

# City of Oak Grove 2020 Budget

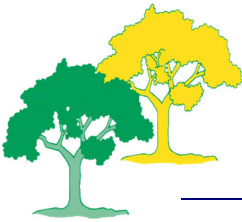
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JAN 1-DEC 31 2020

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City of Oak Grove



December 16, 2019

Mayor Martin and Members of the Board of Aldermen,

It is my honor and privilege to present the 2020 Proposed Budget for the City of Oak Grove. The proposed budget reflects the City's commitment to provide high quality services, maintain a strong financial position, and provide for the future of Oak Grove.

The proposed budget reflects a measured and balanced approach to the City's operations and investment in the future of Oak Grove. Under the strategic direction of the Mayor and the Board of Aldermen the City has most recently invested in the future of Oak Grove through a new Aquatic Center, Field House, a renovated Civic Center, and expanded wastewater capacity through an additional interceptor line under I-70. These investments will serve the residents of Oak Grove for decades to come. The attached budget provides for those investments while looking towards the future with the City's "Come Grow with Us" attitude. The proposed budget was developed to be community focused, value based, and data driven.

The City's financial system operates on a modified cash basis for both governmental and enterprise type activities through 8 specific funds. The modified cash basis of accounting accounts for and records revenue when it is received/collected, and when expenses are paid. Governmental activities include most of the City's services such as public safety, public works, parks and recreation, and general administration. Sales taxes, property taxes, and fees and charges finance governmental activities. Enterprise activities include the City's water and wastewater operations. These activities are financed through user fees.

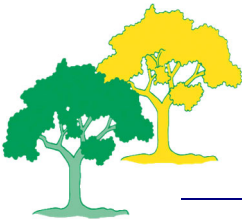
Please see below for a summary of the 2020 Proposed Budget by fund.

**General Fund:**

The General Fund is the City's main operating fund and accounts for all governmental expenses unless specifically committed to another fund.

In 2020, the overall revenues in the General Fund are budgeted at \$4,444,315, a 1.6% increase over 2019 projected revenues. The increase is primarily driven by an increase of 2.7% in property taxes and projected growth in sales tax receipts of 1.5%. Expenses are budgeted at \$4,621,368, a 12% reduction in projected 2019 expenses. The reduction is due to one-time capital expenses incurred in 2019 related to the renovation of the Civic Center.

The 2020 Proposed General Fund Budget includes the addition of 1 full-time police officer (\$75,200 in personnel services and \$9,000 in operating supplies.) In addition, the proposed budgeted allocates



\$45,000 for a new Comprehensive Plan. The current comprehensive plan was adopted in 1999. A comprehensive plan is a long-range planning document that provides a vision for future growth and development through a strategic framework by identifying key initiatives, objectives, and community needs. The budget also includes \$200,000 in remaining one-time capital costs including exterior improvements, drainage, parking lot, and landscaping at the new City Hall and Public Safety Center. Due to these remaining capital costs the proposed budget includes utilizing \$177,053 in reserves leaving \$2.7m in fund balance.

#### **Transportation Fund:**

The Transportation Fund accounts for revenues generated by a ½ cent sales tax. The fund is utilized for street repair, personnel costs, signage, right-of-way maintenance, and equipment upkeep.

In 2020, the overall revenues are budgeted at \$572,930, a 14% decrease under 2019 projected revenues. The decrease is due to a one-time reimbursement from MoDOT for \$100,000 for work on Salem. Excluding the one-time reimbursement, revenues from sales tax are projected to increase by 1.5% or approximately \$8,000. The budget includes \$50,000 for the street overlay program. In addition, the budget for salt and asphalt/pothole repair and patching is increasing from \$15,000 to \$30,000 and \$21,000 to \$40,000. These adjustments will allow for the forecasted increase in severe winter weather and will allow City staff to make needed pothole repairs throughout Oak Grove. The proposed budget includes the utilization of \$56,807 in fund balance reserves while retaining \$420,377 in fund balance.

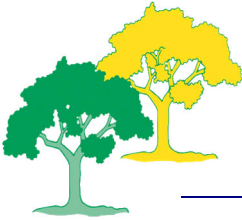
#### **Debt Service Fund:**

The Debt Service Fund accounts for monies received from taxes for the repayment of the City's General Obligation Bonds used to finance capital improvements. The Debt Service Fund is financed through property taxes and an interfund transfer from the General Fund. Overall, revenues are projected to decrease by 3% due a slight reduction in the interfund transfer. Overall, expenses remain flat year over year.

#### **Water Utility Fund:**

The Water Fund accounts for revenues generated from water service and usage charges. The revenue is used to fund the operations and maintenance of the Water Utility. The utility serves approximately 3,000 customers accounts. Water is purchased wholesale from Independence Water Utility. Oak Grove maintains and operates the water distribution network including two water towers, meters, and underground infrastructure. The 5-year water rate plan developed by the City's engineering consult, Olsson Associates, recommended a 4.5% rate increase in Water and Sewer Rates in 2020. The proposed budget reflects those recommendations.

The proposed 2020 budget reflects a 2% decrease in budgeted expenses compared to 2019 projected expenses due to a reduction in total capital outlay in 2020. In total, the fund continues to utilize fund balance and is projected to decrease fund balance by \$123,051 in 2020.



#### **Wastewater Utility Fund:**

The Wastewater Fund accounts for revenues generated from sewer service and usage charges. The revenue is used to fund the operations and maintenance of the Sewer Utility. Oak Grove currently treats all wastewater influent at the City's Wastewater Treatment Facility. For Fiscal Year 2020, budgeted revenues are \$1,915,525, reflecting the recommended rate increase of 4.5%. Total expenses are budgeted at \$3,095,251 including \$1,200,000 for expenses related to the I-70 interceptor line. This planned use of fund balance will reduce reserves by \$1,179,726 leaving \$2,178,236 in remaining funds.

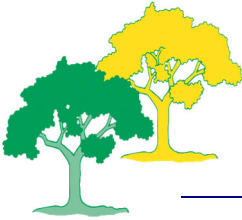
#### **Capital Improvement Fund:**

The City of Oak Grove imposes a ¼ cent sales tax for the Capital Improvement Fund. Projected revenues for 2020 are \$287,100 while expenditures are budgeted at \$290,500. The following projects and equipment are budgeted:

Department	Item	Amount
Public Works	Asphalt Overlay	\$92,000
Public Safety	Police Vehicle & Equipment	43,000
Public Safety	RMS Project	18,000
Public Safety	Electro-muscular Disruption Devices (Tasers)	35,000
PARKS	EQUIPMENT LEASE	25,000
PARKS	CONCRETE WORK	20,000
PARKS	PARKING LOT LIGHTS	10,000
POOL	DECK DRAINS	10,000
SENIOR CENTER	HANDICAP POWERED DOORS	10,000
SENIOR CENTER	PARKING LOT REPAIR	10,000
SENIOR CENTER	PAINTING	7,500
Public Works	GPS Data Collector	5,000
Public Works	Plotter/scanner	5,000
<b>Total</b>		<b>\$290,500</b>

#### **Stormwater Fund:**

It is projected that the 2020 beginning balance of the Stormwater Fund will be \$183,643. The fund balance is a result from the 1/8 cent sales tax that was imposed until it was changed in 2008. With the redirection of the sales tax, this fund no longer has a source of revenue beyond interest



income and fees estimated at \$500. The 2020 Proposed Budget includes expenditures of \$184,143 for storm drainage work, stormwater master plan, and MS4 program update.

**Street Improvement Fund:**

It is projected that the 2020 beginning balance of the Street Improvement Fund will be \$246,308. It is anticipated that the remaining balance will be used for street improvements in the 2020 fiscal year.

**Summary and Acknowledgements:**

The 2020 Proposed Budget is one of the most important policy documents adopted by the Board of Alderman. The budget reflects the Mayor, Board of Aldermen, and Staff's commitment to provide excellent public service, high quality amenities, financial stability, and strategic investments for the future of Oak Grove.

The 2020 Proposed Budget includes projected revenues of \$9,581,220 while overall expenditures are budgeted at \$11,600,176 including approximately \$1,830,000 in one-time capital expenses for the I-70 interceptor line, civic center renovation, and other projects.

I want to thank the entire staff for their tireless efforts during the budget process but also for their commitment, professionalism, and dedication to the City of Oak Grove every day.

Sincerely,

Matthew Randall  
City Administrator

# **CITY OF OAK GROVE**

## **ANNUAL BUDGET**

**JAN – DEC 2020**

**TOTAL BUDGET**

**ALL FUNDS**



**REVENUE AND EXPENDITURE SUMMARY**

<b>CITY OF OAK GROVE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>REVENUES</b>					
General Fund	7,238,973	6,685,906	4,372,943	4,405,607	4,444,315
Transportation Fund	607,676	558,767	664,050	561,250	572,930
Water Fund	1,571,648	1,680,773	1,704,425	1,704,808	1,765,950
Sewer Fund	6,583,996	1,688,557	1,856,250	1,800,362	1,915,525
General Obligation Debt	624,130	687,296	611,750	604,500	594,300
Capital Improvement Fund	293,489	278,327	283,100	280,500	287,100
Storm Water Fund	234	285	550	500	500
Street Improvement Fund	377	499	600	400	600
<b>TOTAL REVENUES</b>	<b>16,920,523</b>	<b>11,580,411</b>	<b>9,493,668</b>	<b>9,357,927</b>	<b>9,581,220</b>

**EXPENDITURES**

General Fund	4,736,175	7,415,646	5,233,118	5,435,511	4,621,368
Transportation Fund	594,262	633,274	609,027	610,027	629,737
Water Fund	1,621,122	1,736,426	1,923,220	2,018,672	1,889,001
Sewer Fund	1,611,938	2,354,979	3,578,006	4,854,745	3,095,251
General Obligation Debt	612,341	635,101	645,063	646,314	643,268
Capital Improvement Fund	169,866	322,048	190,000	325,600	290,500
Storm Water Fund	228,410	28,303	5,500	193,000	184,143
Street Improvement Fund	90	148,041	0	271,000	246,908
<b>TOTAL EXPENDITURES</b>	<b>9,574,203</b>	<b>13,273,819</b>	<b>12,183,934</b>	<b>14,354,869</b>	<b>11,600,176</b>



# **GENERAL FUND**

# REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>REVENUES</b>				
Property tax	663,481	674,069	637,500	692,000
Sales tax	2,078,419	2,103,500	2,109,000	2,136,015
Gasoline Tax	209,331	210,000	210,000	213,150
Intergovernmental	2,030,814	103,500	109,507	113,500
Franchise tax	611,357	557,939	629,000	556,000
License, fees, and permits	140,604	166,650	138,000	166,650
Charges for services	196,290	201,759	205,000	204,500
Court costs and fines	183,566	159,350	177,100	165,500
Other	537,682	164,176	167,500	165,000
Investment income	34,362	32,000	23,000	32,000
<b>TOTAL REVENUES</b>	<b>6,685,906</b>	<b>4,372,943</b>	<b>4,405,607</b>	<b>4,444,315</b>
<b>EXPENDITURES</b>				
Mayor & Board of Aldermen	10,015	13,750	13,050	13,789
City Administration	308,389	325,175	328,310	325,009
Building & Zoning	78,942	87,650	81,950	132,850
Municipal Court	143,461	166,761	173,100	180,350
Public Safety	1,615,515	1,622,300	1,625,300	1,788,510
Emergency Management	43,642	41,616	46,771	47,550
Parks and Recreation	1,503,618	1,083,011	1,020,750	1,041,970
Pool	178,359	179,305	176,250	194,250
Senior Services	67,127	60,700	70,250	69,650
Interfund Transfer	439,000	400,000	439,000	375,000
2016 COP Fund	3,027,580	1,252,850	1,460,780	452,440
<b>TOTAL EXPENDITURES</b>	<b>7,415,646</b>	<b>5,233,118</b>	<b>5,435,511</b>	<b>4,621,368</b>
REVENUES over (under) Expenditures	(729,740)	(860,175)	(1,029,904)	(177,053)
Fund Balance at beginning of year	4,459,762	3,730,022	3,730,022	2,869,847
<b>FUND BALANCE - ENDING</b>	<b>3,730,022</b>	<b>2,869,847</b>	<b>2,700,118</b>	<b>2,692,794</b>
RESTRICTED FUNDS	3,136,979	593,043	673,765	585,265
<b>AVAILABLE FUND BALANCE</b>	<b>593,043</b>	<b>2,276,804</b>	<b>2,026,353</b>	<b>2,107,529</b>

