<u>28,139.00</u>	<u>24,375.62</u>	-	-
REVENUES OVER (UNDER) EXPENDITURES	10,535.00	955.38	33,416.00	26,591.00
BEGINNING UNENCUMBERED CASH BALANCE	<u>54,060.26</u>	<u>64,595.26</u>	<u>64,595.00</u>	<u>98,011.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>64,595.26</u>	<u>65,550.64</u>	<u>98,011.00</u>	<u>124,602.00</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.



2018 / 2019      A(19 / 2020 ACTU.0 / 2021 ESTIM.      2021 / 2022  
BUDGET

## REVENUES

## TRANSFERS IN

70-4910	TRF. FROM GENERAL FUND	1,798.00	1,650.00	1,683.00	-
70-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	20,582.00	10,012.00	18,124.00	8,118.00
70-4920	TRF. FROM PUBLIC HEALTH	-	5,684.00	5,684.00	5,684.00
70-4930	TRF. FROM TRANSPORTATION	-	7,985.00	7,925.00	7,865.00
70-4940	TRF. FROM PARKS	16,294.00	-	-	4,924.00
	TOTAL	<u>38,674.00</u>	<u>25,331.00</u>	<u>33,416.00</u>	<u>26,591.00</u>
	TOTAL REVENUES	<u>38,674.00</u>	<u>25,331.00</u>	<u>33,416.00</u>	<u>26,591.00</u>

## EXPENDITURES

## CAPITAL OUTLAY

70-570-5017	POLICE EQUIPMENT	28,139.00	-	-	-
70-570-5025	PARK EQUIPMENT	-	<u>24,375.62</u>	-	-
	TOTAL EXPENDITURES	<u>28,139.00</u>	<u>24,375.62</u>	-	-
	REVENUES OVER (UNDER) EXPENDITURES	10,535.00	955.38	33,416.00	26,591.00
	BEGINNING UNENCUMBERED CASH	<u>54,060.26</u>	<u>64,595.26</u>	<u>64,595.00</u>	<u>98,011.00</u>
	ENDING UNENCUMBERED CASH	<u>64,595.26</u>	<u>65,550.64</u>	<u>98,011.00</u>	<u>124,602.00</u>

## 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

TRAFFIC SIGN MAINTENANCE

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
PROPERTY TAXES	166,871.12	168,709.86	178,161.00	182,320.00
OTHER TAXES	336,470.72	339,810.72	329,670.00	338,800.00
SALES TAXES	337,882.22	338,424.59	360,000.00	380,000.00
OTHER REVENUES	253,940.36	167,461.29	162,647.00	165,220.00
MISCELLANEOUS REVENUES	412.00	7,366.50	8,200.00	2,200.00
TRANSFERS IN	<u>500,575.00</u>	<u>325,575.00</u>	<u>260,535.00</u>	<u>213,535.00</u>
TOTAL REVENUES	<u>1,596,151.42</u>	<u>1,347,347.96</u>	<u>1,299,213.00</u>	<u>1,282,075.00</u>
<b>EXPENDITURE SUMMARY</b>				
PERSONNEL SERVICES	352,270.33	286,519.66	240,500.00	286,250.00
OPERATING EXPENSES	367,249.49	343,212.66	357,911.00	390,050.00
CAPITAL OUTLAY	532,796.88	519,275.44	475,011.00	555,120.00
TRANSFERS OUT	<u>656,012.00</u>	<u>98,214.00</u>	<u>46,642.00</u>	<u>215,607.00</u>
TOTAL EXPENDITURES	<u>1,908,328.70</u>	<u>1,247,221.76</u>	<u>1,120,064.00</u>	<u>1,447,027.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(312,177.28)	100,126.20	179,149.00	(164,952.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>705,574.08</u>	<u>405,584.43</u>	<u>505,710.63</u>	<u>684,859.63</u>
ENDING UNENCUMBERED CASH BALANCE	<u>393,396.80</u>	<u>505,710.63</u>	<u>684,859.63</u>	<u>519,907.63</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

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUES</b>					
<b>PROPERTY TAX</b>					
30-4100	CURRENT TAXES	158,053.94	160,041.22	167,461.00	172,000.00
30-4105	DELINQUENT TAXES	<u>8,817.18</u>	<u>8,668.64</u>	<u>10,700.00</u>	<u>10,320.00</u>
	TOTAL	<u>166,871.12</u>	<u>168,709.86</u>	<u>178,161.00</u>	<u>182,320.00</u>
<b>OTHER TAXES</b>					
30-4110	TAXES - STATE MOTOR VEHICLE	72,482.27	73,976.48	78,000.00	80,300.00
30-4111	TAXES - STATE GASOLINE	254,285.14	256,603.51	242,000.00	249,200.00
30-4115	CIGARETTE TAXES	<u>9,703.31</u>	<u>9,230.73</u>	<u>9,670.00</u>	<u>9,300.00</u>
	TOTAL	<u>336,470.72</u>	<u>339,810.72</u>	<u>329,670.00</u>	<u>338,800.00</u>
<b>SALES TAXES</b>					
		0.50%			
30-4120	TAXES - 1/2 TRANSPORTATION SALES TAX	<u>337,882.22</u>	<u>338,424.59</u>	<u>360,000.00</u>	<u>380,000.00</u>
	TOTAL	<u>337,882.22</u>	<u>338,424.59</u>	<u>360,000.00</u>	<u>380,000.00</u>
<b>OTHER REVENUE</b>					
30-4380	CASS COUNTY TRANSPORTATION GRANT	190,808.00	101,418.82	94,250.00	95,000.00
30-4385	CASS COUNTY ROAD & BRIDGE SHARE	57,213.36	59,373.47	61,897.00	60,000.00
30-4232	EXCAVATION / ROW PERMITS	125.00	375.00	-	-
30-4400	MISCELLANEOUS GRANTS & DONATIONS	5,794.00	6,294.00	6,500.00	6,500.00
	REBATES - CITY GAS PURCHASE	-	-	-	<u>3,720.00</u>
	TOTAL	<u>253,940.36</u>	<u>167,461.29</u>	<u>162,647.00</u>	<u>165,220.00</u>
<b>MISCELLANEOUS</b>					
30-4800	MISCELLANEOUS REVENUE	<u>412.00</u>	<u>7,366.50</u>	<u>8,200.00</u>	<u>2,200.00</u>
	TOTAL	<u>412.00</u>	<u>7,366.50</u>	<u>8,200.00</u>	<u>2,200.00</u>
<b>TRANSFERS IN</b>					
30-4910	TRF. FROM GENERAL FUND	300,000.00	250,000.00	175,000.00	75,000.00
30-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	50,000.00	50,000.00	50,000.00	100,000.00
30-4916	TRF. FROM EXCISE TAX	100,000.00	-	-	-
30-4917	TRF. FROM RISK MANAGEMENT	575.00	575.00	535.00	535.00
30-4918	TRF. FROM PARK / STORMWATER SALES TAX	<u>50,000.00</u>	<u>25,000.00</u>	<u>35,000.00</u>	<u>38,000.00</u>
	TOTAL	<u>500,575.00</u>	<u>325,575.00</u>	<u>260,535.00</u>	<u>213,535.00</u>
	TOTAL REVENUES	<u>1,596,151.42</u>	<u>1,347,347.96</u>	<u>1,299,213.00</u>	<u>1,282,075.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>EXPENDITURES</b>				
<b>PERSONNEL SERVICES</b>				
30-550-2000 SALARIES	253,826.38	196,394.58	170,000.00	190,000.00
30-550-2100 FICA	18,256.79	14,081.56	11,000.00	14,500.00
30-550-2150 INSURANCE BENEFITS	32,542.34	42,807.93	32,500.00	40,250.00
30-550-2200 LAGERS	<u>47,644.82</u>	<u>33,235.59</u>	<u>27,000.00</u>	<u>41,500.00</u>
TOTAL	<u>352,270.33</u>	<u>286,519.66</u>	<u>240,500.00</u>	<u>286,250.00</u>
<b>OPERATING EXPENSES</b>				
30-550-2250 UNIFORM EXPENSE	1,429.44	2,243.14	2,500.00	3,000.00
30-550-3000 OFFICE SUPPLIES	260.77	69.95	500.00	500.00
30-550-3050 PRINTING		1,311.00	1,376.00	1,500.00
30-550-3150 PUBLICATIONS & DUES	-	995.00	-	-
30-550-3225 SPECIAL TRAINING		-	-	2,500.00
30-550-3250 TELEPHONE	8,038.42	6,264.93	6,500.00	5,400.00
30-550-3300 BUILDING MAINTENANCE, UTILITIES & TRASH	5,957.22	3,449.60	4,000.00	4,500.00
30-550-3350 INSURANCE	31,268.65	40,544.08	52,235.00	60,050.00
30-550-3400 PROFESSIONAL FEES	1,885.08	-	-	-
30-550-3450 OFFICE EQUIPMENT & FURNITURE	1,830.84	1,927.19	2,200.00	5,100.00
30-550-4050 VEHICLE EXPENSE - GAS & OIL	18,099.68	17,667.76	21,400.00	22,000.00
30-550-4100 VEHICLE MAINTENANCE & REPAIRS	17,050.49	16,707.84	15,000.00	15,000.00
30-550-4150 EQUIPMENT MAINTENANCE & REPAIRS	6,950.16	23,074.04	10,000.00	15,000.00
30-550-4160 EQUIPMENT RENTAL	318.79	-	500.00	500.00
30-550-4200 ROCK, ASPHALT & ROAD MATERIALS	37,787.10	35,009.36	40,000.00	50,000.00
30-550-4250 SALT & SAND / SNOW REMOVAL	54,943.71	32,272.97	31,200.00	31,500.00
30-550-4300 CULVERTS	2,437.50	765.95	2,500.00	3,000.00
30-550-4350 STREET SIGNS	608.83	2,954.13	4,000.00	4,000.00
30-550-4400 STREET LIGHTING	160,284.38	137,735.56	150,000.00	150,500.00
30-550-4450 TOOLS & SUPPLIES	2,382.85	1,629.63	2,000.00	5,000.00
30-550-4500 MISCELLANEOUS EXPENSE	5,179.77	4,475.20	1,000.00	1,000.00
30-550-4600 CONTRACT TREE REMOVAL	-	-	-	-
30-550-4650 OATS BUS	<u>10,535.81</u>	<u>14,115.33</u>	<u>11,000.00</u>	<u>10,000.00</u>
TOTAL	<u>367,249.49</u>	<u>343,212.66</u>	<u>357,911.00</u>	<u>390,050.00</u>
<b>CAPITAL OUTLAY</b>				
30-550-5450 MAJOR IMPROVEMENT PROJECTS	519,892.74	501,508.17	462,737.00	530,000.00
30-550-5350 MACHINERY & EQUIPMENT	<u>12,904.14</u>	<u>17,767.27</u>	<u>12,274.00</u>	<u>25,120.00</u>
TOTAL	<u>532,796.88</u>	<u>519,275.44</u>	<u>475,011.00</u>	<u>555,120.00</u>
<b>TRANSFERS OUT</b>				
30-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	38,650.00	40,229.00	38,717.00	42,742.00
30-599-9913 TRF. TO CAPITAL PROJECTS	601,068.00	50,000.00	-	165,000.00
30-599-9970 TRF. TO EQUIPMENT REPLACEMENT	<u>16,294.00</u>	<u>7,985.00</u>	<u>7,925.00</u>	<u>7,865.00</u>
TOTAL	<u>656,012.00</u>	<u>98,214.00</u>	<u>46,642.00</u>	<u>215,607.00</u>
TOTAL EXPENDITURES	<u>1,908,328.70</u>	<u>1,247,221.76</u>	<u>1,120,064.00</u>	<u>1,447,027.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(312,177.28)	100,126.20	179,149.00	(164,952.00)
BEGINNING UNENCUMBERED CASH	<u>705,574.08</u>	<u>405,584.43</u>	<u>505,710.63</u>	<u>684,859.63</u>
ENDING UNENCUMBERED CASH	<u>393,396.80</u>	<u>505,710.63</u>	<u>684,859.63</u>	<u>519,907.63</u>