## GENERAL FUND REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PROPERTY TAXES</b>					
Real Estate	464,623	488,548	500,000	470,000	520,000
Personal Property	107,600	92,618	96,280	90,000	93,000
M & M Replacement	21,584	22,465	23,667	22,000	24,000
Railroad Utility	22,699	21,246	21,851	23,000	22,000
Financial Institution	3,013	2	0	500	0
Delinquent Taxes and Penalties	22,309	38,603	32,271	32,000	33,000
<b>TOTAL PROPERTY TAXES</b>	<b>641,828</b>	<b>663,481</b>	<b>674,069</b>	<b>637,500</b>	<b>692,000</b>
<b>SALES TAX</b>					
1/2 Cent Sales Tax	617,067	587,712	594,000	600,000	602,910
1/2 Cent Sales Tax - Redirected	585,486	554,167	563,000	560,000	571,445
Vehicle Sales Tax & Fees	104,117	105,559	102,500	109,000	105,000
Park Sales Tax	292,743	277,082	281,000	280,000	285,215
2016 1/2 Cent Sales Tax	580,487	553,899	563,000	560,000	571,445
<b>TOTAL SALES TAX</b>	<b>2,179,900</b>	<b>2,078,419</b>	<b>2,103,500</b>	<b>2,109,000</b>	<b>2,136,015</b>
<b>GASOLINE TAX</b>	210,390	209,331	210,000	210,000	213,150
<b>TOTAL GASOLINE TAX</b>	<b>210,390</b>	<b>209,331</b>	<b>210,000</b>	<b>210,000</b>	<b>213,150</b>
<b>INTERGOVERNMENTAL</b>					
D.A.R.E. Grant	60,764	64,307	69,000	64,307	69,000
Miscellaneous Grants	7,116	17,030	0	5,000	0
Law Enforcement Grant	0	0	0	9,000	0
SEMA EMPG Grant	17,435	16,492	16,500	16,800	16,500
Sni-Valley EMO Reimbursement	10,791	17,985	18,000	14,400	28,000
Bond Proceeds - 2016 COP	2,510,000	1,915,000	0	0	0
Bond Premium	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>2,606,106</b>	<b>2,030,814</b>	<b>103,500</b>	<b>109,507</b>	<b>113,500</b>
<b>FRANCHISE TAX</b>					
Cable Franchise	47,024	47,741	50,943	49,000	51,000
Telephone Franchise	114,611	92,893	79,947	120,000	80,000
Electric Franchise	349,506	381,100	339,317	375,000	340,000
Natural Gas Franchise	74,902	89,623	87,732	85,000	85,000
<b>TOTAL FRANCHISE TAX</b>	<b>586,043</b>	<b>611,357</b>	<b>557,939</b>	<b>629,000</b>	<b>556,000</b>
<b>LICENSES, FEES, &amp; PERMITS</b>					
Occupation License	19,052	18,679	20,000	19,000	20,000
Motor Vehicle License	22,888	24,119	23,000	25,000	23,000
Cigarette Taxes	38,312	38,344	38,000	40,000	38,000
Building Permits	43,029	61,061	85,000	50,000	85,000
Erosion Control Fee	2,400	-1,600	650	2,000	650
PW Engineering Fees	2,000	0	0	2,000	0
<b>TOTAL LICENSE, FEES, &amp; PERMITS</b>	<b>127,682</b>	<b>140,604</b>	<b>166,650</b>	<b>138,000</b>	<b>166,650</b>
<b>CHARGES FOR SERVICES</b>					
Pool Admissions	25,876	71,779	83,030	70,000	82,500
Pool Concessions	4,990	18,949	17,365	20,000	17,000
Park Income	15,426	19,510	18,364	20,000	19,000
Park Concessions	42,459	53,743	47,500	55,000	48,500
Festivals	0	0	0	0	0
Tower Lease	12,178	20,696	20,000	23,000	20,000
Swim Team Income	0	3,435	0	3,000	0
Civic Center Deposits	-1,700	1,000	0	2,000	0
Civic Center Income	14,202	5,190	12,500	10,000	14,500
Civic Center Equipment	1,460	1,990	3,000	2,000	3,000
Theme Park Tickets	0	0	0	0	0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>114,891</b>	<b>196,290</b>	<b>201,759</b>	<b>205,000</b>	<b>204,500</b>

## GENERAL FUND REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>COURT COSTS &amp; FINES</b>					
Court Fines	109,709	153,991	135,000	150,000	140,000
Court Costs	8,243	11,432	11,000	10,000	11,000
Officer Training	1,996	1,930	1,500	2,100	1,500
Crime Victim Compensation	312	538	1,000	500	750
Police Reports	1,714	1,985	1,500	2,000	1,500
Dog Fines	3,754	5,085	4,000	4,000	4,000
Animal License & Permits	803	1,630	1,250	1,000	1,250
DWI/Drug Offense Reimbursement	4,048	5,022	2,100	5,000	3,500
Inmate Security Income	1,372	1,903	2,000	2,000	2,000
Domestic Violence	16	51	0	500	0
<b>TOTAL COURT COSTS &amp; FINES</b>	<b>131,966</b>	<b>183,566</b>	<b>159,350</b>	<b>177,100</b>	<b>165,500</b>
<b>OTHER REVENUE</b>					
Miscellaneous Income	9,383	3,280	3,500	5,000	3,500
Insurance Proceeds	493,614	376,335	0	0	0
Vending Machine/Surplus Property Income	0	1,082	6,000	2,000	6,000
Workers Comp Refund	0	0	0	5,000	0
Mayor's Christmas Tree Fund	3,506	4,166	3,500	3,500	3,500
Donations	9,307	-263	0	2,000	0
Safety Program Income	3,404	5,096	8,600	4,000	6,000
Drug Task Force Reimbursement	80,485	88,161	77,500	90,000	80,000
Public Safety Officer Reimbursement	10,164	10,739	16,500	12,000	16,500
Senior Services Grant	8,250	25,307	20,076	16,500	20,000
Senior Services Miscellaneous	2,400	0	0	2,500	0
Online/Credit Card Service Fees	17,180	23,779	28,500	25,000	29,500
<b>TOTAL OTHER REVENUE</b>	<b>637,694</b>	<b>537,682</b>	<b>164,176</b>	<b>167,500</b>	<b>165,000</b>
<b>INVESTMENT INCOME</b>	2,473	5,072	32,000	3,000	32,000
<b>COP INVESTMENT INCOME</b>	0	29,290	0	20,000	0
<b>TOTAL INVESTMENT INCOME</b>	<b>2,473</b>	<b>34,362</b>	<b>32,000</b>	<b>23,000</b>	<b>32,000</b>
<b>INTERFUND REVENUE</b>	0	0	0	0	0
<b>TOTAL INTERFUND REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>7,238,973</b>	<b>6,685,906</b>	<b>4,372,943</b>	<b>4,405,607</b>	<b>4,444,315</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: BOARD OF ALDERMEN**

**ACCT CODE: 10101**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	5,358	5,901	6,350	5,650	6,389
Office Supplies	0	29	50	50	50
Operating Supplies	1,249	1,679	1,000	1,000	1,000
Communications & Postage	970	1,122	850	850	850
Printing & Duplicating	104	367	500	500	500
Publicity & Literature	636	87	1,600	1,600	1,600
Professional Services	0	0	200	200	200
Transportation & Training	1,521	830	3,200	3,200	3,200
<b>TOTALS</b>	<b>9,838</b>	<b>10,015</b>	<b>13,750</b>	<b>13,050</b>	<b>13,789</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	4,787	5,267	5,750	5,000	5,750
51006	Lagers	204	231	200	250	200
51007	Social Security	366	403	400	400	439
<b>TOTAL PERSONNEL SERVICES</b>		<b>5,358</b>	<b>5,901</b>	<b>6,350</b>	<b>5,650</b>	<b>6,389</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	0	29	50	50	50
<b>TOTAL OFFICE SUPPLIES</b>		<b>0</b>	<b>29</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>OPERATING SUPPLIES</b>						
56015	Miscellaneous	1249	1,679	1,000	1,000	1,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>1,249</b>	<b>1,679</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	970	1,122	850	850	850
<b>TOTAL COMM &amp; POSTAGE</b>		<b>970</b>	<b>1,122</b>	<b>850</b>	<b>850</b>	<b>850</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	104	367	500	500	500
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>104</b>	<b>367</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	0	0	1,000	1,000	1,000
55005	Advertising	112	87	100	100	100
55037	Public Relations	524	0	500	500	500
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>636</b>	<b>87</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	0	0	200	200	200
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	1,521	830	3,000	3,000	3,000
55006	Mileage Reimbursement	0	0	200	200	200
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>1,521</b>	<b>830</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>TOTAL BOARD OF ALDERMEN</b>		<b>9,838</b>	<b>10,015</b>	<b>13,750</b>	<b>13,050</b>	<b>13,789</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: CITY ADMINISTRATION**

**ACCT CODE: 10202**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	90,427	95,872	87,750	95,000	91,199
Office Supplies	2,111	2,884	1,550	2,500	2,500
Operating Supplies	19,572	17,404	15,050	17,600	17,600
Communications & Postage	5,710	6,729	8,300	6,500	6,500
Printing & Duplicating	470	433	250	500	500
Publicity & Literature	33,647	28,910	16,050	34,200	24,200
Utility Service	4,801	4,924	5,100	6,500	7,000
Professional Services	161,760	100,512	140,000	112,810	122,810
Repairs & Maintenance	1,027	845	575	3,200	3,200
Transportation & Training	5,116	7,022	5,350	5,000	5,000
Fixed Charges	40,132	42,854	45,200	43,500	43,500
Capital Outlay	0	0	0	1,000	1,000
<b>TOTALS</b>	<b>364,774</b>	<b>308,389</b>	<b>325,175</b>	<b>328,310</b>	<b>325,009</b>



CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	64,004	66,443	62,000	65,000	63,787
51004	Overtime	145	446	0	500	500
51006	Lagers	4,619	5,017	4,500	5,500	5,103
51007	Social Security	4,826	5,030	4,750	5,500	4,880
51008	Health Insurance	16,214	17,744	16,500	18,500	16,929
51009	Tuition Reimbursement	618.75	1,192	0	0	0
51010	Insurance Refund	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>90,427</b>	<b>95,872</b>	<b>87,750</b>	<b>95,000</b>	<b>91,199</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	1,664	2,206	1,500	2,000	2,000
52004	Minor Apparatus	447	678	50	500	500
<b>TOTAL OFFICE SUPPLIES</b>		<b>2,111</b>	<b>2,884</b>	<b>1,550</b>	<b>2,500</b>	<b>2,500</b>
<b>OPERATING SUPPLIES</b>						
52005	Janitorial Supplies	18	8	50	100	100
52022	Electronic Equipment	43	0	0	2,500	2,500
56015	Miscellaneous Expense	19,510	17,396	15,000	15,000	15,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>19,572</b>	<b>17,404</b>	<b>15,050</b>	<b>17,600</b>	<b>17,600</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	2,020	3,004	1,700	3,000	3,000
52015	Postage	2,773	3,179	3,000	3,000	3,000
55036	Internet Services	524	546	600	500	500
55040	IT Services/Equip	394	0	3,000	0	0
<b>TOTAL COMM &amp; POSTAGE</b>		<b>5,710</b>	<b>6,729</b>	<b>8,300</b>	<b>6,500</b>	<b>6,500</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	470	433	250	500	500
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>470</b>	<b>433</b>	<b>250</b>	<b>500</b>	<b>500</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	0	80	50	200	200
55005	Advertising	4,425	3,022	3,000	3,000	3,000
55020	Economic Development	28,422	24,462	13,000	30,000	20,000
55070	Unemployment	0	0	0	0	0
56014	Safety Program Expense	800	1,346	0	1,000	1,000
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>33,647</b>	<b>28,910</b>	<b>16,050</b>	<b>34,200</b>	<b>24,200</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	2,251	2,248	2,500	3,000	3,000
55012	Electric	1,380	1,333	1,200	2,000	2,500
55014	Gas	1,170	1,342	1,400	1,500	1,500
<b>TOTAL UTILITY SERVICES</b>		<b>4,801</b>	<b>4,924</b>	<b>5,100</b>	<b>6,500</b>	<b>7,000</b>
<b>PROFESSIONAL SERVICES</b>						
55004	Audit	2,810	2,810	3,000	2,810	2,810
55009	Contract Services	20,845	13,120	60,000	15,000	25,000
55015	Legal Services	100,637	55,900	55,000	60,000	60,000
55018	Elections	7,020	4,663	8,000	7,000	7,000
55017	Judicial Services	3,000	3,000	4,500	3,000	3,000
55021	Household Waste Program	0	0	0	0	0
55019	Animal Control Services	27,448	21,019	9,500	25,000	25,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>161,760</b>	<b>100,512</b>	<b>140,000</b>	<b>112,810</b>	<b>122,810</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	360	221	75	1,500	1,500
54004	Electronic Equipment Maint	0	0	0	1,000	1,000
55002	Office Equipment Lease	668	624	500	700	700
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>1,027</b>	<b>845</b>	<b>575</b>	<b>3,200</b>	<b>3,200</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	4,775	6,671	3,750	4,000	4,000
55006	Mileage Reimbursement	340.8	351	1,600	500	500
52003	Fuel & Oil	0	0	0	500	500
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>5,116</b>	<b>7,022</b>	<b>5,350</b>	<b>5,000</b>	<b>5,000</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	36,865	39,348	41,000	40,000	40,000
55023	Parking Lot Lease	0	0	0	0	0
56016	Damage/Claims	0	0	0	0	0
56020	Mayors Christmas Tree	3,267	3,506	4,200	3,500	3,500
<b>TOTAL FIXED CHARGES</b>		<b>40,132</b>	<b>42,854</b>	<b>45,200</b>	<b>43,500</b>	<b>43,500</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	0	0	0	1,000	1,000
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL CITY ADMINISTRATION</b>		<b>364,774</b>	<b>308,389</b>	<b>325,175</b>	<b>328,310</b>	<b>325,009</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: BUILDING & ZONING**

**ACCT CODE: 10606**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	56,865	61,374	52,200	62,000	75,200
Office Supplies	13	116	150	100	100
Operating Supplies	684	513	575	1,800	1,000
Communications & Postage	1,175	2,363	1,550	2,500	2,000
Printing & Duplicating	75	163	125	300	300
Publicity & Literature	1,024	523	800	1,250	1,250
Professional Services	8,600	11,131	30,000	10,000	50,000
Repairs & Maintenance	1,740	288	850	500	500
Transportation & Training	1,589	2,471	1,400	3,500	2,500
Capital Outlay	0	0	0	0	0
<b>TOTALS</b>	<b>71,764</b>	<b>78,942</b>	<b>87,650</b>	<b>81,950</b>	<b>132,850</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	42,708	45,758	39,000	46,000	49,900
51004	Overtime	0	0	0	0	0
51006	Lagers	3,004	3,453	2,700	3,500	4,000
51007	Social Security	3,261	3,494	3,000	3,500	3,800
51008	Health Insurance	7,892	8,669	7,500	9,000	17,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>56,865</b>	<b>61,374</b>	<b>52,200</b>	<b>62,000</b>	<b>75,200</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	13	116	150	100	100
<b>TOTAL OFFICE SUPPLIES</b>		<b>13</b>	<b>116</b>	<b>150</b>	<b>100</b>	<b>100</b>
<b>OPERATING SUPPLIES</b>						
52006	Code Enforcement Supplies	65	75	75	1000	1,000
51005	Clothing Allowance	275	275	0	300	0
56015	Miscellaneous Expense	344	163	500	500	0
<b>TOTAL OPERATING SUPPLIES</b>		<b>684</b>	<b>513</b>	<b>575</b>	<b>1,800</b>	<b>1,000</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	940	2,039	1,350	2,000	1,500
52015	Postage	216	324	200	500	500
55040	IT Services/Equip	19	0	0	0	0
<b>TOTAL COMM &amp; POSTAGE</b>		<b>1,175</b>	<b>2,363</b>	<b>1,550</b>	<b>2,500</b>	<b>2,000</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	75	163	125	300	300
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>75</b>	<b>163</b>	<b>125</b>	<b>300</b>	<b>300</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	184	203	0	500	500
55005	Advertising	840	320	800	750	750
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>1,024</b>	<b>523</b>	<b>800</b>	<b>1,250</b>	<b>1,250</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	4,500	4,500	25,000	5,000	45,000
55010	Engineering	4,100	6,631	5,000	5,000	5,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>8,600</b>	<b>11,131</b>	<b>30,000</b>	<b>10,000</b>	<b>50,000</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
54005	Vehicle Maint	1,740	288	850	500	500
55002	Office Equipment Lease	0	0	0	0	0
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>1,740</b>	<b>288</b>	<b>850</b>	<b>500</b>	<b>500</b>
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	460	1,595	500	2,000	1,500
52003	Fuel & Oil	1,129	876	900	1,500	1,000
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>1,589</b>	<b>2,471</b>	<b>1,400</b>	<b>3,500</b>	<b>2,500</b>
<b>CAPITAL OUTLAY</b>						
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUILDING &amp; ZONING</b>		<b>71,764</b>	<b>78,942</b>	<b>87,650</b>	<b>81,950</b>	<b>132,850</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: MUNICIPAL COURT**

**ACCT CODE: 10404**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	119,263	116,810	137,981	139,400	146,900
Office Supplies	600	727	1,575	1,550	1,650
Operating Supplies	179	324	250	600	600
Communications & Postage	1,267	1,765	1,125	1,750	1,700
Printing & Duplicating	356	64	390	500	500
Publicity & Literature	0	45	0	100	100
Utility Service	826	878	900	900	900
Professional Services	23,399	22,223	22,200	24,500	24,200
Repairs & Maintenance	374	79	200	500	500
Transportation & Training	1,044	245	1,740	2,300	2,300
Fixed Charges	230	300	400	500	500
Capital Outlay	0	0	0	500	500
<b>TOTALS</b>	<b>147,538</b>	<b>143,461</b>	<b>166,761</b>	<b>173,100</b>	<b>180,350</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	89,966	85,630	92,225	94,000	96,000
51004	Overtime	0	0	0	500	500
51006	Lagers	6,478	6,199	7,006	7,200	7,700
51007	Social Security	6,711	6,388	6,750	7,200	7,400
51008	Health Insurance	16,109	18,593	32,000	30,500	35,300
51010	Insurance Refund	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>119,263</b>	<b>116,810</b>	<b>137,981</b>	<b>139,400</b>	<b>146,900</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	474	727	725	750	800
52004	Minor Apparatus	126	0	850	800	850
<b>TOTAL OFFICE SUPPLIES</b>		<b>600</b>	<b>727</b>	<b>1,575</b>	<b>1,550</b>	<b>1,650</b>
<b>OPERATING SUPPLIES</b>						
56015	Miscellaneous Expense	179	324	250	600	600
<b>TOTAL OPERATING SUPPLIES</b>		<b>179</b>	<b>324</b>	<b>250</b>	<b>600</b>	<b>600</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	650	622	625	650	650
52015	Postage	617	561	500	600	550
55040	IT Services/Equip	0	583	0	500	500
<b>TOTAL COMM &amp; POSTAGE</b>		<b>1,267</b>	<b>1,765</b>	<b>1,125</b>	<b>1,750</b>	<b>1,700</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	356	64	390	500	500
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>356</b>	<b>64</b>	<b>390</b>	<b>500</b>	<b>500</b>
<b>PUBLICITY &amp; LITERATURE</b>						
55005	Advertising	0	45	0	100	100
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>0</b>	<b>45</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	826	878	900	900	900
<b>TOTAL UTILITY SERVICES</b>		<b>826</b>	<b>878</b>	<b>900</b>	<b>900</b>	<b>900</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	9,947	6,509	7,200	8,000	8,000
55017	Judicial Services	13,452	15,714	15,000	16,500	16,200
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>23,399</b>	<b>22,223</b>	<b>22,200</b>	<b>24,500</b>	<b>24,200</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
54004	Electronic Equipment Maint	374	79	200	500	500
55002	Office Equipment Lease	0	0	0	0	0
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>374</b>	<b>79</b>	<b>200</b>	<b>500</b>	<b>500</b>
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	1,009	245	1,500	2,000	2,000
55006	Mileage Reimbursement	35	0	240	300	300
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>1,044</b>	<b>245</b>	<b>1,740</b>	<b>2,300</b>	<b>2,300</b>
<b>FIXED CHARGES</b>						
55003	Workers Comp Ins	230	300	400	300	300
56003	Refunds	0	0	0	200	200
<b>TOTAL FIXED CHARGES</b>		<b>230</b>	<b>300</b>	<b>400</b>	<b>500</b>	<b>500</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	0	0	0	500	500
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>TOTAL MUNICIPAL COURT</b>		<b>147,538</b>	<b>143,461</b>	<b>166,761</b>	<b>173,100</b>	<b>180,350</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: PUBLIC SAFETY**

**ACCT CODE: 10408**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	1,270,616	1,347,189	1,330,500	1,332,500	1,480,410
Office Supplies	3,176	2,298	4,000	4,000	4,000
Operating Supplies	18,583	11,987	23,500	23,500	33,000
Communications & Postage	11,584	11,557	12,400	12,400	12,400
Printing & Duplicating	296	191	1,000	1,000	1,000
Publicity & Literature	1,327	431	2,500	2,500	2,500
Utility Service	17,713	18,408	19,400	20,400	22,200
Professional Services	78,528	96,512	100,000	100,000	103,000
Repairs & Maintenance	15,872	14,040	20,500	20,500	21,500
Transportation & Training	27,147	34,826	35,000	35,000	35,000
Fixed Charges	46,633	55,568	50,000	50,000	50,000
Grants	54,901	22,507	23,000	23,000	23,000
Capital Outlay	80	0	500	500	500
<b>TOTALS</b>	<b>1,546,457</b>	<b>1,615,515</b>	<b>1,622,300</b>	<b>1,625,300</b>	<b>1,788,510</b>