## 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

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
PROPERTY TAXES	89,022.74	90,005.12	95,284.00	97,520.00
FEES & PERMITS	438.00	1,260.60	14,503.00	8,750.00
OTHER REVENUES	-	39,075.00	8,000.00	-
CHARGES FOR SERVICES	204,678.31	195,378.20	199,853.59	225,245.00
SALE OF SURPLUS	290.00	-	-	-
MISCELLANEOUS REVENUES	6,323.81	5,485.42	1,500.00	1,000.00
TRANSFERS IN	<u>270,405.00</u>	<u>300,305.00</u>	<u>304,400.00</u>	<u>327,240.00</u>
TOTAL REVENUES	<u>571,157.86</u>	<u>631,509.34</u>	<u>623,540.59</u>	<u>659,755.00</u>

## EXPENDITURE SUMMARY

PERSONNEL EXPENSES	370,766.77	282,364.84	374,606.00	366,020.00
OPERATING EXPENSES	213,914.95	238,667.73	225,230.90	262,185.00
CAPITAL OUTLAY	10,076.97	-	8,000.00	9,960.00
DEBT SERVICE	-	-	-	-
TRANSFERS OUT	<u>31,463.00</u>	<u>17,719.00</u>	<u>16,322.00</u>	<u>18,225.00</u>
TOTAL EXPENDITURES	<u>626,221.69</u>	<u>538,751.57</u>	<u>624,158.90</u>	<u>656,390.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(55,063.83)	92,757.77	(618.31)	3,365.00
BEGINNING UNENCUMBERED CASH BALANCE	<u>107,616.86</u>	<u>52,553.03</u>	<u>70,105.68</u>	<u>69,487.37</u>
ENDING UNENCUMBERED CASH BALANCE	<u>52,553.03</u>	<u>145,310.80</u>	<u>69,487.37</u>	<u>72,852.37</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE PARK FUND WILL FOCUS ON MAINTENANCE, WITH A POSITION REDUCTION WE WILL BE ADDING CONTRACT MOWING FOR SOME CITY OWNED PROPERTY THERE WILL BE COST SAVINGS

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PARKS REVENUES</b>					
<b>PROPERTY TAXES</b>					
40-4100	CURRENT TAXES	84,318.94	85,380.55	89,584.00	92,000.00
40-4105	DELINQUENT TAXES	<u>4,703.80</u>	<u>4,624.57</u>	<u>5,700.00</u>	<u>5,520.00</u>
	TOTAL	<u>89,022.74</u>	<u>90,005.12</u>	<u>95,284.00</u>	<u>97,520.00</u>
<b>FEES &amp; PERMITS</b>					
40-4227	DEVELOPMENT FEES	<u>438.00</u>	<u>1,260.60</u>	<u>14,503.00</u>	<u>8,750.00</u>
<b>OTHER REVENUES</b>					
40-4400	MISCELLANEOUS INCOME	<u>-</u>	<u>39,075.00</u>	<u>8,000.00</u>	<u>-</u>
<b>CHARGES FOR SERVICES - PARKS</b>					
40-4500	FIELD & LIGHT FEES	3,847.85	3,500.00	5,500.00	5,000.00
40-4505	PROGRAM FEES	7,807.00	2,837.00	1,300.00	975.00
40-4506	FATHER DAUGHTER DANCE	-	5,015.00	3,500.00	5,000.00
40-4507	SHELTER RESERVATIONS	1,975.00	2,865.00	1,800.00	2,000.00
40-4510	LL BASEBALL / SOFTBALL	55,174.00	38,365.00	56,000.00	57,125.00
40-4517	BOYS / GIRLS BASKETBALL	20,619.00	21,251.12	23,000.00	20,250.00
40-4523	LL GIRLS VOLLEYBALL	8,923.00	8,992.00	5,000.00	9,375.00
40-4524	ADULT PROGRAMS	7,515.00	7,427.00	2,200.00	9,950.00
40-4525	TINY TOT PROGRAMS	4,312.00	4,353.00	3,000.00	4,500.00
40-4526	FITNESS	968.14	-	-	220.00
40-4527	YOUTH FLAG FOOTBALL	-	-	8,505.00	7,500.00
40-4530	CONCESSIONS	<u>25,197.01</u>	<u>23,474.93</u>	<u>26,500.00</u>	<u>27,050.00</u>
	TOTAL	<u>136,338.00</u>	<u>118,080.05</u>	<u>136,305.00</u>	<u>148,945.00</u>
<b>SALE OF SURPLUS</b>					
40-4650	SALE OF SURPLUS	<u>290.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>MISCELLANEOUS INCOME</b>					
40-4800	MISCELLANEOUS INCOME	<u>6,323.81</u>	<u>5,485.42</u>	<u>1,500.00</u>	<u>1,000.00</u>
	TOTAL	<u>232,412.55</u>	<u>253,906.19</u>	<u>255,592.00</u>	<u>256,215.00</u>

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>CHARGES FOR SERVICES - POOL</b>					
40-4550	ADMISSIONS	18,742.46	24,061.15	23,079.59	27,000.00
40-4555	PASSES	25,824.85	27,037.50	13,940.00	22,050.00
40-4565	LESSONS	9,445.00	11,518.00	9,787.50	10,125.00
40-4570	POOL RENTAL	<u>10,610.00</u>	<u>9,132.50</u>	<u>10,741.50</u>	<u>11,750.00</u>
	TOTAL	<u>64,622.31</u>	<u>71,749.15</u>	<u>57,548.59</u>	<u>70,925.00</u>
<b>CHARGES FOR SERVICES - LAKE</b>					
40-4590	LAKE PERMITS	<u>3,718.00</u>	<u>5,549.00</u>	<u>6,000.00</u>	<u>5,375.00</u>
<b>TRANSFERS IN</b>					
40-4910	TRF. FROM GENERAL FUND	-	900.00	4,960.00	-
40-4917	TRF. FROM RISK MANAGEMENT	405.00	405.00	440.00	440.00
40-4918	TRF. FROM PARK / STORMWATER SALES TAX	270,000.00	290,000.00	299,000.00	326,800.00
40-4920	TRF. FROM PUBLIC HEALTH	-	<u>9,000.00</u>	-	-
	TOTAL	<u>270,405.00</u>	<u>300,305.00</u>	<u>304,400.00</u>	<u>327,240.00</u>
	TOTAL REVENUES	<u>571,157.86</u>	<u>631,509.34</u>	<u>623,540.59</u>	<u>659,755.00</u>
<b>EXPENDITURE SUMMARY</b>					
40-570	PARKS ADMINISTRATION	231,115.64	167,132.47	188,166.90	201,190.00
40-572	PARKS MAINTENANCE	192,004.59	160,910.05	165,186.00	166,080.00
40-573	RECREATION	71,117.54	137,546.96	148,307.00	157,995.00
40-574	SWIMMING POOL	85,792.48	114,453.12	90,677.00	96,000.00
40-576	LAKE	14,728.44	16,195.09	15,500.00	16,900.00
40-599	TRANSFERS OUT	<u>31,463.00</u>	<u>17,719.00</u>	<u>16,322.00</u>	<u>18,225.00</u>
	TOTAL EXPENDITURES	<u>626,221.69</u>	<u>613,956.69</u>	<u>624,158.90</u>	<u>656,390.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(55,063.83)	17,552.65	(618.31)	3,365.00
	BEGINNING UNENCUMBERED CASH	<u>107,616.86</u>	<u>52,553.03</u>	<u>70,105.68</u>	<u>69,487.37</u>
	ENDING UNENCUMBERED CASH	<u>52,553.03</u>	<u>70,105.68</u>	<u>69,487.37</u>	<u>72,852.37</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
40-570-2000 SALARIES	115,263.50	62,531.22	67,500.00	67,700.00
40-570-2100 FICA	8,099.86	4,307.02	5,000.00	5,200.00
40-570-2150 INSURANCE BENEFITS	14,727.12	9,468.37	12,080.00	12,650.00
40-570-2200 LAGERS	<u>21,441.01</u>	<u>13,162.10</u>	<u>14,000.00</u>	<u>15,000.00</u>
TOTAL	<u>159,531.49</u>	<u>89,468.71</u>	<u>98,580.00</u>	<u>100,550.00</u>
<b>OPERATING EXPENSES</b>				
40-570-2250 UNIFORM EXPENSE	149.98	500.00	500.00	500.00
40-570-2400 UNEMPLOYMENT BENEFITS			754.90	
40-570-3000 OFFICE SUPPLIES	461.26	370.53	750.00	750.00
40-570-3050 PRINTING	175.00	448.75	500.00	450.00
40-570-3100 POSTAGE	44.24	25.82	50.00	100.00
40-570-3150 PUBLICATIONS & DUES	1,155.00	1,790.00	1,700.00	1,960.00
40-570-3200 MEETINGS & CONVENTIONS	3,746.03	3,016.72	3,000.00	4,120.00
40-570-3250 TELEPHONE	2,929.10	2,702.09	1,200.00	2,520.00
40-570-3300 BUILDING MAINTENANCE, UTILITIES, TRASH	38,945.17	31,976.46	36,000.00	34,700.00
40-570-3350 INSURANCE	18,330.04	30,163.64	38,432.00	49,840.00
40-570-3560 ETS COLLECTION FEES	3,227.95	4,024.59	4,200.00	3,300.00
40-570-3750 SERVICE OFFICE EQUIPMENT	2,420.38	2,645.16	2,500.00	2,400.00
40-570-4050 VEHICLE EXPENSE - GAS & OIL	—	—	—	—
TOTAL	<u>71,584.15</u>	<u>77,663.76</u>	<u>89,586.90</u>	<u>100,640.00</u>
<b>CAPITAL OUTLAY</b>				
40-570-5000 MACHINERY & EQUIPMENT	—	—	—	—
TOTAL	—	—	—	—
TOTAL	<u>231,115.64</u>	<u>167,132.47</u>	<u>188,166.90</u>	<u>201,190.00</u>