CODE 10	EXPENDITURE DETAIL	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	792,150	814,088	810,000	812,000	875,450
51004	Overtime	66,567	88,184	65,000	65,000	70,000
51006	Lagers	79,788	93,368	85,000	85,000	98,700
51007	Social Security	64,258	67,732	63,000	63,000	67,260
51008	Health Insurance	267,853	282,817	306,000	306,000	367,500
51009	Tuition Reimbursement	0	1,000	1,500	1,500	1,500
51010	Insurance Refund	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,270,616</b>	<b>1,347,189</b>	<b>1,330,500</b>	<b>1,332,500</b>	<b>1,480,410</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	3,176	2,298	4,000	4,000	4,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>3,176</b>	<b>2,298</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>OPERATING SUPPLIES</b>						
52002	Uniforms	4,502	2,498	6,000	6,000	8,500
55026	Cleaning Allowance	1,643	1,203	4,000	4,000	4,000
52004	Minor Apparatus	4,849	711	4,500	4,500	4,500
52005	Janitorial Supplies	0	3	500	500	500
52011	Training Supplies	1102	473	1,000	1,000	1,000
52012	Special Apparel	1,173	1,466	2,000	2,000	4,500
52027	Ammunition	1,998	1,655	2,000	2,000	2,500
56001	DWI/Drug Offense	0	0	1,000	1,000	1,000
56015	Miscellaneous Expense	3,316	3,978	2,500	2,500	6,500
<b>TOTAL OPERATING SUPPLIES</b>		<b>18,583</b>	<b>11,987</b>	<b>23,500</b>	<b>23,500</b>	<b>33,000</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	7,170	8,223	8,000	8,000	8,000
52015	Postage	201	311	700	700	700
55036	Internet Service	1,932	2,077	1,700	1,700	1,700
55040	IT Services/Equip	2,280	946	2,000	2,000	2,000
<b>TOTAL COMM &amp; POSTAGE</b>		<b>11,584</b>	<b>11,557</b>	<b>12,400</b>	<b>12,400</b>	<b>12,400</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	296	191	1,000	1,000	1,000
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>296</b>	<b>191</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	80	40	500	500	500
55005	Advertising	143	0	1,000	1,000	1,000
55037	Public Relations	1,104	391	1,000	1,000	1,000
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>1,327</b>	<b>431</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	7,715	7,933	7,200	7,200	8,000
55012	Electric	8,056	8,053	9,000	10,000	11,000
55014	Gas	1,943	2,423	3,200	3,200	3,200
<b>TOTAL UTILITY SERVICES</b>		<b>17,713</b>	<b>18,408</b>	<b>19,400</b>	<b>20,400</b>	<b>22,200</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	16,804	23,643	32,000	32,000	32,000
55008	Prisoner Housing	23,710	33,715	27,000	27,000	30,000
55010	Dispatching Service	38,014	39,155	41,000	41,000	41,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>78,528</b>	<b>96,512</b>	<b>100,000</b>	<b>100,000</b>	<b>103,000</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	839	233	4,000	4,000	4,000
54004	Electronic Equipment Maint	860	2,321	4,000	4,000	4,000
54005	Vehicle Maint	14,173	11,486	12,000	12,000	13,000
55002	Office Equipment Lease	0	0	500	500	500
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>15,872</b>	<b>14,040</b>	<b>20,500</b>	<b>20,500</b>	<b>21,500</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	4,223	6,613	4,500	4,500	4,500
55006	Mileage Reimbursement	47	0	500	500	500
52003	Fuel & Oil	22,877	28,213	30,000	30,000	30,000
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>27,147</b>	<b>34,826</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>FIXED CHARGES</b>						
55003	Workers Comp Insurance	41,387	53,084	50,000	50,000	50,000
56016	Damage/Claims	5,246	2,484	0	0	0
<b>TOTAL FIXED CHARGES</b>		<b>46,633</b>	<b>55,568</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>GRANTS</b>						
56005	Grant Match	34,135	4,110	20,000	20,000	20,000
58001	D.A.R.E. Expenses	20,766	18,397	3,000	3,000	3,000
58005	Law Enforcement Block Equipment	0	0	0	0	0
<b>TOTAL GRANT EXPENSE</b>		<b>54,901</b>	<b>22,507</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	80	0	500	500	500
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>80</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>1,546,457</b>	<b>1,615,515</b>	<b>1,622,300</b>	<b>1,625,300</b>	<b>1,788,510</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: EMERGENCY MANAGEMENT**

**ACCT CODE: 10505**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	34,771	34,771	34,771	34,771	34,800
Office Supplies	305	300	300	300	300
Operating Supplies	1,035	1,682	1,150	3,000	3,000
Communications & Postage	779	1,655	775	1,900	1,900
Printing & Duplicating	250	186	0	250	250
Utility Service	591	506	300	650	1,000
Professional Services	0	486	0	500	1,000
Repairs & Maintenance	1,266	3,865	4,120	5,000	5,000
Transportation & Training	190	190	200	400	300
Capital Outlay	0	0	0	0	0
<b>TOTALS</b>	<b>39,186</b>	<b>43,642</b>	<b>41,616</b>	<b>46,771</b>	<b>47,550</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	32,300	32,300	32,300	32,300	32,300
51007	Social Security	2,471	2,471	2,471	2,471	2,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>34,771</b>	<b>34,771</b>	<b>34,771</b>	<b>34,771</b>	<b>34,800</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	305	300	300	300	300
<b>TOTAL OFFICE SUPPLIES</b>		<b>305</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>OPERATING SUPPLIES</b>						
52010	Disaster Supplies	869	1,244	1,000	1,000	1,000
56015	Miscellaneous Expense	165	438	150	2,000	2,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>1,035</b>	<b>1,682</b>	<b>1,150</b>	<b>3,000</b>	<b>3,000</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	779	1,181	775	900	900
55041	IT Services/Equip	0	473	0	1,000	1,000
<b>TOTAL COMM &amp; POSTAGE</b>		<b>779</b>	<b>1,655</b>	<b>775</b>	<b>1,900</b>	<b>1,900</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	250	186	0	250	250
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>250</b>	<b>186</b>	<b>0</b>	<b>250</b>	<b>250</b>
<b>UTILITY SERVICES</b>						
55012	Electric Service	591	506	300	650	1,000
<b>TOTAL UTILITY SERVICES</b>		<b>591</b>	<b>506</b>	<b>300</b>	<b>650</b>	<b>1000</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	0	486	0	500	1,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>0</b>	<b>486</b>	<b>0</b>	<b>500</b>	<b>1,000</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
54008	Emergency Equipment Maint	1,266	3,865	4,120	5,000	5,000
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>1,266</b>	<b>3,865</b>	<b>4,120</b>	<b>5,000</b>	<b>5,000</b>
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	190	190	200	400	300
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>190</b>	<b>190</b>	<b>200</b>	<b>400</b>	<b>300</b>
<b>CAPITAL OUTLAY</b>						
57002	Capital Assets	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>39,186</b>	<b>43,642</b>	<b>41,616</b>	<b>46,771</b>	<b>47,550</b>

OBJECT OF EXPENDITURE	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
Personnel Services	503,317	538,428	550,088	559,000	572,870
Office Supplies	2,345	1,169	381	3,500	1,500
Operating Supplies	58,820	70,299	79,778	64,500	76,500
Communications & Postage	10,244	16,735	20,224	12,750	20,250
Printing & Duplicating	116	278	64	500	500
Publicity & Literature	21,730	24,544	26,920	26,250	28,250
Utility Service	63,664	92,084	86,002	100,750	97,000
Professional Services	33,743	37,479	28,373	40,500	35,050
Repairs & Maintenance	122,682	673,999	235,733	133,500	133,500
Transportation & Training	23,534	23,511	17,180	24,000	24,000
Materials	11,810	4,277	7,458	26,000	23,000
Fixed Charges	17,707	20,255	30,810	18,000	27,050
Capital Outlay	11,914	560	0	11,500	2,500
<b>TOTALS</b>	<b>881,625</b>	<b>1,503,618</b>	<b>1,083,011</b>	<b>1,020,750</b>	<b>1,041,970</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	357,927	382,055	380,572	390,000	390,000
51004	Overtime	10,002	9,780	12,800	15,000	15,000
51006	Lagers	20,603	22,526	22,823	23,000	24,070
51007	Social Security	27,627	29,441	29,522	32,000	26,000
51008	Health Insurance	87,158	94,627	104,371	99,000	117,800
<b>TOTAL PERSONNEL SERVICES</b>		<b>503,317</b>	<b>538,428</b>	<b>550,088</b>	<b>559,000</b>	<b>572,870</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	2,345	1,169	381	3,500	1,500
<b>TOTAL OFFICE SUPPLIES</b>		<b>2,345</b>	<b>1,169</b>	<b>381</b>	<b>3,500</b>	<b>1,500</b>
<b>OPERATING SUPPLIES</b>						
52002	Uniforms	1,816	686	460	1,500	1,500
52004	Minor Apparatus	10,155	10,120	8,695	6,000	8,000
52005	Janitorial Supplies	4,485	4,779	5,936	6,000	6,000
52009	Concession Supplies	39,814	54,173	64,310	50,000	60,000
52012	Special Apparel/Safety Equip	121	63	298	500	500
56015	Miscellaneous Expense	2,428	478	79	500	500
<b>TOTAL OPERATING SUPPLIES</b>		<b>58,820</b>	<b>70,299</b>	<b>79,778</b>	<b>64,500</b>	<b>76,500</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	2,961	4,967	2,979	3,000	3,500
55036	Internet Service	6,166	11,742	15,657	9,000	16,000
52015	Postage	54	25	1	250	250
55040	IT Services/Equip	1,063	0	1,587	500	500
<b>TOTAL COMM &amp; POSTAGE</b>		<b>10,244</b>	<b>16,735</b>	<b>20,224</b>	<b>12,750</b>	<b>20,250</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	116	278	64	500	500
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>116</b>	<b>278</b>	<b>64</b>	<b>500</b>	<b>500</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	0	0	0	5,000	5,000
55005	Advertising	1,135	451	533	1,000	1,000
55035	Festivals	20,482	23,789	26,387	20,000	22,000
55037	Public Relations	113	305	0	250	250
55038	Theme Tickets	0	0	0	0	0
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>21,730</b>	<b>24,544</b>	<b>26,920</b>	<b>26,250</b>	<b>28,250</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	3,999	6,539	7,687	5,750	7,000
55012	Electric	53,145	77,446	64,748	80,000	75,000
55031	Propane	6,520	8,100	13,567	15,000	15,000
<b>TOTAL UTILITY SERVICES</b>		<b>63,664</b>	<b>92,084</b>	<b>86,002</b>	<b>100,750</b>	<b>97,000</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	25,715	28,096	19,410	25,000	25,000
55010	Engineering Services	0	1,599	0	500	50
55024	Recreation Programs	8,028	7,785	8,963	15,000	10,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>33,743</b>	<b>37,479</b>	<b>28,373</b>	<b>40,500</b>	<b>35,050</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	63,593	637,743	189,657	75,000	75,000
53008	Sign Maint/Replacement	0	310	355	1,500	1,500
53013	City Lake Maint	0	16	0	500	500
53015	Ball Diamond Maint	7,902	4,542	8,835	10,000	10,000
53016	Athletic Field Maint	1,518	60	0	3,000	2,000
53017	Arena Maint	612	58	41	3,000	2,000
53018	Field Lighting Maint	3,066	0	5,120	1,000	4,000
54003	Equipment Maint	28,195	15,850	10,237	15,000	15,000
54004	Electronic Equipment Maint	630	478	0	500	500
54005	Vehicle Maint	10,774	9,895	17,213	10,000	15,000
55002	Office Equipment Lease	0	0	0	0	0
56017	Table/Chair Replacement	0	0	2,300	10,000	4,000
55025	Equipment Rental	6,391	5,045	1,975	4,000	4,000
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>122,682</b>	<b>673,999</b>	<b>235,733</b>	<b>133,500</b>	<b>133,500</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	5,487	7,081	867	6,000	6,000
55006	Mileage Reimbursement	0	0	0	0	0
52003	Fuel & Oil	18,047	16,430	16,313	18,000	18,000
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>23,534</b>	<b>23,511</b>	<b>17,180</b>	<b>24,000</b>	<b>24,000</b>
<b>MATERIALS</b>						
52007	Chemicals	5,132	600	53	6,000	3,000
52020	Rock/Gravel	6,677	3,677	7,405	20,000	20,000
<b>TOTAL MATERIALS</b>		<b>11,810</b>	<b>4,277</b>	<b>7,458</b>	<b>26,000</b>	<b>23,000</b>
<b>FIXED CHARGES</b>						
55003	Workers Comp Insurance	12,707	20,255	30,810	17,500	27,000
56018	Refunds	0	0	0	0	0
56016	Damage/Claims	5000	0	0	500	50
<b>TOTAL FIXED CHARGES</b>		<b>17,707</b>	<b>20,255</b>	<b>30,810</b>	<b>18,000</b>	<b>27,050</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	0	560	0	2,500	2,500
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	11,914	0	0	9,000	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>11,914</b>	<b>560</b>	<b>0</b>	<b>11,500</b>	<b>2,500</b>
<b>TOTAL PARKS &amp; RECREATION</b>		<b>881,625</b>	<b>1,503,618</b>	<b>1,083,011</b>	<b>1,020,750</b>	<b>1,041,970</b>



**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: POOL**

**ACCT CODE: 10707**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	63,011	108,787	116,800	113,000	124,000
Office Supplies	0	4,173	900	5,000	2,000
Operating Supplies	936	10,452	12,325	7,500	7,250
Communications & Postage	0	0	0	0	0
Printing & Duplicating	296	78	0	250	0
Publicity & Literature	776	1,180	500	1,750	1,750
Professional Services	280	7,983	4,400	4,000	7,000
Repairs & Maintenance	4,434	14,082	8,530	9,500	8,000
Transportation & Training	0	2,222	0	1,500	2,000
Materials	12,542	19,593	22,500	20,000	22,000
Fixed Charges	2,764	3,198	11,150	3,750	12,250
Capital Outlay	0	6,611	2,200	10,000	8,000
<b>TOTALS</b>	<b>85,040</b>	<b>178,359</b>	<b>179,305</b>	<b>176,250</b>	<b>194,250</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	58,533	101,056	108,500	105,000	115,000
51007	Social Security	4,478	7,731	8,300	8,000	9,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>63,011</b>	<b>108,787</b>	<b>116,800</b>	<b>113,000</b>	<b>124,000</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	0	4,173	900	5,000	2,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>0</b>	<b>4,173</b>	<b>900</b>	<b>5,000</b>	<b>2,000</b>
<b>OPERATING SUPPLIES</b>						
52002	Uniforms	0	590	700	1,000	1,000
52004	Minor Apparatus	103	1667	700	500	500
52005	Janitorial Supplies	0	1058	1,100	1,500	1,500
52009	Concession Supplies	60	689	1,025	0	0
52012	Special Apparel/Safety Equip	773	4,258	8,550	3,000	4,000
52013	Operating Supplies	0	1863	0	1,000	0
56015	Miscellaneous Expense	0	328	250	500	250
<b>TOTAL OPERATING SUPPLIES</b>		<b>936</b>	<b>10,452</b>	<b>12,325</b>	<b>7,500</b>	<b>7,250</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
52015	Postage	0	0	0	0	0
<b>TOTAL COMM &amp; POSTAGE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	296	78	0	250	0
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>296</b>	<b>78</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	428	454	500	500	500
55037	Public Relations	0	0	0	250	250
56010	Swim Team Expense	348	726	0	1,000	1,000
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>776</b>	<b>1,180</b>	<b>500</b>	<b>1,750</b>	<b>1,750</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	280	5,483	4,400	1,500	4,500
55030	Training Services	0	2,500	0	2,500	2,500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>280</b>	<b>7,983</b>	<b>4,400</b>	<b>4,000</b>	<b>7,000</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	3,062	8,253	7,030	5,000	0
53002	Pool Maintenance	1,372	4,290	1,500	2,500	5,000
53008	Sign Maintenance	0	1,538	0	1,500	2,500
54004	Electronic Equipment Maint	0	0	0	500	500
55002	Office Equipment Lease	0	0	0	0	0
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>4,434</b>	<b>14,082</b>	<b>8,530</b>	<b>9,500</b>	<b>8,000</b>
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	0	2222	0	1,500	2,000
55006	Mileage Reimbursement	0	0	0	0	0
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>0</b>	<b>2,222</b>	<b>0</b>	<b>1,500</b>	<b>2,000</b>
<b>MATERIALS</b>						
52007	Chemicals	12,542	19,593	22,500	20,000	22,000
<b>TOTAL MATERIALS</b>		<b>12,542</b>	<b>19,593</b>	<b>22,500</b>	<b>20,000</b>	<b>22,000</b>
<b>FIXED CHARGES</b>						
55003	Workers Comp	2,764	3,198	11,150	3,500	12,000
56003	Refunds	0	0	0	250	250
<b>TOTAL FIXED CHARGES</b>		<b>2,764</b>	<b>3,198</b>	<b>11,150</b>	<b>3,750</b>	<b>12,250</b>

CODE 10		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
EXPENDITURE DETAIL						
CAPITAL OUTLAY						
54002	Furniture/Fixtures	0	6,611	2,200	10,000	8,000
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	6,611	2,200	10,000	8,000
TOTAL POOL		85,040	178,359	179,305	176,250	194,250

OBJECT OF EXPENDITURE	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
Personnel Services	45,351	41,762	34,250	40,000	39,500
Office Supplies	75	26	50	500	500
Operating Supplies	3,463	2,739	3,400	3,000	3,500
Communications & Postage	6	16	2,550	2,600	600
Publicity & Literature	0	178	400	100	500
Utility Service	10,816	11,603	9,300	12,500	11,750
Professional Services	6,196	4,434	5,500	5,000	5,500
Repairs & Maintenance	3,822	4,544	3,200	4,500	5,000
Transportation & Training	209	646	850	550	1,050
Fixed Charges	866	1,179	1,200	1,500	1,750
<b>TOTALS</b>	<b>70,805</b>	<b>67,127</b>	<b>60,700</b>	<b>70,250</b>	<b>69,650</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	29,079	34,352	31,500	36,000	36,750
51004	Overtime	318	0	0	250	0
51006	Lagers	695	467	0	1,000	0
51007	Social Security	2,135	2,575	2,750	2,750	2,750
51008	Health Insurance	13,125	4,368	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>45,351</b>	<b>41,762</b>	<b>34,250</b>	<b>40,000</b>	<b>39,500</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	75	26	50	500	500
<b>TOTAL OFFICE SUPPLIES</b>		<b>75</b>	<b>26</b>	<b>50</b>	<b>500</b>	<b>500</b>
<b>OPERATING SUPPLIES</b>						
52005	Janitorial Supplies	2,505	2,127	3,000	2,500	3,000
56015	Miscellaneous Expense	959	611	400	500	500
<b>TOTAL OPERATING SUPPLIES</b>		<b>3,463</b>	<b>2,739</b>	<b>3,400</b>	<b>3,000</b>	<b>3,500</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
52015	Postage	6	16	50	100	100
56017	Tables & Chairs	0	0	2,500	2,500	500
<b>TOTAL COMM &amp; POSTAGE</b>		<b>6</b>	<b>16</b>	<b>2,550</b>	<b>2,600</b>	<b>600</b>
<b>PUBLICITY &amp; LITERATURE</b>						
55005	Advertising	0	178	400	100	500
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>0</b>	<b>178</b>	<b>400</b>	<b>100</b>	<b>500</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	2,235	1,671	1,300	2,000	2,000
55012	Electric	6,458	6,171	5,500	6,500	6,500
55036	Internet	0	786	0	0	0
55014	Gas	2,124	2,975	2,500	4,000	3,250
<b>TOTAL UTILITY SERVICES</b>		<b>10,816</b>	<b>11,603</b>	<b>9,300</b>	<b>12,500</b>	<b>11,750</b>
<b>PROFESSIONAL SERVICES</b>						
55009	Contract Services	6,196	4,434	5,500	5,000	5,500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>6,196</b>	<b>4,434</b>	<b>5,500</b>	<b>5,000</b>	<b>5,500</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	3,822	4,287	1,600	4,000	4,000
54005	Vehicle Maint	0	257	1,600	500	1,000
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>3,822</b>	<b>4,544</b>	<b>3,200</b>	<b>4,500</b>	<b>5,000</b>
<b>TRANSPORTATION &amp; TRAINING</b>						
52003	Fuel & Oil	209	646	850	500	1,000
55006	Mileage Reimbursement	0	0	0	50	50
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>209</b>	<b>646</b>	<b>850</b>	<b>550</b>	<b>1,050</b>
<b>FIXED CHARGES</b>						
55003	Workers Comp Ins	866	1,179	1,200	1,500	1,750
<b>TOTAL FIXED CHARGES</b>		<b>866</b>	<b>1,179</b>	<b>1,200</b>	<b>1500</b>	<b>1750</b>
<b>TOTAL SENIOR SERVICES</b>		<b>70,805</b>	<b>67,127</b>	<b>60,700</b>	<b>70,250</b>	<b>69,650</b>

OBJECT OF EXPENDITURE	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
Contract Services	6,096	16,922	6,000	25,000	4,000
Engineering Services	187,252	40,818	0	25,000	0
Miscellaneous Expenses	0	6,022	600	25,000	600
Capital Improvements	862,927	2,709,248	1,000,000	1,140,000	200,000
COP Principal	0	90,000	65,000	65,000	70,000
COP Interest	61,623	156,975	180,000	179,530	177,840
COP Admin Fees	1,250	1,250	1,250	1,250	0
Bond Issuance Cost	0	6,345	0	0	0
Debt Service	0	0	0	0	0
<b>TOTALS</b>	<b>1,119,149</b>	<b>3,027,580</b>	<b>1,252,850</b>	<b>1,460,780</b>	<b>452,440</b>

# **TRANSPORTATION FUND**



**REVENUE AND EXPENDITURE SUMMARY**

<b>TRANSPORTATION FUND</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>REVENUES</b>				
Transportation Sales Tax	554,166	562,000	560,000	570,430
Investment Income	634	1,700	250	1,500
Miscellaneous Income	3,968	100,350	1,000	1,000
<b>TOTAL REVENUES</b>	<b>558,767</b>	<b>664,050</b>	<b>561,250</b>	<b>572,930</b>
<b>EXPENDITURES</b>				
Personnel Services	217,476	223,200	237,200	237,410
Operations and Maintenance	267,598	315,550	302,550	317,050
Capital Outlay	148,200	70,277	70,277	75,277
<b>TOTAL EXPENDITURES</b>	<b>633,274</b>	<b>609,027</b>	<b>610,027</b>	<b>629,737</b>
<b>REVENUES over (under) Expenditures</b>	<b>-74,507</b>	<b>55,023</b>	<b>-48,777</b>	<b>-56,807</b>
<b>Fund Balance at beginning of year</b>	<b>496,668</b>	<b>422,161</b>	<b>422,161</b>	<b>477,184</b>
<b>FUND BALANCE - ENDING</b>	<b>422,161</b>	<b>477,184</b>	<b>373,384</b>	<b>420,377</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: STREET MAINTENANCE**