	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
40-572-2000 SALARIES	103,673.63	84,203.79	85,206.00	75,900.00
40-572-2100 FICA	7,115.41	5,944.66	3,000.00	6,000.00
40-572-2150 INSURANCE BENEFITS	20,719.17	22,147.97	22,670.00	18,850.00
40-572-2200 LAGERS	<u>14,999.05</u>	<u>12,823.04</u>	<u>17,000.00</u>	<u>13,170.00</u>
TOTAL	<u>146,507.26</u>	<u>125,119.46</u>	<u>127,876.00</u>	<u>113,920.00</u>
<b>OPERATING EXPENSES</b>				
40-572-2250 UNIFORM EXPENSE	867.87	765.34	450.00	450.00
40-572-4050 VEHICLE EXPENSE - GAS & OIL	9,277.06	8,563.88	4,500.00	3,000.00
40-572-4100 VEHICLE MAINTENANCE & REPAIRS	2,023.15	2,325.50	1,000.00	1,000.00
40-572-4150 EQUIPMENT MAINTENANCE & REPAIRS	1,799.80	2,136.36	2,900.00	2,250.00
40-572-4200 MAINTENANCE & REPAIRS	20,610.46	21,999.51	20,000.00	20,000.00
40-572-4250 FIELD SIGN INSTALL / MAINTENANCE	-	-	460.00	500.00
40-572-4350 CONTRACT LABOR - MOWING	-	-	-	15,000.00
40-572-4500 MISCELLANEOUS EXPENSE	<u>842.02</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>35,420.36</u>	<u>35,790.59</u>	<u>29,310.00</u>	<u>42,200.00</u>
<b>CAPITAL OUTLAY</b>				
40-572-5300 IMPROVEMENTS	2,816.29	-	8,000.00	9,960.00
40-572-5350 MACHINERY & EQUIPMENT	<u>7,260.68</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>10,076.97</u>	<u>-</u>	<u>8,000.00</u>	<u>9,960.00</u>
TOTAL	<u>192,004.59</u>	<u>160,910.05</u>	<u>165,186.00</u>	<u>166,080.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
40-573-2000 SALARIES	-	55,542.25	59,500.00	43,000.00
40-573-2025 SALARIES - CONCESSIONS	-	-	-	7,400.00
40-573-2050 SALARIES - SITE SUPERVISORS	-	-	-	4,700.00
40-573-2100 FICA	-	4,218.97	4,000.00	4,300.00
40-573-2150 INSURANCE BENEFITS	-	8,698.63	9,400.00	10,250.00
40-573-2200 LAGERS	-	<u>6,745.27</u>	<u>3,750.00</u>	<u>9,500.00</u>
TOTAL	-	<u>75,205.12</u>	<u>76,650.00</u>	<u>79,150.00</u>
<b>OPERATING EXPENSES</b>				
40-573-4300 PROGRAM SUPPLIES & EXPENSE	5,282.02	3,388.18	4,500.00	3,000.00
40-573-4301 DADDY / DAUGHTER DANCE	-	1,529.31	1,500.00	3,000.00
40-573-4305 LL BASEBALL / SOFTBALL	26,707.02	24,275.68	25,542.00	31,000.00
40-573-4313 LL BOYS / GIRLS BASKETBALL	13,695.73	11,272.27	12,000.00	10,775.00
40-573-4317 LL GIRLS VOLLEYBALL	4,124.22	3,890.00	4,000.00	3,900.00
40-573-4318 ADULT PROGRAMS	7,816.50	6,728.39	7,500.00	7,050.00
40-573-4320 TINY TOT LEAGUES	2,346.86	1,144.19	1,950.00	1,750.00
40-573-4321 FITNESS	365.00	844.27	250.00	220.00
40-573-4323 YOUTH FLAG FOOTBALL	-	-	2,985.00	6,000.00
40-573-4330 CONCESSIONS	10,780.19	9,269.55	11,430.00	12,150.00
40-573- MISCELLANEOUS EXPENSE	-	-	-	-
TOTAL	<u>71,117.54</u>	<u>62,341.84</u>	<u>71,657.00</u>	<u>78,845.00</u>
<b>CAPITAL OUTLAY</b>				
40-573- IMPROVEMENTS	-	-	-	-
40-573- MACHINERY & EQUIPMENT	-	-	-	-
TOTAL	-	-	-	-
TOTAL	<u>71,117.54</u>	<u>137,546.96</u>	<u>148,307.00</u>	<u>157,995.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
40-574-2000 SALARIES	60,128.14	62,964.59	66,419.00	67,200.00
40-574-2100 FICA	<u>4,599.88</u>	<u>4,812.08</u>	<u>5,081.00</u>	<u>5,200.00</u>
TOTAL	<u>64,728.02</u>	<u>67,776.67</u>	<u>71,500.00</u>	<u>72,400.00</u>
<b>OPERATING EXPENSES</b>				
40-574-2250 UNIFORM EXPENSE	695.73	-	1,419.00	1,200.00
40-574-3250 TELEPHONE	1,560.53	1,520.57	1,400.00	1,400.00
40-574-3300 UTILITIES & TRASH	9,057.57	8,753.52	8,700.00	8,700.00
40-574-4200 MAINTENANCE & REPAIRS	842.47	23,278.14	1,084.00	2,000.00
40-574-4250 CHEMICALS & SUPPLIES	5,730.44	12,178.50	5,299.00	9,100.00
40-574-4325 CONTRACT INSTRUCTIONS	412.00	358.00	825.00	500.00
40-574-4500 MISCELLENEOUS EXPENSE	<u>2,765.72</u>	<u>587.72</u>	<u>450.00</u>	<u>700.00</u>
TOTAL	<u>21,064.46</u>	<u>46,676.45</u>	<u>19,177.00</u>	<u>23,600.00</u>
TOTAL	<u>85,792.48</u>	<u>114,453.12</u>	<u>90,677.00</u>	<u>96,000.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
OPERATING EXPENSES				
40-576-3300 UTILITIES & TRASH	7,210.00	7,375.87	7,000.00	7,900.00
40-576-4100 CONTRACT LABOR	6,500.00	7,000.00	7,000.00	7,000.00
40-576-4200 MAINTENANCE & REPAIRS	234.24	1,479.44	1,000.00	1,500.00
40-576-4250 EQUIPMENT & IMPROVEMENTS	384.20	339.78	500.00	500.00
40-576-4500 MISCELLANEOUS EXPENSE	<u>400.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>14,728.44</u>	<u>16,195.09</u>	<u>15,500.00</u>	<u>16,900.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
TRANSFERS OUT				
40-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	11,328.00	12,414.00	13,322.00	13,301.00
40-599-9912 TRF. TO DEBT SERVICE		5,305.00	-	-
40-599-9915 TRF. TO C.I.S.T.		-	3,000.00	-
40-599-9970 TRF. TO E.R.F.	<u>20,135.00</u>	-	-	<u>4,924.00</u>
TOTAL	<u>31,463.00</u>	<u>17,719.00</u>	<u>16,322.00</u>	<u>18,225.00</u>

## 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 POOL CAPITAL IMPROVEMENT SALES TAX FUND.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
PROPERTY TAXES	426,365.65	771,794.71	831,749.00	853,300.00
TRANSFERS IN	<u>486,818.00</u>	<u>166,585.00</u>	<u>163,050.00</u>	<u>164,900.00</u>
TOTAL REVENUES	<u>913,183.65</u>	<u>938,379.71</u>	<u>994,799.00</u>	<u>1,018,200.00</u>
<b>EXPENDITURE SUMMARY</b>				
DEBT SERVICE	887,380.77	888,222.32	886,495.00	895,573.00
TRANSFERS TO	<u>16,553.00</u>	<u>17,088.00</u>	<u>32,897.00</u>	<u>34,132.00</u>
TOTAL EXPENDITURES	<u>903,933.77</u>	<u>905,310.32</u>	<u>919,392.00</u>	<u>929,705.00</u>
REVENUES OVER (UNDER) EXPENDITURES	9,249.88	33,069.39	75,407.00	88,495.00
BEGINNING UNENCUMBERED CASH BALANCE	<u>67,817.52</u>	<u>77,067.40</u>	<u>110,136.79</u>	<u>185,543.79</u>
ENDING UNENCUMBERED CASH BALANCE	<u>77,067.40</u>	<u>110,136.79</u>	<u>185,543.79</u>	<u>274,038.79</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.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
PROPERTY TAXES					
12-4100	CURRENT TAXES	403,837.26	748,372.37	783,249.00	805,000.00
12-4105	DELINQUENT TAXES	<u>22,528.39</u>	<u>23,422.34</u>	<u>48,500.00</u>	<u>48,300.00</u>
	TOTAL	<u>426,365.65</u>	<u>771,794.71</u>	<u>831,749.00</u>	<u>853,300.00</u>
TRANSFERS IN					
12-4910	TRF. FROM GENERAL FUND (PILOT)	160,068.00	-	-	-
12-4915	TRF. FROM CAPITAL IMPROVEMENTS SALES TAX	139,673.00	-	-	-
12-4918	TRF. FROM PARK / STORMWATER SALES TAX	5,662.00	-	-	-
12-4925	TRF. FROM POOL / CIST	161,280.00	161,280.00	163,050.00	164,900.00
12-4940	TRF. FROM PARKS	<u>20,135.00</u>	<u>5,305.00</u>	-	-
	TOTAL	<u>486,818.00</u>	<u>166,585.00</u>	<u>163,050.00</u>	<u>164,900.00</u>
	TOTAL	<u>913,183.65</u>	<u>938,379.71</u>	<u>994,799.00</u>	<u>1,018,200.00</u>
EXPENDITURES					
DEBT SERVICE					
GENERAL OBLIGATION BONDS					
12-512-8100	PRINCIPAL	615,000.00	640,000.00	655,000.00	675,000.00
12-512-8000	INTEREST	<u>93,217.50</u>	<u>81,225.00</u>	<u>68,445.00</u>	<u>55,673.00</u>
	TOTAL	<u>708,217.50</u>	<u>721,225.00</u>	<u>723,445.00</u>	<u>730,673.00</u>
CERTIFICATES OF PARTICIPATION					
12-512-8900	PRINCIPAL	100,000.00	120,000.00	105,000.00	110,000.00
12-512-8800	INTEREST	<u>79,163.27</u>	<u>46,997.32</u>	<u>58,050.00</u>	<u>54,900.00</u>
	TOTAL	<u>179,163.27</u>	<u>166,997.32</u>	<u>163,050.00</u>	<u>164,900.00</u>
TRANSFERS TO					
12-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	<u>16,553.00</u>	<u>17,088.00</u>	<u>32,897.00</u>	<u>34,132.00</u>
	TOTAL EXPENDITURES	<u>903,933.77</u>	<u>905,310.32</u>	<u>919,392.00</u>	<u>929,705.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	9,249.88	33,069.39	75,407.00	88,495.00
	BEGINNING UNENCUMBERED CASH	<u>67,817.52</u>	<u>77,067.40</u>	<u>110,136.79</u>	<u>185,543.79</u>
	ENDING UNENCUMBERED CASH	<u>77,067.40</u>	<u>110,136.79</u>	<u>185,543.79</u>	<u>274,038.79</u>

**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

	PRINCIPAL	TOTAL
YEAR		
2019 / 2020	760,000.00	887,510.00
2020 / 2021	760,000.00	886,495.00
2021 / 2022	785,000.00	895,573.00
2022 / 2023	830,000.00	924,110.00
2023 / 2024	850,000.00	926,665.00
2024 / 2025	865,000.00	923,830.00
2025 / 2026	120,000.00	160,650.00
2026 / 2027	125,000.00	162,050.00
2027 / 2028	130,000.00	163,300.00
2028 / 2029	135,000.00	164,400.00
2029 / 2030	140,000.00	165,350.00
2030 / 2031	140,000.00	161,150.00
2031 / 2032	145,000.00	161,950.00
2032 / 2033	145,000.00	157,600.00
2033 / 2034	<u>275,000.00</u>	<u>283,250.00</u>
TOTAL	<u>6,205,000.00</u>	<u>7,023,883.00</u>

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

	PRINCIPAL	TOTAL
YEAR		
2019 / 2020	120,000.00	166,585.00
2020 / 2021	105,000.00	163,050.00
2021 / 2022	110,000.00	164,900.00
2022 / 2023	120,000.00	171,600.00
2023 / 2024	120,000.00	168,000.00
2024 / 2025	125,000.00	169,400.00
2025 / 2026	120,000.00	160,650.00
2026 / 2027	125,000.00	162,050.00
2027 / 2028	130,000.00	163,300.00
2028 / 2029	135,000.00	164,400.00
2029 / 2030	140,000.00	165,350.00
2030 / 2031	140,000.00	161,150.00
2031 / 2032	145,000.00	161,950.00
2032 / 2033	145,000.00	157,600.00
2033 / 2034	<u>275,000.00</u>	<u>283,250.00</u>
TOTAL	<u>2,055,000.00</u>	<u>2,583,235.00</u>

## 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.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
INTERGOVERNMENTAL	132,455.51	1,329,881.69	6,183.24	200,000.00
INVESTMENT EARNINGS	1,543.23	230.25	-	
TRANSFERS IN	<u>601,068.00</u>	<u>50,000.00</u>	<u>60,000.00</u>	<u>265,000.00</u>
TOTAL REVENUES	<u>735,066.74</u>	<u>1,380,111.94</u>	<u>66,183.24</u>	<u>465,000.00</u>
<b>EXPENDITURE SUMMARY</b>				
CAPITAL OUTLAY	<u>200,241.34</u>	<u>1,698,271.95</u>	<u>94,625.15</u>	<u>667,900.00</u>
TOTAL EXPENDITURES	<u>200,241.34</u>	<u>1,698,271.95</u>	<u>94,625.15</u>	<u>667,900.00</u>
REVENUES OVER (UNDER) EXPENDITURES	534,825.40	(318,160.01)	(28,441.91)	(202,900.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>105,237.12</u>	<u>646,782.26</u>	<u>328,622.25</u>	<u>300,181.00</u>
ENDING UNENCUMBERED CASH BALANCE	<u>640,062.52</u>	<u>328,622.25</u>	<u>300,180.34</u>	<u>97,281.00</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

ADDITIONAL FUNDING AVAILABLE 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 2022. THE MOPAC PHASE 3 PROJECT IS BUDGETED IN FY 2022 UTILIZING THE SAME FUNDS AS ALLOCATED IN FY 2021. THE COUNTRY CLUB DRIVE PROJECT IS COMPLETED.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
INTERGOVERNMENTAL - MOPAC PHASE 3					
13-4382	GOVERNMENT GRANTS - MOPAC PHASE 3	-	-	-	-
13-4383	STATE SMALL URBAN - MOPAC PHASE 3	<u>14,470.03</u>	<u>16,367.09</u>	<u>6,183.24</u>	-
	TOTAL	<u>14,470.03</u>	<u>16,367.09</u>	<u>6,183.24</u>	-
INTERGOVERNMENTAL - COUNTY CLUB DRIVE					
13-4390	STP - COUNTRY CLUB DRIVE	117,985.48	1,279,131.72	-	-
13-4391	STATE SMALL URBAN - COUNTRY CLUB DRIVE	-	19,382.88	-	-
13-4392	CASS COUNTY - COUNTRY CLUB DRIVE	-	<u>15,000.00</u>	-	-
	TOTAL	<u>117,985.48</u>	<u>1,313,514.60</u>	-	-
INTERGOVERNMENTAL - 163RD STREET PROJECT					
13-4393	STP - 163RD STREET PROJECT	-	-	-	<u>200,000.00</u>
INVESTMENT EARNINGS					
13-4750	INTEREST EARNED	<u>1,543.23</u>	<u>230.25</u>	-	-
TRANSFERS IN					
	TRF. FROM GENERAL FUND - MOPAC PHASE 3	-	-	-	-
13-4930	TRF. FROM TRANSPORTATION - 163RD STREET	-	50,000.00	-	165,000.00
	TRF. FROM TRANSPORTATION - COUNTY CLUB ROAD	601,068.00	-	-	-
13-4915	TRF. FROM C.I.S.T. - 163RD STREET	-	-	-	50,000.00
13-4935	TRF. FROM EXCISE TAX - 163RD STREET	-	-	<u>60,000.00</u>	<u>50,000.00</u>
	TOTAL	<u>601,068.00</u>	<u>50,000.00</u>	<u>60,000.00</u>	<u>265,000.00</u>
	TOTAL REVENUES	<u>735,066.74</u>	<u>1,380,111.94</u>	<u>66,183.24</u>	<u>465,000.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
EXPENDITURES				
CAPITAL OUTLAY - MOPAC PHASE 3				
13-513-5401	MOPAC - CONSTRUCTION - FEDERAL	-	-	-
13-513-5402	MOPAC - CONSTRUCTION - CITY	-	-	90,000.00
13-513-5402	MOPAC - ENGINEERING - CITY	-	1,545.81	-
13-513-5403	MOPAC - ENGINEERING - SMALL URBAN	<u>6,272.51</u>	<u>-</u>	<u>6,183.24</u>
	TOTAL	<u>6,272.51</u>	<u>7,729.05</u>	<u>90,000.00</u>
CAPITAL OUTLAY - COUNTRY CLUB DRIVE				
13-550-5500	CONSTRUCTION INSPECTION - CITY	40,042.48	36,264.32	-
13-550-5501	CONSTRUCTION - FEDERAL	117,985.48	1,298,514.60	-
13-550-5502	CONSTRUCTION - CITY	35,940.87	349,911.29	80,412.03
13-550-5503	CONSTRUCTION - SMALL URBAN	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>193,968.83</u>	<u>1,684,690.21</u>	<u>80,412.03</u>
CAPITAL OUTLAY - 163RD STREET IMPROVEMENT				
13-555-5500	ENGINEERING - CITY	-	13,581.74	6,484.07
13-555-5501	CONSTRUCTION - FEDERAL	-	-	200,000.00
13-555-5502	CONSTRUCTION - CITY	-	-	350,000.00
13-555-5503	CONSTRUCTION INSPECTION - CITY	<u>-</u>	<u>-</u>	<u>10,000.00</u>
	TOTAL	<u>-</u>	<u>13,581.74</u>	<u>6,484.07</u>
	TOTAL EXPENDITURES	<u>200,241.34</u>	<u>1,698,271.95</u>	<u>94,625.15</u>
	REVENUES OVER (UNDER) EXPENDITURES	534,825.40	(318,160.01)	(28,441.91)
	BEGINNING UNENCUMBERED CASH	<u>105,237.12</u>	<u>646,782.26</u>	<u>328,622.25</u>
	ENDING UNENCUMBERED CASH	<u>640,062.52</u>	<u>328,622.25</u>	<u>300,180.34</u>

## 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.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
SALES TAXES	374,535.24	377,870.17	395,500.00	415,000.00
TRANSFERS IN	-	-	-	20,000.00
TOTAL REVENUES	<u>374,535.24</u>	<u>377,870.17</u>	<u>395,500.00</u>	<u>435,000.00</u>
<b>EXPENDITURE SUMMARY</b>				
CAPITAL OUTLAY	166,179.54	60,490.34	271,106.00	363,695.00
TRANSFERS OUT	<u>225,055.00</u>	<u>75,024.00</u>	<u>82,728.00</u>	<u>174,718.00</u>
TOTAL EXPENDITURES	<u>391,234.54</u>	<u>135,514.34</u>	<u>353,834.00</u>	<u>538,413.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(16,699.30)	242,355.83	41,666.00	(103,413.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>43,696.80</u>	<u>64,712.50</u>	<u>307,068.33</u>	<u>348,734.33</u>
ENDING UNENCUMBERED CASH BALANCE	<u>26,997.50</u>	<u>307,068.33</u>	<u>348,734.33</u>	<u>245,321.33</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

EXPENDITURES ANTICIPATED IN FY 2022 ARE POLICE EVIDENCE ROOM IMPROVEMENTS, THE E-TICKETING PROJECT, ASSET MANAGEMENT, CAULKING AND PAINTING AT THE POOL, CITY LAKE DAM IMPROVEMENTS, CITY HALL FASCIA PROJECT, CURB REPAIR, SIDEWALK REPAIR, AND MEMORIAL BLDG IMPROVEMENTS

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. TRANSFER IN FROM POOL CAPITAL IMPROVEMENT SALES TAX TO COVER PARTIAL EXPENSE OF POOL IMPROVEMENTS

## CAPITAL IMPROVEMENTS SALES TAX

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
SALES TAX					
15-4120	CAPITAL IMPROVEMENTS SALES TAX	<u>374,535.24</u>	<u>377,870.17</u>	<u>395,500.00</u>	<u>415,000.00</u>
TRANSFERS IN					
15-4900	TRANSFERS IN	-	-	5,200.00	-
15-4910	TRF. FROM GENERAL FUND	-	-	-	-
15-4917	TRF. FROM RISK MANAGEMENT	<u>37,715.00</u>	-	-	-
15-4925	TRF. FROM POOL C.I.S.T.	-	-	-	<u>20,000.00</u>
	TOTAL	<u>37,715.00</u>	-	-	<u>20,000.00</u>
	TOTAL REVENUES	<u>412,250.24</u>	<u>377,870.17</u>	<u>395,500.00</u>	<u>435,000.00</u>
EXPENDITURES					
CAPITAL OUTLAY					
15-515-5000	POLICE VEHICLES	45,132.87	26.62	98,000.00	-
15-515-5002	POLICE EVIDENCE ROOM IMPROVEMENTS	-	-	-	30,000.00
15-515-5004	POLICE EQUIPMENT - ELECTRONIC TICKETING	-	-	-	40,000.00
15-515-5010	LEASE PAYMENTS - STREET DEPARTMENT EQUIPMENT	53,888.32	22,419.67	22,420.00	22,420.00
15-515-5012	PUBLIC WORKS USED DUMP TRUCK	-	-	-	-
15-515-5018	P.W. EQUIPMENT	-	-	25,820.00	-
15-515-5025	COMPUTER EQUIPMENT	2,963.45	8,947.99	8,960.00	-
15-515-5028	ASSET MANAGEMENT	-	-	-	18,675.00
15-515-5055	PARK/POOL EQUIP. & IMPROVEMENTS	-	-	47,200.00	55,000.00
15-515-5056	CITY LAKE DAM IMPROVEMENTS	-	-	-	65,400.00
15-515-5060	BUILDINGS & GROUNDS EQUIPMENT & IMPROVEMENTS	35,807.25	21,696.06	14,906.00	56,000.00
15-515-5061	CITY HALL FASCIA PROJECT	-	-	800.00	6,200.00
15-515-5069	CURB REPLACEMENT	-	-	50,000.00	50,000.00
15-515-5070	SIDEWALK REPAIRS	-	-	-	20,000.00
15-515-5071	SKELLY STATION IMPROVEMENTS	-	7,400.00	-	-
15-515-5072	MEMORIAL BUILDING IMPROVEMENTS	-	-	3,000.00	-
15-515-5085	STORM SIRENS	<u>28,387.65</u>	-	-	-
	TOTAL	<u>166,179.54</u>	<u>60,490.34</u>	<u>271,106.00</u>	<u>363,695.00</u>
TRANSFERS OUT					
15-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	14,800.00	15,012.00	14,604.00	16,600.00
15-599-9912	TRF. TO DEBT SERVICE	139,673.00	-	-	-
15-599-9930	TRF. TO TRANSPORTATION	50,000.00	50,000.00	50,000.00	100,000.00
15-599-9913	TRF. TO CAPITAL PROJECTS	-	-	-	50,000.00
15-599-9970	TRF. TO EQUIPMENT REPLACEMENT	<u>20,582.00</u>	<u>10,012.00</u>	<u>18,124.00</u>	<u>8,118.00</u>
	TOTAL	<u>225,055.00</u>	<u>75,024.00</u>	<u>82,728.00</u>	<u>174,718.00</u>
	TOTAL EXPENDITURES	<u>391,234.54</u>	<u>135,514.34</u>	<u>353,834.00</u>	<u>538,413.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	21,015.70	242,355.83	41,666.00	(103,413.00)
	BEGINNING UNENCUMBERED CASH	<u>43,696.80</u>	<u>64,712.50</u>	<u>307,068.33</u>	<u>348,734.33</u>
	ENDING UNENCUMBERED CASH	<u>64,712.50</u>	<u>307,068.33</u>	<u>348,734.33</u>	<u>245,321.33</u>