**ACCT CODE: 15303**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	254,641	217,476	223,200	237,200	237,410
Office Supplies	0	5	1,000	1,000	1,000
Operating Supplies	19,134	6,152	6,000	6,000	6,000
Communications & Postage	1,809	1,971	3,100	3,100	3,100
Printing & Duplicating	116	155	200	200	200
Publicity & Literature	342	111	250	250	250
Utility Service	105,567	103,581	104,500	104,500	104,500
Professional Services	33,374	22,433	15,500	15,500	15,500
Repairs & Maintenance	29,202	24,785	35,000	35,000	35,000
Transportation & Training	5,231	6,594	8,500	8,500	8,500
Materials	33,229	41,097	76,000	77,000	76,500
Fixed Charges	51,804	60,714	65,500	51,500	66,500
Grants	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Capital Outlay	59,813	148,200	70,277	70,277	75,277
<b>TOTALS</b>	<b>594,262</b>	<b>633,274</b>	<b>609,027</b>	<b>610,027</b>	<b>629,737</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	165,108	136,145	140,000	140,000	145,200
51004	Overtime	7,035	7,197	7,500	7,500	7,500
51005	Clothing Allowance	1,155	935	1,200	1,200	1,200
51006	Lagers	12,132	10,821	10,500	10,500	11,160
51007	Social Security	12,573	10,377	10,500	10,500	11,100
51008	Health Insurance	56,637	52,002	53,500	53,500	61,250
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>254,641</b>	<b>217,476</b>	<b>223,200</b>	<b>223,200</b>	<b>237,410</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	0	5	1,000	1,000	1,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>0</b>	<b>5</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>OPERATING SUPPLIES</b>						
52002	Uniforms	198	0	400	400	400
52004	Minor Apparatus - Tools	7,532	5,697	5,000	5,000	5,000
52005	Janitorial Supplies	0	0	0	0	0
52012	Special Apparel - Safety Equipment	15	407	500	500	500
56015	Miscellaneous Expense	11,389	48	100	100	100
<b>TOTAL OPERATING SUPPLIES</b>		<b>19,134</b>	<b>6,152</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	1,809	1,971	2,500	2,500	2,500
52015	Postage	0	0	100	100	100
55040	IT Services/Equip	0	0	500	500	500
<b>TOTAL COMM &amp; POSTAGE</b>		<b>1,809</b>	<b>1,971</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	116	155	200	200	200
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>116</b>	<b>155</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	342	111	250	250	250
55070	Unemployment	0	0	0	0	0
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>342</b>	<b>111</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	206	208	500	500	500
55012	Electric	104,361	102,024	104,000	104,000	104,000
55031	Propane	1,000	1,350	0	0	0
<b>TOTAL UTILITY SERVICES</b>		<b>105,567</b>	<b>103,581</b>	<b>104,500</b>	<b>104,500</b>	<b>104,500</b>
<b>PROFESSIONAL SERVICES</b>						
55004	Audit	2,810	2,810	3,000	3,000	3,000
55009	Contract Services	1,693	2,057	2,500	2,500	2,500
55010	Engineering Services	28,871	17,566	10,000	10,000	10,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>33,374</b>	<b>22,433</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	331	1,416	3,000	3,000	3,000
53009	Right of Way Maintenance	13,415	4,564	15,000	15,000	15,000
53010	Street Sign Maintenance	2,582	2,688	2,000	2,000	2,000
54003	Equipment Maintenance	4,947	7,444	5,000	5,000	5,000
54004	Electronic Equipment Maintenance	0	0	0	0	0
54005	Vehicle Maint	6,784	7,885	7,500	7,500	7,500
55002	Office Equipment Lease	0	0	0	0	0
55025	Equipment Rental	1,142	788	2,500	2,500	2,500
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>29,202</b>	<b>24,785</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	14	250	1,000	1,000	1,000
52003	Fuel & Oil	5,217	6,344	7,500	7,500	7,500
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>5,231</b>	<b>6,594</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>MATERIALS</b>						
52007	Chemicals	600	335	1,000	1,000	1,000
52014	Paint/Striping	0	300	3,000	3,000	3,000
52018	Other Construction Materials	0	0	0	0	0
52019	Salt/Sand	14,656	27,993	48,000	48,000	30,000
52020	Rock/Gravel	824	971	2,500	2,500	2,500
52026	Asphalt Products	17,149	11,499	21,500	22,500	40,000
<b>TOTAL MATERIALS</b>		<b>33,229</b>	<b>41,097</b>	<b>76,000</b>	<b>77,000</b>	<b>76,500</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	51,662	57,900	64,000	64,000	65,000
56016	Damage/Claims	142.56	2,814	1,500	1,500	1,500
<b>TOTAL FIXED CHARGES</b>		<b>51,804</b>	<b>60,714</b>	<b>65,500</b>	<b>65,500</b>	<b>66,500</b>
<b>GRANTS</b>		0	0	0	0	0
<b>INTERFUND TRANSFER</b>		0	0	0	0	0
<b>CAPITAL OUTLAY</b>		0	0	0	0	0
57001	Capital Improvements	41,249	103,507	50,000	50,000	55,000
57002	Capital Assets	18,564	44,693	20,277	20,277	20,277
<b>TOTAL CAPITAL OUTLAY</b>		<b>59,813</b>	<b>148,200</b>	<b>70,277</b>	<b>70,277</b>	<b>75,277</b>
<b>TOTAL STREET MAINTENANCE</b>		<b>594,262</b>	<b>633,274</b>	<b>609,027</b>	<b>610,027</b>	<b>629,737</b>

# **WATER FUND**

# REVENUE AND EXPENDITURE SUMMARY

<b>WATER FUND</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>REVENUES</b>					
Licenses & Permits	20,500	20,890	57,600	51,500	51,500
Charges of Services	1,548,649	1,654,967	1,641,700	1,651,108	1,712,250
Miscellaneous Income	142	30	225	200	200
Investment Income	2,356	4,886	4,900	2,000	2,000
Bond Proceeds	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,571,648</b>	<b>1,680,773</b>	<b>1,704,425</b>	<b>1,704,808</b>	<b>1,765,950</b>
<b>EXPENDITURES</b>					
Personnel Services	466,148	535,575	526,100	569,500	615,200
Operations and Maintenance	687,222	760,927	758,020	810,000	834,600
Capital Outlay	74,300	43,269	212,600	252,777	52,777
Debt Service	393,452	396,655	426,500	386,395	386,424
<b>TOTAL EXPENDITURES</b>	<b>1,621,122</b>	<b>1,736,426</b>	<b>1,923,220</b>	<b>2,018,672</b>	<b>1,889,001</b>
<b>REVENUES over (under) Expenditures</b>	<b>-49,475</b>	<b>-55,653</b>	<b>-218,795</b>	<b>-313,864</b>	<b>-123,051</b>
<b>Fund Balance at beginning of year</b>	<b>1,297,215</b>	<b>1,249,470</b>	<b>1,193,817</b>	<b>1,193,817</b>	<b>975,022</b>
<b>FUND BALANCE - ENDING</b>	<b>1,247,740</b>	<b>1,193,817</b>	<b>975,022</b>	<b>879,953</b>	<b>851,971</b>

**WATER FUND REVENUES**

	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>LICENSES &amp; PERMITS:</b>					
Public Works Fees	400	880	100	500	500
Local Facility Fee	0	0	0	0	0
Water Taps	20,100	20,010	57,500	51,000	51,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>20,500</b>	<b>20,890</b>	<b>57,600</b>	<b>51,500</b>	<b>51,500</b>
<b>CHARGES FOR SERVICES:</b>					
Water Sales (Metered)	1,461,079	1,559,702	1,550,000	1,565,108	1,619,750
Water Sales (Bulk)	6,589	9,464	6,000	6,000	6,000
Penalties	44,473	48,488	48,300	45,000	49,000
Sales Tax	26,519	27,091	27,000	25,000	27,000
Water District Buy Out	0	0	0	0	0
Primacy Fee	9,989	10,222	10,400	10,000	10,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,548,649</b>	<b>1,654,967</b>	<b>1,641,700</b>	<b>1,651,108</b>	<b>1,712,250</b>
<b>MISCELLANEOUS REVENUE:</b>					
Misc Income	142	30	225	200	200
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>142</b>	<b>30</b>	<b>225</b>	<b>200</b>	<b>200</b>
<b>INVESTMENT INCOME</b>	2,356	4,886	4,900	2,000	2,000
<b>TOTAL INVESTMENT INCOME</b>	<b>2,356</b>	<b>4,886</b>	<b>4,900</b>	<b>2,000</b>	<b>2,000</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
Bond Proceeds	0	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER FUND REVENUE</b>	<b>1,571,648</b>	<b>1,680,773</b>	<b>1,704,425</b>	<b>1,704,808</b>	<b>1,765,950</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: WATER**

**ACCT CODE 20309**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	466,148	535,575	526,100	569,500	615,200
Office Supplies	1,664	2,140	1,500	2,000	2,000
Operating Supplies	12,300	10,918	9,920	17,500	16,500
Communications & Postage	9,664	9,442	10,700	12,000	12,000
Printing & Duplicating	306	1,003	1,000	2,000	2,000
Publicity & Literature	981	401	2,200	3,000	3,000
Utility Service	18,983	22,565	19,200	27,100	28,700
Wholesale Water	408,458	458,432	462,000	450,000	460,000
Professional Services	34,581	64,210	63,500	74,600	74,600
Repairs & Maintenance	29,735	30,783	23,500	47,300	37,300
Transportation & Training	9,257	11,359	12,100	15,000	15,000
Materials	86,192	64,344	67,600	77,500	82,500
Fixed Charges	75,102	85,331	84,800	82,000	101,000
Debt Service	393,452	396,655	426,500	386,395	386,424
Grants	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Capital Outlay	74,300	43,269	212,600	252,777	52,777
<b>TOTALS</b>	<b>1,621,122</b>	<b>1,736,426</b>	<b>1,923,220</b>	<b>2,018,672</b>	<b>1,889,001</b>



CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	314,022	358,373	346,000	380,000	393,500
51004	Overtime	5,843	7,203	11,000	8,000	10,000
51005	Clothing Allowance	866	1,251	1,500	1,500	1,500
51006	Lagers	22,606	27,348	25,200	28,000	30,100
51007	Social Security	23,808	27,258	26,600	29,000	30,100
51008	Health Insurance	99,004	114,143	115,800	123,000	150,000
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>466,148</b>	<b>535,575</b>	<b>526,100</b>	<b>569,500</b>	<b>615,200</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	1,664	2,140	1,500	2,000	2,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>1,664</b>	<b>2,140</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>
<b>OPERATING SUPPLIES</b>						
52002	Uniforms	460	209	300	1,000	1,000
52004	Minor Apparatus	8,399	6,211	3,200	13,500	8,500
52005	Janitorial Supplies	18	0	5	0	0
52012	Special Apparel - Safety Equipment	315	407	15	1,000	1,000
56015	Miscellaneous Expense	3,109	4,090	6,400	2,000	6,000
<b>TOTAL OPERATING SUPPLIES</b>		<b>12,300</b>	<b>10,918</b>	<b>9,920</b>	<b>17,500</b>	<b>16,500</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	2,343	2,511	2,800	3,500	3,500
52015	Postage	5,360	5,473	5,500	5,500	5,500
55036	Internet Service	1,566	1,459	1,400	2,000	2,000
55040	IT Services/Equip	394	0	1,000	1,000	1,000
<b>TOTAL COMM &amp; POSTAGE</b>		<b>9,664</b>	<b>9,442</b>	<b>10,700</b>	<b>12,000</b>	<b>12,000</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	306	1,003	1,000	2,000	2,000
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>306</b>	<b>1,003</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>
<b>PUBLICITY &amp; LITERATURE</b>						
52008	Books & Subscriptions	0	58	0	0	0
55005	Advertising	981	343	2,200	1,500	1,500
55070	Unemployment	0	0	0	1,500	1,500
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>981</b>	<b>401</b>	<b>2,200</b>	<b>3,000</b>	<b>3,000</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	2,456	2,455	2,600	4,100	4,100
55012	Electric	14,161	17,074	13,000	20,000	20,000
55014	Gas Service	1,366	1,685	2,000	3,000	3,000
55031	Propane	1,000	1,350	1,600	0	1,600
55032	Wholesale Water	408,458	458,432	462,000	450,000	460,000
<b>TOTAL UTILITY SERVICES</b>		<b>427,441</b>	<b>480,997</b>	<b>481,200</b>	<b>477,100</b>	<b>488,700</b>
<b>PROFESSIONAL SERVICES</b>						
55004	Audit	2,810	2,810	3,000	3,000	3,000
55009	Contract Services	24,612	24,093	35,000	30,000	30,000
55010	Engineering Services	6,733	19,342	5,500	20,000	20,000
55015	Legal Services	426	17,964	20,000	21,600	21,600
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>34,581</b>	<b>64,210</b>	<b>63,500</b>	<b>74,600</b>	<b>74,600</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	9,409	4,412	1,400	20,000	10,000
53006	Tower Maintenance	2,400	2,943	2,700	5,000	5,000
54003	Equipment Maintenance	5,149	13,149	2,400	4,000	4,000
54004	Electronic Equipment Maint	0	0	0	1,200	1,200
54005	Vehicle Maint	8,225	7,786	16,000	7,500	7,500
54015	Pump & Motor Maintenance	0	771	500	5,000	5,000
55002	Office Equipment Lease	668	624	500	600	600
55025	Equipment Rental	3,884	1,098	0	4,000	4,000
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>29,735</b>	<b>30,783</b>	<b>23,500</b>	<b>47,300</b>	<b>37,300</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	2,105	2,936	4,200	5,000	5,000
55006	Mileage Reimbursement	0	59	0	0	0
52003	Fuel & Oil	7,152	8,364	7,900	10,000	10,000
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>9,257</b>	<b>11,359</b>	<b>12,100</b>	<b>15,000</b>	<b>15,000</b>
<b>MATERIALS</b>						
52007	Chemicals	427	335	0	1,000	1,000
52018	Other Construction Materials	7,303	4,817	3,300	5,000	10,000
52020	Rock/Gravel	2,934	2,550	3,300	5,000	5,000
52021	Meters & Fittings	48,262	28,453	41,500	50,000	50,000
52022	Electronic Equipment	1,641	0	500	1,500	1,500
52023	Water Mains & Fittings	25,626	28,190	19,000	15,000	15,000
<b>TOTAL MATERIALS</b>		<b>86,192</b>	<b>64,344</b>	<b>67,600</b>	<b>77,500</b>	<b>82,500</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	37,583	40,033	42,000	40,000	55,000
56002	Sales Tax	27,778	29,452	30,500	27,000	30,500
56003	Refunds	0	0	0	500	0
56004	Primacy Fee	9,741	9,893	10,500	9,500	10,500
56016	Damage/Claims	0	5,953	1,800	5,000	5,000
<b>TOTAL FIXED CHARGES</b>		<b>75,102</b>	<b>85,331</b>	<b>84,800</b>	<b>82,000</b>	<b>101,000</b>
<b>DEBT SERVICE</b>						
58001	Lease Purchase Principal	10,935	11,438	12,000	13,804	13,804
58002	Lease Purchase Interest	1,282	779	300	621	650
59001	COP Principal	190,440	198,720	125,000	189,250	189,250
59003	COP Interest	188,970	184,006	288,000	181,520	181,520
59004	Administration Fees	1,824	1,712	1,200	1,200	1,200
59020	Bond Issuance Cost	0	0	0	0	0
59021	Bond Discount	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>		<b>393,452</b>	<b>396,655</b>	<b>426,500</b>	<b>386,395</b>	<b>386,424</b>
<b>GRANTS</b>		0	0	0	0	0
<b>INTERFUND TRANSFER</b>		0	0	0	0	0
<b>CAPITAL OUTLAY</b>		0	0	0	0	0
54002	Furniture/Fixtures	50	0	100	25,000	10,000
57001	Capital Improvements	58,686	8,740	175,000	200,000	15,000
57002	Capital Assets	15,564	34,529	37,500	27,777	27,777
<b>TOTAL CAPITAL OUTLAY</b>		<b>74,300</b>	<b>43,269</b>	<b>212,600</b>	<b>252,777</b>	<b>52,777</b>
<b>TOTAL WATER EXPENSE</b>		<b>1,621,122</b>	<b>1,736,426</b>	<b>1,923,220</b>	<b>2,018,672</b>	<b>1,889,001</b>

# **SEWER FUND**

# REVENUE AND EXPENDITURE SUMMARY

SEWER FUND	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>REVENUES</b>					
Licenses & Permits	123,600	60,000	143,000	154,000	146,000
Charges for Services	1,335,498	1,446,249	1,515,750	1,501,362	1,576,525
Miscellaneous	37,871	38,110	60,000	30,000	45,000
Investment Income	97,234	144,199	80,000	115,000	90,000
Bond Proceeds	0	0	57,500	0	58,000
2017 COP Bond Proceeds	4,989,793	0	0	0	0
<b>TOTAL REVENUES</b>	<b>6,583,996</b>	<b>1,688,557</b>	<b>1,856,250</b>	<b>1,800,362</b>	<b>1,915,525</b>
<b>EXPENDITURES</b>					
Personnel Services	387,846	411,527	432,200	488,500	525,950
Operations and Maintenance	531,742	364,606	406,850	381,800	382,200
Capital Outlay	20,721	514,354	82,300	157,777	203,800
Debt Service	587,632	597,355	598,250	568,262	601,145
2017 COP	83,996	467,137	2,058,406	3,258,406	1,382,156
<b>TOTAL EXPENDITURES</b>	<b>1,611,938</b>	<b>2,354,979</b>	<b>3,578,006</b>	<b>4,854,745</b>	<b>3,095,251</b>
<b>REVENUES over (under) Expenditures</b>	<b>4,972,058</b>	<b>-666,422</b>	<b>-1,721,756</b>	<b>-3,054,383</b>	<b>-1,179,726</b>
<b>Fund Balance at beginning of year</b>	<b>774,082</b>	<b>5,746,140</b>	<b>5,079,718</b>	<b>5,079,718</b>	<b>3,357,962</b>
<b>FUND BALANCE - ENDING</b>	<b>5,746,140</b>	<b>5,079,718</b>	<b>3,357,962</b>	<b>2,025,335</b>	<b>2,178,236</b>
<b>RESTRICTED FUNDS (SRF BOND RESERVE)</b>	<b>593,006</b>	<b>5,358,544</b>	<b>4,900,000</b>	<b>1,788,474</b>	<b>1,825,000</b>
<b>AVAILABLE FUND BALANCE</b>	<b>5,153,134</b>	<b>-278,826</b>	<b>-1,542,038</b>	<b>236,861</b>	<b>353,236</b>

## SEWER FUND REVENUES

	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>LICENSES &amp; PERMITS:</b>					
Public Works Fees	3,200	0	0	3,000	0
Sewer Taps	400	0	0	1,000	1,000
Sewer Availability Fee	120,000	60,000	143,000	150,000	145,000
Local Facility Fee	0	0	0	0	0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>123,600</b>	<b>60,000</b>	<b>143,000</b>	<b>154,000</b>	<b>146,000</b>
<b>CHARGES FOR SERVICES:</b>					
Sewer Fees	1,176,993	1,279,791	1,345,000	1,341,362	1,405,525
I & I	135,153	138,494	141,000	135,000	141,000
Penalties	23,352	27,963	29,750	25,000	30,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,335,498</b>	<b>1,446,249</b>	<b>1,515,750</b>	<b>1,501,362</b>	<b>1,576,525</b>
<b>MISCELLANEOUS REVENUE:</b>					
Misc Income	37,871	38,110	60,000	30,000	45,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>37,871</b>	<b>38,110</b>	<b>60,000</b>	<b>30,000</b>	<b>45,000</b>
<b>INVESTMENT INCOME</b>	97,234	95,373	80,000	90,000	90,000
COP Investment Income	0	48,826	0	25,000	0
<b>TOTAL INVESTMENT INCOME</b>	<b>97,234</b>	<b>144,199</b>	<b>80,000</b>	<b>115,000</b>	<b>90,000</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
Bond Proceeds	0	0	57,500	0	58,000
2017 COP Bond Proceeds	4,989,793	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>4,989,793</b>	<b>0</b>	<b>57,500</b>	<b>0</b>	<b>58,000</b>
<b>TOTAL SEWER FUND REVENUE</b>	<b>6,583,996</b>	<b>1,688,557</b>	<b>1,856,250</b>	<b>1,800,362</b>	<b>1,915,525</b>