## FUND DESCRIPTION

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

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
OTHER TAXES	<u>19,420.00</u>	<u>29,176.20</u>	<u>68,246.00</u>	<u>52,085.00</u>
TOTAL REVENUES	<u>19,420.00</u>	<u>29,176.20</u>	<u>68,246.00</u>	<u>52,085.00</u>
<b>EXPENDITURE SUMMARY</b>				
TRANSFERS OUT	<u>101,414.00</u>	<u>929.00</u>	<u>61,091.00</u>	<u>52,084.00</u>
TOTAL EXPENDITURES	<u>101,414.00</u>	<u>929.00</u>	<u>61,091.00</u>	<u>52,084.00</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(81,994.00)</u>	<u>28,247.20</u>	<u>7,155.00</u>	<u>1.00</u>
BEGINNING UNENCUMBERED CASH BALANCE	<u>108,544.90</u>	<u>26,550.90</u>	<u>54,798.10</u>	<u>61,953.10</u>
ENDING UNENCUMBERED CASH BALANCE	<u>26,550.90</u>	<u>54,798.10</u>	<u>61,953.10</u>	<u>61,954.10</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

A TRANSFER TO CAPITAL PROJECTS IS SCHEDULED FOR FY 2022 TO COVER THE CITY'S GRANT MATCH FOR THE 163RD STREET & 7 HIGHWAY IMPROVEMENTS AND SIGNALIZATION PROJECT.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
OTHER TAXES					
16-4122	EXCISE TAX	<u>19,420.00</u>	<u>29,176.20</u>	<u>68,246.00</u>	<u>52,085.00</u>
	TOTAL REVENUES	<u>19,420.00</u>	<u>29,176.20</u>	<u>68,246.00</u>	<u>52,085.00</u>
EXPENDITURES					
TRANSFERS OUT					
16-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	1,414.00	929.00	1,091.00	2,084.00
16-599-9930	TRF. TO TRANSPORTATION	100,000.00	-	-	-
16-599-9920	TRF. TO CAPITAL PROJECTS	-	-	<u>60,000.00</u>	<u>50,000.00</u>
	TOTAL EXPENDITURES	<u>101,414.00</u>	<u>929.00</u>	<u>61,091.00</u>	<u>52,084.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(81,994.00)	28,247.20	7,155.00	1.00
	BEGINNING UNENCUMBERED CASH	<u>108,544.90</u>	<u>26,550.90</u>	<u>54,798.10</u>	<u>61,953.10</u>
	ENDING UNENCUMBERED CASH	<u>26,550.90</u>	<u>54,798.10</u>	<u>61,953.10</u>	<u>61,954.10</u>

## 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.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
SALES TAXES	<u>337,884.06</u>	<u>338,424.58</u>	<u>360,000.00</u>	<u>380,000.00</u>
TOTAL REVENUES	<u>337,884.06</u>	<u>338,424.58</u>	<u>360,000.00</u>	<u>380,000.00</u>
<b>EXPENDITURE SUMMARY</b>				
TRANSFERS OUT	<u>339,262.00</u>	<u>328,556.00</u>	<u>349,496.00</u>	<u>380,000.00</u>
TOTAL EXPENDITURES	<u>339,262.00</u>	<u>328,556.00</u>	<u>349,496.00</u>	<u>380,000.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,377.94)	9,868.58	10,504.00	-
BEGINNING UNENCUMBERED CASH BALANCE	<u>7,986.96</u>	<u>6,609.02</u>	<u>16,477.60</u>	<u>26,981.60</u>
ENDING UNENCUMBERED CASH BALANCE	<u>6,609.02</u>	<u>16,477.60</u>	<u>26,981.60</u>	<u>26,981.60</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

REVENUES CONTINUE TO BE FAVORABLE WITH SLIGHT INCREASES IN SALES TAX. TRANSFERS AND USE OF FUND BALANCE WILL CONTINUE TO ASSIST WITH PROJECTS IN OTHER FUNDS.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
SALES TAX					
18-4120	PARK / STORMWATER SALES TAX	<u>337,884.06</u>	<u>338,424.58</u>	<u>360,000.00</u>	<u>380,000.00</u>
	TOTAL REVENUES	<u>337,884.06</u>	<u>338,424.58</u>	<u>360,000.00</u>	<u>380,000.00</u>
EXPENDITURES					
TRANSFERS OUT					
18-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	13,600.00	13,556.00	13,296.00	15,200.00
18-599-9912	TRF. TO DEBT SERVICE	5,662.00	-	-	-
18-599-9915	TRF. TO C.I.S.T.	-	-	2,200.00	-
18-599-9930	TRF. TO TRANSPORTATION	50,000.00	25,000.00	35,000.00	38,000.00
18-599-9940	TRF. TO PARKS	<u>270,000.00</u>	<u>290,000.00</u>	<u>299,000.00</u>	<u>326,800.00</u>
	TOTAL EXPENDITURES	<u>339,262.00</u>	<u>328,556.00</u>	<u>349,496.00</u>	<u>380,000.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	(1,377.94)	9,868.58	10,504.00	-
	BEGINNING UNENCUMBERED CASH	<u>7,986.96</u>	<u>6,609.02</u>	<u>16,477.60</u>	<u>26,981.60</u>
	ENDING UNENCUMBERED CASH	<u>6,609.02</u>	<u>16,477.60</u>	<u>26,981.60</u>	<u>26,981.60</u>

## FUND DESCRIPTION

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

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
PROPERTY TAXES	89,022.74	90,005.12	95,184.00	97,520.00
LICENSES	756.00	744.00	700.00	700.00
FEES & PERMITS	3,867.50	3,072.33	1,040.00	750.00
FINES & FORFEITURES	-	65.00	-	-
MISCELLANEOUS REVENUES	600.00	-	-	-
TRANSFERS IN	<u>100.00</u>	<u>100.00</u>	<u>150.00</u>	<u>150.00</u>
TOTAL REVENUES	<u>94,346.24</u>	<u>93,986.45</u>	<u>97,074.00</u>	<u>99,120.00</u>
<b>EXPENDITURE SUMMARY</b>				
PERSONNEL SERVICES	36,826.62	58,126.25	76,450.00	78,530.00
OPERATING EXPENSES	13,102.72	10,478.78	10,368.00	14,600.00
CAPITAL OUTLAY	-	2,598.07	-	-
TRANSFERS OUT	<u>3,556.00</u>	<u>18,300.00</u>	<u>9,502.00</u>	<u>9,643.00</u>
TOTAL EXPENDITURES	<u>53,485.34</u>	<u>89,503.10</u>	<u>96,320.00</u>	<u>102,773.00</u>
REVENUES OVER (UNDER) EXPENDITURES	40,860.90	4,483.35	754.00	(3,653.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>92,575.65</u>	<u>133,884.14</u>	<u>138,367.49</u>	<u>139,121.49</u>
ENDING UNENCUMBERED CASH BALANCE	<u>133,436.55</u>	<u>138,367.49</u>	<u>139,121.49</u>	<u>135,468.49</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 2022.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUES</b>					
<b>PROPERTY TAXES</b>					
20-4100	CURRENT TAXES	84,318.94	85,380.55	89,584.00	92,000.00
20-4105	DELINQUENT TAXES	<u>4,703.80</u>	<u>4,624.57</u>	<u>5,600.00</u>	<u>5,520.00</u>
	TOTAL	<u>89,022.74</u>	<u>90,005.12</u>	<u>95,184.00</u>	<u>97,520.00</u>
<b>LICENSES</b>					
20-4160	DOG LICENSE	<u>756.00</u>	<u>744.00</u>	<u>700.00</u>	<u>700.00</u>
<b>FEES &amp; PERMITS</b>					
20-4220	POUND FEES	499.00	1,050.00	800.00	750.00
20-4250	DONATIONS	<u>3,368.50</u>	<u>2,022.33</u>	<u>240.00</u>	<u>-</u>
	TOTAL	<u>3,867.50</u>	<u>3,072.33</u>	<u>1,040.00</u>	<u>750.00</u>
<b>FINES &amp; FORFEITURES</b>					
20-4280	NUISANCE RECOUPMENT	<u>-</u>	<u>65.00</u>	<u>-</u>	<u>-</u>
<b>MISCELLANEOUS INCOME</b>					
20-4800	MISCELLANEOUS INCOME	<u>600.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRANSFERS IN</b>					
20-4917	TRF. FROM RISK MANAGEMENT	<u>100.00</u>	<u>100.00</u>	<u>150.00</u>	<u>150.00</u>
	TOTAL REVENUES	<u>94,346.24</u>	<u>93,986.45</u>	<u>97,074.00</u>	<u>99,120.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>EXPENDITURES</b>				
<b>PERSONNEL SERVICES</b>				
20-520-2000 SALARIES - CODES OFFICER	23,061.91	-	-	18,700.00
20-520-2100 FICA	1,537.72	-	-	1,430.00
20-520-2150 INSURANCE BENEFITS	11,163.41	-	-	-
20-520-2200 LAGERS	<u>1,063.58</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>36,826.62</u>	<u>-</u>	<u>-</u>	<u>20,130.00</u>
<b>OPERATING EXPENSES</b>				
20-520-2250 UNIFORM EXPENSE	104.00	-	-	-
20-520-3000 OFFICE SUPPLIES	-	-	-	100.00
20-520-3100 PRINTING	-	-	-	-
20-520-3225 SPECIAL TRAINING	3,239.63	-	-	150.00
20-520-3250 TELEPHONE	2,267.01	-	-	-
20-520-4050 VEHICLE EXPENSE: FUEL, OIL, ETC	-	-	-	-
20-520-4100 VEHICLE MAINTENANCE & REPAIR	-	-	-	-
20-520-4400 NUISANCE ABATEMENT	2,111.99	-	-	-
20-520-4500 MISCELLANEOUS EXPENSE	80.00	-	-	50.00
TOTAL	<u>7,802.63</u>	<u>-</u>	<u>-</u>	<u>300.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>EXPENDITURES</b>				
<b>PERSONNEL SERVICES</b>				
20-522-2000 SALARIES - ANIMAL CONTROL	23,061.91	35,365.63	49,500.00	32,000.00
20-522-2100 FICA	1,537.72	2,382.64	4,000.00	2,500.00
20-522-2150 INSURANCE BENEFITS	11,163.41	14,338.37	15,950.00	16,900.00
20-522-2200 LAGERS	<u>1,063.58</u>	<u>6,039.61</u>	<u>7,000.00</u>	<u>7,000.00</u>
TOTAL	<u>36,826.62</u>	<u>58,126.25</u>	<u>76,450.00</u>	<u>58,400.00</u>
<b>OPERATING EXPENSES</b>				
20-522-2250 UNIFORM EXPENSE	104.00	110.00	-	-
20-522-3000 OFFICE SUPPLIES	-	7.73	250.00	100.00
20-522-3225 SPECIAL TRAINING	-	-	150.00	-
20-522-3300 BUILDING MAINTENANCE & UTILITIES	3,239.63	4,426.54	3,625.00	3,600.00
20-522-3350 INSURANCE	2,267.01	2,885.88	3,143.00	3,500.00
20-522-3400 PROFESSIONAL FEES	-	-	-	-
20-522-3450 OFFICE EQUIPMENT & FURNITURE	-	-	200.00	-
20-522-4050 VEHICLE EXPENSE: FUEL, OIL, ETC	2,111.99	1,159.95	1,000.00	2,000.00
20-522-4100 VEHICLE MAINTENANCE & REPAIR	80.00	474.65	1,200.00	1,000.00
20-522-4150 EQUIPMENT MAINTENANCE & REPAIRS	-	-	200.00	200.00
20-522-4200 POUND SUPPLIES	66.96	64.95	150.00	500.00
20-522-4250 VET SERVICES	1,203.80	1,160.30	-	3,000.00
20-522-4300 EQUIPMENT	13.03	100.00	300.00	300.00
20-522-4400 NUISANCE ABATEMENT	3,207.30	-	-	-
20-522-4500 MISCELLANEOUS EXPENSE	<u>809.00</u>	<u>88.78</u>	<u>150.00</u>	<u>100.00</u>
TOTAL	<u>13,102.72</u>	<u>10,478.78</u>	<u>10,368.00</u>	<u>14,300.00</u>
<b>CAPITAL OUTLAY</b>				
20-522-5000 MACHINERY & EQUIPMENT	-	-	-	-
20-522-5300 POUND FACILITY IMPROVEMENTS	-	<u>2,598.07</u>	-	-
TOTAL	-	<u>2,598.07</u>	-	-
<b>TRANSFERS OUT</b>				
20-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	3,556.00	3,616.00	3,818.00	3,959.00
20-599-9940 TRF. TO PARKS	-	9,000.00	-	-
20-599-9970 TRF. TO EQUIPMENT REPLACEMENT	-	<u>5,684.00</u>	<u>5,684.00</u>	<u>5,684.00</u>
TOTAL	<u>3,556.00</u>	<u>18,300.00</u>	<u>9,502.00</u>	<u>9,643.00</u>
TOTAL EXPENDITURES	<u>53,485.34</u>	<u>89,503.10</u>	<u>96,320.00</u>	<u>102,773.00</u>
REVENUES OVER (UNDER) EXPENDITURES	40,860.90	4,483.35	754.00	(3,653.00)
BEGINNING UNENCUMBERED CASH	<u>92,575.65</u>	<u>133,884.14</u>	<u>138,367.49</u>	<u>139,121.49</u>
ENDING UNENCUMBERED CASH	<u>133,436.55</u>	<u>138,367.49</u>	<u>139,121.49</u>	<u>135,468.49</u>



## 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

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
SALES TAXES	<u>168,940.55</u>	<u>169,290.06</u>	<u>177,500.00</u>	<u>188,500.00</u>
TOTAL REVENUES	<u>168,940.55</u>	<u>169,290.06</u>	<u>177,500.00</u>	<u>188,500.00</u>
<b>EXPENDITURE SUMMARY</b>				
TRANSFERS OUT	<u>168,000.00</u>	<u>168,060.00</u>	<u>169,682.00</u>	<u>192,440.00</u>
TOTAL EXPENDITURES	<u>168,000.00</u>	<u>168,060.00</u>	<u>169,682.00</u>	<u>192,440.00</u>
REVENUES OVER (UNDER) EXPENDITURES	940.55	1,230.06	7,818.00	(3,940.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>1,048.99</u>	<u>1,989.54</u>	<u>3,219.60</u>	<u>11,037.60</u>
ENDING UNENCUMBERED CASH BALANCE	<u>1,989.54</u>	<u>3,219.60</u>	<u>11,037.60</u>	<u>7,097.60</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

SALES TAX COLLECTIONS IS STARTED TO LOOK FAVORABLE WITH A SLIGHT INCREASE

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
SALES TAX					
25-4120	POOL CAPITAL IMPROVEMENTS SALES TAX	<u>168,940.55</u>	<u>169,290.06</u>	<u>177,500.00</u>	<u>188,500.00</u>
	TOTAL	<u>168,940.55</u>	<u>169,290.06</u>	<u>177,500.00</u>	<u>188,500.00</u>
	TOTAL REVENUES	<u>168,940.55</u>	<u>169,290.06</u>	<u>177,500.00</u>	<u>188,500.00</u>
EXPENDITURES					
TRANSFERS OUT					
25-599-9910	TRF. TO GENERAL FUND (ADMIN. FEE)	6,720.00	6,780.00	6,632.00	7,540.00
25-599-9912	TRF. TO DEBT SERVICE	161,280.00	161,280.00	163,050.00	164,900.00
25-599-9915	TRF. TO C.I.S.T.	-	-	-	20,000.00
	TOTAL	<u>168,000.00</u>	<u>168,060.00</u>	<u>169,682.00</u>	<u>192,440.00</u>
	TOTAL EXPENDITURES	<u>168,000.00</u>	<u>168,060.00</u>	<u>169,682.00</u>	<u>192,440.00</u>
	REVENUES OVER (UNDER) EXPENDITURES	940.55	1,230.06	7,818.00	(3,940.00)
	BEGINNING UNENCUMBERED CASH	<u>1,048.99</u>	<u>1,989.54</u>	<u>3,219.60</u>	<u>11,037.60</u>
	ENDING UNENCUMBERED CASH	<u>1,989.54</u>	<u>3,219.60</u>	<u>11,037.60</u>	<u>7,097.60</u>

## 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

QUEEN CONTEST

RODEO

TRACTOR PULL

SPECIAL EVENTS

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
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## REVENUE SUMMARY

CHARGES FOR SERVICES	<u>139,387.76</u>	<u>127,567.80</u>	<u>12,919.00</u>	<u>147,875.00</u>
TOTAL REVENUES	<u>139,387.76</u>	<u>127,567.80</u>	<u>12,919.00</u>	<u>147,875.00</u>

## EXPENDITURE SUMMARY

OPERATING EXPENSES	133,661.65	115,911.90	14,578.20	140,990.00
TRANSFERS OUT	<u>11,500.00</u>	<u>11,500.00</u>	-	<u>11,500.00</u>
TOTAL EXPENDITURES	<u>145,161.65</u>	<u>127,411.90</u>	<u>14,578.20</u>	<u>152,490.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(5,773.89)	155.90	(1,659.20)	(4,615.00)
BEGINNING UNENCUMBERED CASH BALANCE	<u>25,257.80</u>	<u>21,439.81</u>	<u>21,595.71</u>	<u>19,936.51</u>
ENDING UNENCUMBERED CASH BALANCE	<u>19,483.91</u>	<u>21,595.71</u>	<u>19,936.51</u>	<u>15,321.51</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

THE GOAL OF THE SPECIAL EVENTS FUND IS TO BREAK EVEN 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 ADEQUATE 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.

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
REVENUES					
CHARGES FOR SERVICES					
65-4000	ADS / SPONSORS	27,800.00	29,710.00	450.00	30,000.00
65-4005	CONCESSIONS / BEVERAGE SALES	4,743.71	2,119.00	-	5,000.00
65-4010	ADMISSIONS / RODEO	22,952.00	19,867.00	-	25,000.00
65-4015	ADMISSIONS / DEMO DERBY	14,181.00	12,611.00	-	13,500.00
65-4020	ADMISSIONS / TRACTOR PULL	12,906.00	-	-	13,000.00
65-4025	ADMISSIONS / MOTORCROSS	6,784.00	7,486.10	-	6,500.00
65-4027	ATV RACES	1,257.00	4,023.00	-	3,000.00
65-4030	BEVERAGE SALES / COVER	18,601.05	19,307.70	-	21,000.00
65-4040	DONATIONS	1,245.00	-	1,450.00	750.00
65-4041	DONATIONS - TAILGATE AT THE LAKE		-	1,300.00	-
65-4042	UTV PARADE FEES		-	1,017.00	-
65-4053	DONATIONS - UTV PARADE		-	600.00	-
65-4045	CARNIVAL / PER CONTRACT %	11,705.00	13,366.00	-	12,500.00
65-4050	BOOTH FEES	7,760.00	7,975.00	200.00	7,600.00
65-4055	CAR SHOW / ENTRY FEES	780.00	1,430.00	-	1,300.00
65-4060	5K RUN / ENTRY FEE	360.00	265.00	-	300.00
65-4065	BIKE RODEO / DONATIONS	1,430.00	2,655.00	-	1,500.00
65-4070	KIDDIE TRACTOR PULL / DONATIONS	175.00	175.00	-	175.00
65-4075	LIVESTOCK SHOW / ENTRY FEE	5,468.00	5,308.00	5,000.00	5,000.00
65-4080	SUPER FARMER / ENTRY FEE	190.00	220.00	-	200.00
65-4086	DRINKS - TAILGATE AT THE LAKE		-	402.00	-
65-4090	QUEEN CONTEST	50.00	50.00	-	50.00
65-4095	MEETINGS & CONVENTIONS	1,000.00	1,000.00	-	1,500.00
65-4670	OUTSIDE CONTRIBUTIONS	-	-	2,500.00	-
	TOTAL REVENUES	<u>139,387.76</u>	<u>127,567.80</u>	<u>12,919.00</u>	<u>147,875.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
EXPENDITURES				
OPERATING EXPENSES				
65-566-3000 OFFICE SUPPLIES	160.56	170.82	-	500.00
65-566-3005 FOOD & BEVERAGE	15,549.59	9,904.98	-	14,000.00
65-566-3010 RODEO	11,719.38	11,734.00	-	11,775.00
65-566-3015 DEMO DERBY	3,838.11	2,324.49	-	3,025.00
65-566-3020 TRACTOR PULL	11,549.69	188.00	-	12,725.00
65-566-3025 MOTORCROSS	3,328.71	2,874.75	-	3,050.00
65-566-3027 ATV RACES	2,098.72	1,591.25	-	1,850.00
65-566-3030 PAVILION ENTERTAINERS	4,000.00	4,769.96	-	5,000.00
65-566-3040 GAZEBO ENTERTAINMENT	5,000.00	4,985.00	-	5,000.00
65-566-3045 MISCELLANEOUS ENTERTAINMENT	2,945.50	601.50	366.00	500.00
65-566-3055 CAR SHOW	900.00	1,596.75	-	1,400.00
65-566-3060 HOME EC / ART SHOW	230.00	730.50	-	260.00
65-566-3065 RIBBONS / AWARDS / PROMO	5,532.10	3,357.25	-	6,000.00
65-566-3070 5K RUN	91.00	172.00	-	300.00
65-566-3075 BIKE RODEO	2,087.52	2,178.95	-	2,250.00
65-566-3080 GROUNDS MAINTENANCE / IMPROVEMENTS	6,896.95	5,447.31	-	7,000.00
65-566-3085 FIREWORKS DISPLAY	6,400.00	6,577.17	4,400.00	6,750.00
65-566-3100 KIDDIE TRACTOR PULL	325.00	593.50	-	725.00
65-566-3105 LEASES & RENTALS	6,556.74	8,141.69	1,210.61	8,700.00
65-566-3110 LIVESTOCK SHOWS	6,579.55	8,548.84	-	5,000.00
65-566-3115 ADVERTISING	27,040.38	27,527.46	-	30,500.00
65-566-3120 PARADE	-	35.75	-	100.00
65-566-3125 SUPER FARMER CONTEST	500.00	500.00	-	500.00
65-566-3130 QUEEN CONTEST	600.00	550.00	-	615.00
65-566-3150 PUBLICATIONS & DUES	100.00	-	110.00	165.00
65-566-3200 MEETINGS & CONVENTIONS	2,113.80	2,283.30	-	3,700.00
65-566-3300 UTILITIES		13.00	-	-
65-566-3350 INSURANCE	4,009.00	4,015.00	-	5,000.00
65-566-3400 PROFESSIONAL FEES	3,000.00	3,600.00	3,600.00	3,600.00
65-566-4500 MISCELLANEOUS EXPENSES		898.68	590.00	1,000.00
65-566-4501 TAILGATE AT THE LAKE EXPENSE		-	951.95	-
65-566-4502 UTV PARADE EXPENSES & PRIZES	509.35	-	849.64	-
65-567-4950 MAYOR'S CHRISTMAS TREE EXPENSE	-	-	2,500.00	-
TOTAL	<u>133,661.65</u>	<u>115,911.90</u>	<u>14,578.20</u>	<u>140,990.00</u>
TRANSFERS OUT				
65-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	<u>11,500.00</u>	<u>11,500.00</u>	-	<u>11,500.00</u>
TOTAL EXPENDITURES	<u>145,161.65</u>	<u>127,411.90</u>	<u>14,578.20</u>	<u>152,490.00</u>
REVENUES OVER (UNDER) EXPENDITURES	(5,773.89)	155.90	(1,659.20)	(4,615.00)
BEGINNING UNENCUMBERED CASH	<u>25,257.80</u>	<u>21,439.81</u>	<u>21,595.71</u>	<u>19,936.51</u>
ENDING UNENCUMBERED CASH	<u>19,483.91</u>	<u>21,595.71</u>	<u>19,936.51</u>	<u>15,321.51</u>

## 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

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
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## REVENUE SUMMARY

CHARGES FOR SERVICES	3,529,111.79	3,649,559.13	3,738,773.00	4,166,873.00
SALE OF SURPLUS	25,922.04	6,511.64	1,000.00	1,000.00
INVESTMENT EARNINGS	117.88	-	-	-
MISCELLANEOUS REVENUES	60,036.41	47,658.58	11,500.00	35,000.00
TRANSFERS IN	<u>285.00</u>	<u>285.00</u>	<u>290.00</u>	<u>290.00</u>
TOTAL REVENUES	<u>3,615,473.12</u>	<u>3,704,014.35</u>	<u>3,751,563.00</u>	<u>4,203,163.00</u>

## EXPENDITURE SUMMARY

PERSONNEL EXPENSES	177,865.78	199,769.45	322,500.00	367,800.00
OPERATING EXPENSES	2,738,246.85	2,641,152.32	2,710,067.89	2,984,873.00
CAPITAL OUTLAY	222,724.80	67,935.18	243,500.00	246,220.00
DEBT SERVICE	390,392.50	383,297.50	386,206.50	388,593.00
TRANSFERS OUT	<u>228,067.00</u>	<u>230,706.00</u>	<u>229,372.00</u>	<u>228,515.20</u>
TOTAL EXPENDITURES	<u>3,757,296.93</u>	<u>3,522,860.45</u>	<u>3,891,646.39</u>	<u>4,216,001.20</u>
REVENUES OVER (UNDER) EXPENDITURES	(141,823.81)	181,153.90	(140,083.39)	(12,838.20)
BEGINNING UNENCUMBERED CASH BALANCE	<u>893,811.08</u>	<u>751,987.27</u>	<u>933,141.17</u>	<u>793,057.78</u>
ENDING UNENCUMBERED CASH BALANCE	<u>751,987.27</u>	<u>933,141.17</u>	<u>793,057.78</u>	<u>780,219.58</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, E-BILLING AND E-RECEIPT ENHANCEMENTS

THERE IS A WATER, SEWER RATE INCREASE PROPOSED IN THIS 2022 BUDGET, LITTLE BLUE VALLEY SEWER DISTRICT HAS INCREASED THE CONNECTION SEWER FEE PER THEIR CONTRACT, WITH THE RECOMMENDED RATE INCREASE, THIS WILL OFFSET THE INCREASE IN OPERATING, AND FIXED EXPENSES

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUES</b>					
<b>CHARGES FOR SERVICES</b>					
60-4600	WATER SALES - RESIDENTIAL	1,243,735.92	1,216,940.68	1,275,000.00	1,320,000.00
60-4605	WATER SALES - COMMERCIAL	231,100.57	281,150.77	278,000.00	375,000.00
60-4610	WATER TAPS	30,090.00	46,020.00	60,773.00	33,755.00
60-4615	WASTEWATER SERVICE CHARGE	1,220,757.19	1,270,391.99	1,300,000.00	1,545,000.00
60-4625	WASTEWATER SERVICE CHARGE - DISTRICT 5	238,452.85	241,807.28	255,000.00	278,000.00
60-4630	WASTEWATER TAPS	20,000.00	29,999.98	35,000.00	40,000.00
60-4635	LATE PAYMENT PENALTIES	33,941.69	31,942.04	-	34,500.00
60-4637	TRASH COLLECTION FEES	<u>511,033.57</u>	<u>531,306.39</u>	<u>535,000.00</u>	<u>540,618.00</u>
	<b>TOTAL</b>	<u><b>3,529,111.79</b></u>	<u><b>3,649,559.13</b></u>	<u><b>3,738,773.00</b></u>	<u><b>4,166,873.00</b></u>
<b>SALE OF SURPLUS</b>					
60-4640	MISCELLANEOUS WATER INCOME	25,922.04	3,992.39	1,000.00	1,000.00
60-4645	MISCELLANEOUS WASTEWATER INCOME	-	<u>2,519.25</u>	-	-
	<b>TOTAL</b>	<u><b>25,922.04</b></u>	<u><b>6,511.64</b></u>	<u><b>1,000.00</b></u>	<u><b>1,000.00</b></u>
<b>INVESTMENT EARNINGS</b>					
60-4750	INVESTMENT EARNINGS	<u>117.88</u>	-	-	-
<b>MISCELLANEOUS INCOME</b>					
60-4800	MISCELLANEOUS INCOME	<u>60,036.41</u>	<u>47,658.58</u>	<u>11,500.00</u>	<u>35,000.00</u>
<b>TRANSFERS IN</b>					
60-4917	TRF. FROM RISK MANAGEMENT	<u>285.00</u>	<u>285.00</u>	<u>290.00</u>	<u>290.00</u>
	<b>TOTAL REVENUES</b>	<u><b>3,615,473.12</b></u>	<u><b>3,704,014.35</b></u>	<u><b>3,751,563.00</b></u>	<u><b>4,203,163.00</b></u>
<b>EXPENDITURE SUMMARY</b>					
60-561	WATER SUPPLY	720,714.81	656,133.69	732,000.00	725,720.00
60-562	WATER DISTRIBUTION	276,665.16	163,436.67	359,300.00	382,500.00
60-564	UTILITY ADMINISTRATION	755,015.77	690,092.01	758,505.00	831,833.00
60-566	WASTEWATER COLLECTION	1,386,441.69	1,399,194.58	1,426,262.89	1,658,840.00
60-566	DEBT SERVICE	390,392.50	383,297.50	386,206.50	388,593.00
60-564	TRANSFERS OUT	<u>228,067.00</u>	<u>230,706.00</u>	<u>229,372.00</u>	<u>228,515.20</u>
	<b>TOTAL EXPENDITURES</b>	<u><b>3,757,296.93</b></u>	<u><b>3,522,860.45</b></u>	<u><b>3,891,646.39</b></u>	<u><b>4,216,001.20</b></u>
	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u><b>(141,823.81)</b></u>	<u><b>181,153.90</b></u>	<u><b>(140,083.39)</b></u>	<u><b>(12,838.20)</b></u>
	<b>BEGINNING UNENCUMBERED CASH</b>	<u><b>893,811.08</b></u>	<u><b>751,987.27</b></u>	<u><b>933,141.17</b></u>	<u><b>793,057.78</b></u>
	<b>ENDING UNENCUMBERED CASH</b>	<u><b>751,987.27</b></u>	<u><b>933,141.17</b></u>	<u><b>793,057.78</b></u>	<u><b>780,219.58</b></u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>OPERATING EXPENSES</b>				
60-561-1000 PURCHASE WATER / TRI-COUNTY	170,610.19	110,248.41	105,000.00	125,000.00
60-561-1050 PURCHASE WATER / KANSAS CITY	<u>527,515.06</u>	<u>523,312.12</u>	<u>605,000.00</u>	<u>576,000.00</u>
TOTAL	<u>698,125.25</u>	<u>633,560.53</u>	<u>710,000.00</u>	<u>701,000.00</u>
<b>CAPITAL OUTLAY</b>				
60-561-3300 UTILITY / PUMPING EQUIPMENT	<u>22,589.56</u>	<u>22,573.16</u>	<u>22,000.00</u>	<u>24,720.00</u>
TOTAL	<u>720,714.81</u>	<u>656,133.69</u>	<u>732,000.00</u>	<u>725,720.00</u>



	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
60-562-2000 SALARIES	63,298.20	79,459.09	148,500.00	151,000.00
60-562-2200 LAGERS	<u>(875.80)</u>	-	-	-
TOTAL	<u>62,422.40</u>	<u>79,459.09</u>	<u>148,500.00</u>	<u>151,000.00</u>
<b>OPERATING EXPENSES</b>				
60-562-4050 VEHICLE EXPENSE - FUEL & OIL	1,895.46	1,726.73	1,300.00	1,500.00
60-562-4100 VEHICLE MAINTENANCE & REPAIRS	600.00	1,493.08	1,000.00	4,000.00
60-562-4150 REPAIRS - EQUIPMENT	346.29	315.12	1,000.00	2,500.00
60-562-4160 EQUIPMENT RENTAL	-	-	-	-
60-562-4175 TOOLS & SUPPLIES	1,170.41	609.93	1,000.00	5,000.00
60-562-4200 MAINTENANCE - MAINS & HYDRANTS	27,061.32	14,797.32	15,000.00	20,000.00
60-562-4250 MAINTENANCE - METERS & SERVICES	12,929.03	24,518.19	20,000.00	25,000.00
60-562-4300 MAINTENANCE - TOWERS	1,088.51	6,449.51	1,500.00	3,500.00
60-562-4500 MISCELLANEOUS EXPENSE	-	-	-	-
60-562-4900 DEPRECIATION - DISTRIBUTION	-	-	-	-
TOTAL	<u>45,091.02</u>	<u>49,909.88</u>	<u>40,800.00</u>	<u>61,500.00</u>
<b>CAPITAL OUTLAY</b>				
60-562- IMPROVEMENTS	-	-	-	-
60-562-5000 MACHINERY & EQUIPMENT	<u>169,151.74</u>	<u>34,067.70</u>	<u>170,000.00</u>	<u>170,000.00</u>
TOTAL	<u>169,151.74</u>	<u>34,067.70</u>	<u>170,000.00</u>	<u>170,000.00</u>
TOTAL	<u>276,665.16</u>	<u>163,436.67</u>	<u>359,300.00</u>	<u>382,500.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
60-564-2000 SALARIES	45,275.60	41,896.93	56,000.00	68,500.00
60-564-2100 FICA	7,642.63	8,862.77	13,000.00	16,800.00
60-564-2150 INSURANCE BENEFITS	15,044.67	14,291.65	35,000.00	44,200.00
60-564-2200 LAGERS	18,668.68	23,729.26	35,000.00	48,000.00
60-564-2250 UNIFORM EXPENSE	-	-	-	-
60-564-2400 UNEMPLOYMENT BENEFITS	-	-	-	-
TOTAL	<u>86,631.58</u>	<u>88,780.61</u>	<u>139,000.00</u>	<u>177,500.00</u>
<b>OPERATING EXPENSES</b>				
60-564-3000 OFFICE SUPPLIES	-	481.89	500.00	500.00
60-564-3050 PRINTING	3,079.70	3,160.00	5,275.00	5,200.00
60-564-3100 POSTAGE	19,622.35	19,006.48	17,100.00	18,550.00
60-564-3150 PUBLICATIONS & DUES	1,726.00	1,865.70	1,780.00	1,800.00
60-564-3250 TELEPHONE	2,280.26	1,781.31	1,850.00	2,160.00
60-564-3300 BUILDING MAINTENANCE / UTILITIES / TRASH	11,021.60	8,255.58	8,500.00	7,320.00
60-564-3350 INSURANCE	11,797.02	18,045.47	20,570.00	22,000.00
60-564-3400 PROFESSIONAL FEES	15,888.50	11,357.40	12,000.00	13,000.00
60-564-3425 TRASH COLLECTION CONTRACT	415,142.05	434,811.02	440,000.00	458,593.00
60-564-3550 STATE PRIMACY FEE / WATER TESTING	9,699.25	9,717.40	9,895.00	9,800.00
60-564-3560 ETS - COLLECTION FEES	19,819.14	22,296.29	30,300.00	31,200.00
60-564-3600 PAYROLL SERVICES	1,640.40	1,612.69	1,700.00	2,100.00
60-564-3700 SERVICE & MAINTENANCE OFFICE EQUIPMENT	84,898.27	66,146.95	67,250.00	79,610.00
60-564-3750 LOSS ON BAD DEBTS	69.08	(538.57)	(115.00)	-
60-564-3850 UTILITY LOCATES	2,596.30	2,373.60	2,000.00	2,000.00
60-564-4500 MISCELLANEOUS EXPENSE	66,604.27	448.24	900.00	500.00
60-564-4900 DEPRECIATION - OFFICE EQUIPMENT	-	-	-	-
TOTAL	<u>665,884.19</u>	<u>600,821.45</u>	<u>619,505.00</u>	<u>654,333.00</u>
<b>CAPITAL OUTLAY</b>				
60-564- IMPROVEMENTS	-	-	-	-
60-564-5000 MACHINERY & EQUIPMENT	<u>2,500.00</u>	<u>489.95</u>	-	-
TOTAL	<u>2,500.00</u>	<u>489.95</u>	-	-
TOTAL	<u>755,015.77</u>	<u>690,092.01</u>	<u>758,505.00</u>	<u>831,833.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>PERSONNEL SERVICES</b>				
60-566-2000 SALARIES	17,832.79	18,230.24	20,000.00	23,700.00
60-566-2100 FICA	1,020.71	1,168.81	1,100.00	1,850.00
60-566-2150 INSURANCE BENEFITS	6,923.65	8,492.77	9,800.00	8,550.00
60-566-2200 LAGERS	<u>3,034.65</u>	<u>3,637.93</u>	<u>4,100.00</u>	<u>5,200.00</u>
TOTAL	<u>28,811.80</u>	<u>31,529.75</u>	<u>35,000.00</u>	<u>39,300.00</u>
<b>OPERATING EXPENSES</b>				
60-566-3225 SPECIAL TRAINING	325.00	1,003.00	-	1,500.00
60-566-3280 MBC - CUSTOMER FEES	1,291,322.50	1,304,127.50	1,280,000.00	1,491,840.00
60-566-3325 SUPPLIES & EQUIPMENT	752.77	321.47	500.00	500.00
60-566-3550 SEWER SERVICE CONNECTION FEE	2,683.00	2,508.60	2,682.00	2,700.00
60-566-4050 VEHICLE GAS & OIL EXPENSE		-	20.89	
60-566-4100 VEHICLE MAINTENANCE & REPAIRS	741.49	106.40	500.00	1,500.00
60-566-4150 EQUIPMENT MAINTENANCE & REPAIRS	2,615.54	-	5,000.00	5,000.00
60-566-4250 MAINTENANCE - LINES	1,273.31	4,148.82	5,000.00	12,500.00
60-566-4350 MAINTENANCE - LIFT STATIONS	27,316.40	43,597.40	45,000.00	50,000.00
60-566-4450 SUPPLIES & EQUIPMENT EXPENSE	462.03	159.35	500.00	1,000.00
60-566-4475 REIMBURSE SEWER CONSUMPTION	1,157.24	606.22	560.00	500.00
60-566-4500 MISCELLANEOUS EXPENSE	497.11	281.70	-	1,000.00
60-566-4900 DEPRECIATION	-	-	-	-
TOTAL	<u>1,329,146.39</u>	<u>1,356,860.46</u>	<u>1,339,762.89</u>	<u>1,568,040.00</u>
<b>CAPITAL OUTLAY</b>				
60-566-5000 IMPROVEMENTS	-	-	-	-
60-566-5000 MACHINERY AND EQUIPMENT	<u>28,483.50</u>	<u>10,804.37</u>	<u>51,500.00</u>	<u>51,500.00</u>
TOTAL	<u>28,483.50</u>	<u>10,804.37</u>	<u>51,500.00</u>	<u>51,500.00</u>
TOTAL	<u>1,386,441.69</u>	<u>1,399,194.58</u>	<u>1,426,262.89</u>	<u>1,658,840.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
DEBT SERVICE				
60-566-8100 PRINCIPAL	330,000.00	330,000.00	340,000.00	350,000.00
60-566-8000 INTEREST	<u>60,392.50</u>	<u>53,297.50</u>	<u>46,206.50</u>	<u>38,593.00</u>
TOTAL	<u>390,392.50</u>	<u>383,297.50</u>	<u>386,206.50</u>	<u>388,593.00</u>

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	TOTAL
2019 / 2020	330,000.00	382,998.00
2020 / 2021	340,000.00	385,903.00
2021 / 2022	350,000.00	388,593.00
2022 / 2023	355,000.00	386,068.00
2023 / 2024	335,000.00	358,435.00
2024 / 2025	345,000.00	361,233.00
2025 / 2026	<u>410,000.00</u>	<u>418,815.00</u>
TOTAL	<u>2,465,000.00</u>	<u>2,682,045.00</u>

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
TRANSFERS OUT				
60-599-9910 TRF. TO GENERAL FUND (ADMIN. FEE)	150,037.00	150,624.00	148,472.00	146,490.20
60-599-9911 TRF. TO GENERAL FUND (TRASH)	<u>78,030.00</u>	<u>80,082.00</u>	<u>80,900.00</u>	<u>82,025.00</u>
TOTAL	<u>228,067.00</u>	<u>230,706.00</u>	<u>229,372.00</u>	<u>228,515.20</u>

## FUND DESCRIPTION

THIS FUND IS UTILIZED TO TRACK EXPENSES AND PROCEEDS RELATED TO THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT. FEDERAL FUNDS WERE ALLOCATED TO CASS COUNTY. CASS COUNTY ALLOWED FOR DISTRIBUTION TO THE CITY OF PLEASANT HILL.

	2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUE SUMMARY</b>				
GRANT REIMBURSEMENT	-	-	<u>257,605.79</u>	<u>226,503.33</u>
TOTAL REVENUES	-	-	<u>257,605.79</u>	<u>226,503.33</u>
<b>EXPENDITURE SUMMARY</b>				
TOTAL EXPENDITURES	-	-	<u>472,522.95</u>	<u>11,625.40</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	<u>(214,917.16)</u>	<u>214,877.93</u>
BEGINNING UNENCUMBERED CASH BALANCE	-	-	-	<u>(214,917.16)</u>
ENDING UNENCUMBERED CASH BALANCE	-	-	<u>(214,917.16)</u>	<u>(39.23)</u>

## BUDGET HIGHLIGHTS, TRENDS, AND PROJECTIONS

		2018 / 2019 ACTUAL	2019 / 2020 ACTUAL	2020 / 2021 ESTIMATE	2021 / 2022 BUDGET
<b>REVENUES</b>					
75-4400	FEDERAL STIMULUS GRANT	-	-	257,605.79	226,503.33
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>257,605.79</u>	<u>226,503.33</u>
<b>EXPENDITURES</b>					
75-510-2000	SALARIES	-	-	259,910.91	-
75-510-2100	FICA EXPENSE	-	-	4,533.25	-
75-510-3350	INSURANCE	-	-	10,649.35	-
75-510-4505	COVID EXPENSES	-	-	<u>197,429.44</u>	<u>11,625.40</u>
	<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>472,522.95</u>	<u>11,625.40</u>
	<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>472,522.95</u>	<u>11,625.40</u>
	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	(214,917.16)	214,877.93
	<b>BEGINNING UNENCUMBERED CASH</b>	-	-	-	<u>(214,917.16)</u>
	<b>ENDING UNENCUMBERED CASH</b>	-	-	<u>(214,917.16)</u>	<u>(39.23)</u>