**DEPARTMENTAL EXPENDITURE SUMMARY**

**DEPARTMENT: SEWER**

**ACCT CODE: 25303**

<b>OBJECT OF EXPENDITURE</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
Personnel Services	387,846	411,527	432,200	488,500	525,950
Office Supplies	1,664	2,140	2,000	2,000	2,000
Operating Supplies	20,341	12,207	24,900	23,600	23,600
Communications & Postage	9,142	8,868	8,900	9,500	9,500
Printing & Duplicating	276	973	800	1,500	1,500
Publicity & Literature	477	409	1,250	2,000	2,000
Utility Service	92,173	85,351	102,580	87,000	87,000
Professional Services	264,013	81,646	60,300	80,600	81,000
Repairs & Maintenance	67,972	92,645	115,850	82,500	82,500
Transportation & Training	12,905	13,074	11,920	13,600	13,600
Materials	5,081	3,708	4,100	10,000	10,000
Fixed Charges	57,697	63,585	74,250	69,500	69,500
Debt Service	587,632	597,355	598,250	568,262	601,145
Capital Outlay	20,721	514,354	82,300	157,777	203,800
2017 COP	83,996	467,137	2,058,406	3,258,406	1,382,156
<b>TOTALS</b>	<b>1,611,938</b>	<b>2,354,979</b>	<b>3,578,006</b>	<b>4,854,745</b>	<b>3,095,251</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>PERSONNEL SERVICES</b>						
51001	Salaries	277,071	289,646	303,000	335,000	347,750
51004	Overtime	968	1,515	14,000	10,000	10,000
51005	Clothing Allowance	729	839	1,200	1,500	1,500
51006	Lagers	19,907	21,736	21,000	25,000	27,100
51007	Social Security	20,909	21,924	22,000	25,000	26,600
51008	Health Insurance	68,262	75,867	71,000	92,000	113,000
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>387,846</b>	<b>411,527</b>	<b>432,200</b>	<b>488,500</b>	<b>525,950</b>
<b>OFFICE SUPPLIES</b>						
52001	Office Supplies	1,664	2,140	2,000	2,000	2,000
<b>TOTAL OFFICE SUPPLIES</b>		<b>1,664</b>	<b>2,140</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>OPERATING SUPPLIES</b>						
52002	Uniforms	575	209	150	1,500	1,500
52004	Minor Apparatus	12,263	3,562	5,500	12,500	12,500
52005	Janitorial Supplies	18	8	150	100	100
52012	Special Apparel-Safety	289	651	0	500	500
52022	Electronic Equipment	2,027	0	7,100	2,500	2,500
52016	Lab Equipment & Supplies	2,078	3,867	5,600	4,000	4,000
56015	Miscellaneous Expense	3,090	3,910	6,400	2,500	2,500
<b>TOTAL OPERATING SUPPLIES</b>		<b>20,341</b>	<b>12,207</b>	<b>24,900</b>	<b>23,600</b>	<b>23,600</b>
<b>COMMUNICATIONS &amp; POSTAGE</b>						
55033	Mobile Communications	1,809	1,814	2,400	3,000	3,000
52015	Postage	5,374	5,439	5,500	5,500	5,500
55036	Internet Service	1,566	1,615	0	0	0
55040	IT Services/Equip	394	0	1,000	1,000	1,000
<b>TOTAL COMM &amp; POSTAGE</b>		<b>9,142</b>	<b>8,868</b>	<b>8,900</b>	<b>9,500</b>	<b>9,500</b>
<b>PRINTING &amp; DUPLICATING</b>						
55011	Printing	276	973	800	1,500	1,500
<b>TOTAL PRINTING &amp; DUPLICATING</b>		<b>276</b>	<b>973</b>	<b>800</b>	<b>1,500</b>	<b>1,500</b>
<b>PUBLICITY &amp; LITERATURE</b>						
55005	Advertising	477	351	1,250	500	500
52008	Publications	0	58	0	1,500	1,500
<b>TOTAL PUBLICITY &amp; LITERATURE</b>		<b>477</b>	<b>409</b>	<b>1,250</b>	<b>2,000</b>	<b>2,000</b>
<b>UTILITY SERVICES</b>						
55001	Telephone	3,555	3,594	3,700	4,000	4,000
55012	Electric	85,987	78,434	94,000	80,000	80,000
55014	Gas Service	1,366	1,685	3,000	2,500	2,500
55030	Water	266	288	280	500	500
55031	Propane	1,000	1,350	1,600	0	0
<b>TOTAL UTILITY SERVICES</b>		<b>92,173</b>	<b>85,351</b>	<b>102,580</b>	<b>87,000</b>	<b>87,000</b>
<b>PROFESSIONAL SERVICES</b>						
55004	Audit	2,810	2,810	4,000	3,000	3,000
55009	Contract Services	28,052	27,082	32,000	26,000	26,000
55010	Engineering Services	231,903	33,790	4,300	30,000	30,000
55015	Legal Services	1,249	17,964	20,000	21,600	22,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>264,013</b>	<b>81,646</b>	<b>60,300</b>	<b>80,600</b>	<b>81,000</b>
<b>REPAIR &amp; MAINTENANCE SERVICES</b>						
53001	Bldg Maint/Repair	4,941	14,786	13,000	15,000	15,000
54003	Equipment Maintenance	17,080	28,560	5,200	20,000	20,000
54004	Electronic Equipment Maint	1,530	59	2,250	1,000	1,000
54005	Vehicle Maint	6,625	10,476	23,000	10,000	10,000
54015	Pump & Motor Maintenance	36,827	37,449	68,000	30,000	30,000
54016	Sewer Main Maintenance	100	391	3,900	5,000	5,000
55002	Office Equipment Lease	668	624	500	1,000	1,000
55025	Equipment Rental	202	300	0	500	500
<b>TOTAL REPAIR &amp; MAINT SERVICES</b>		<b>67,972</b>	<b>92,645</b>	<b>115,850</b>	<b>82,500</b>	<b>82,500</b>

CODE 10 EXPENDITURE DETAIL		2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>TRANSPORTATION &amp; TRAINING</b>						
55013	Dues & Conferences	3,146	1,302	920	3,500	3,500
55006	Mileage Reimbursement	0	39	0	100	100
52003	Fuel & Oil	9,758	11,733	11,000	10,000	10,000
<b>TOTAL TRANSP &amp; TRAINING</b>		<b>12,905</b>	<b>13,074</b>	<b>11,920</b>	<b>13,600</b>	<b>13,600</b>
<b>MATERIALS</b>						
52007	Chemicals	325	335	0	3,000	3,000
52020	Rock/Gravel	2,075	1,933	2,000	2,000	2,000
52024	Sewer Mains & Fittings	2,682	1,440	2,100	5,000	5,000
<b>TOTAL MATERIALS</b>		<b>5,081</b>	<b>3,708</b>	<b>4,100</b>	<b>10,000</b>	<b>10,000</b>
<b>FIXED CHARGES</b>						
55003	Property, Liability, Workers Comp Ins.	36,244	38,531	54,000	40,000	40,000
56006	DNR Service Fee	4,106	8,420	0	4,500	4,500
56016	Damage/Claims	68	1,183	250	5,000	5,000
59029	SRF Loan Processing Fee	17,279	15,450	20,000	20,000	20,000
<b>TOTAL FIXED CHARGES</b>		<b>57,697</b>	<b>63,585</b>	<b>74,250</b>	<b>69,500</b>	<b>69,500</b>
<b>DEBT SERVICE</b>						
58001	Lease Purchase Principal	10,935	11,438	12,000	13,804	14,000
58002	Lease Purchase Interest	1,282	779	300	621	600
59020	Bond Issuance Cost	0	0	0	0	0
59021	Bond Discount	0	0	0	0	0
59025	Principal - SRF	340,000	365,000	385,000	385,000	405,000
59026	Interest - SRF	154,910	138,757	120,000	119,538	99,295
59027	SRF Administration Fees	1,311	1,205	1,200	2,000	2,000
59035	Sewer COP Principal	39,560	41,280	19,500	12,750	20,000
59036	Sewer COP Interest	39,255	38,224	60,000	34,299	60,000
59037	Sewer COP Admin Fees	379	672	250	250	250
<b>TOTAL DEBT SERVICE</b>		<b>587,632</b>	<b>597,355</b>	<b>598,250</b>	<b>568,262</b>	<b>601,145</b>
<b>CAPITAL OUTLAY</b>						
54002	Furniture/Fixtures	50	0	100	25,000	25,000
57001	Capital Improvements	0	301,131	77,000	5,000	50,000
57002	Capital Assets	11,314	34,445	5,200	27,777	28,800
57003	I & I Improvements	9,357	178,778	0	100,000	100,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>20,721</b>	<b>514,354</b>	<b>82,300</b>	<b>157,777</b>	<b>203,800</b>
<b>TOTAL SEWER</b>		<b>1,527,941</b>	<b>1,887,842</b>	<b>1,519,600</b>	<b>1,596,339</b>	<b>1,713,095</b>



OBJECT OF EXPENDITURE	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
Contract Services	0	0	0	0	0
Engineering Services	0	222,496	75,000	75,000	0
Miscellaneous Expenses	81,746	10	0	0	0
Capital Improvements	0	0	1,800,000	3,000,000	1,200,000
COP Principal	0	0	0	0	0
COP Interest	0	152,303	182,156	182,156	182,156
COP Admin Fees	2,250	1,250	1,250	1,250	0
Bond Issuance Cost	0	0	0	0	0
COP Debt Service	0	91,078	0	0	0
<b>TOTALS</b>	<b>83,996</b>	<b>467,137</b>	<b>2,058,406</b>	<b>3,258,406</b>	<b>1,382,156</b>

# **GENERAL OBLIGATION FUND**

**REVENUE AND EXPENDITURE SUMMARY**

<b>GENERAL OBLIGATION DEBT</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>REVENUES</b>				
Investment Income	412	750	500	800
Real Estate	154,229	157,500	150,000	165,000
Personal Property	29,231	30,000	30,000	30,000
Merchant and Manufacturers	7,094	7,500	7,000	7,500
Railroad & Utilities	6,709	7,000	7,000	7,000
Financial Institution	0	0	0	0
Bond Proceeds	38,426	0	0	0
Prior & Penalties	12,195	9,000	10,000	9,000
Interfund Transfer	439,000	400,000	400,000	375,000
<b>TOTAL REVENUES</b>	<b>687,296</b>	<b>611,750</b>	<b>604,500</b>	<b>594,300</b>
<b>EXPENDITURES</b>				
G.O. Debt Principal	365,000	391,000	391,000	422,000
G.O. Debt Interest	231,479	252,463	252,314	219,668
G.O. Debt Administrative Fee	38,622	1,600	3,000	1,600
<b>TOTAL EXPENDITURES</b>	<b>635,101</b>	<b>645,063</b>	<b>646,314</b>	<b>643,268</b>
<b>Excess (deficiency) over expenditures</b>	<b>52,195</b>	<b>-33,313</b>	<b>-41,814</b>	<b>-48,968</b>
<b>Fund Balance at beginning of year</b>	<b>288,483</b>	<b>340,678</b>	<b>340,678</b>	<b>307,365</b>
<b>FUND BALANCE - ENDING</b>	<b>340,678</b>	<b>307,365</b>	<b>298,864</b>	<b>258,397</b>

# **CAPITAL IMPROVEMENT FUND**

# REVENUE AND EXPENDITURE SUMMARY

<b><u>CAPITAL IMPROVEMENT</u></b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>REVENUES</b>					
Capital Improvement Sales Tax	292,743	277,082	281,000	280,000	285,000
Investment Income	746	1,245	2,100	500	2,100
<b>TOTAL REVENUES</b>	<b>293,489</b>	<b>278,327</b>	<b>283,100</b>	<b>280,500</b>	<b>287,100</b>
<b>EXPENDITURES</b>					
Capital Outlay	169,866	322,048	190,000	325,600	290,500
<b>TOTAL EXPENDITURES</b>	<b>169,866</b>	<b>322,048</b>	<b>190,000</b>	<b>325,600</b>	<b>290,500</b>
<b>Excess (deficiency) over expenditures</b>	<b>123,623</b>	<b>-43,721</b>	<b>93,100</b>	<b>-45,100</b>	<b>-3,400</b>
<b>Fund Balance at beginning of year</b>	<b>757,388</b>	<b>881,011</b>	<b>837,290</b>	<b>837,290</b>	<b>930,390</b>
<b>FUND BALANCE - ENDING</b>	<b>881,011</b>	<b>837,290</b>	<b>930,390</b>	<b>792,190</b>	<b>926,990</b>

# **STORM WATER FUND**

# REVENUE AND EXPENDITURE SUMMARY

<b>STORM WATER FUND</b>	<b>2017 ACTUAL</b>	<b>2018 ACTUAL</b>	<b>2019 PROJECTED</b>	<b>2019 BUDGET</b>	<b>2020 BUDGET</b>
<b>REVENUES</b>					
Investment Income	234	285	550	500	500
<b>TOTAL REVENUES</b>	<b>234</b>	<b>285</b>	<b>550</b>	<b>500</b>	<b>500</b>
<b>EXPENDITURES</b>					
Miscellaneous Expense	0	0	0	0	36,000
Storm Drainage Construction	228,410	28,303	5,500	193,000	148,143
<b>TOTAL EXPENDITURES</b>	<b>228,410</b>	<b>28,303</b>	<b>5,500</b>	<b>193,000</b>	<b>184,143</b>
<b>Excess (deficiency) over expenditures</b>	<b>-228,176</b>	<b>-28,018</b>	<b>-4,950</b>	<b>-192,500</b>	<b>-183,643</b>
<b>Fund Balance at beginning of year</b>	<b>444,787</b>	<b>216,611</b>	<b>188,593</b>	<b>188,593</b>	<b>183,643</b>
<b>FUND BALANCE - ENDING</b>	<b>216,611</b>	<b>188,593</b>	<b>183,643</b>	<b>-3,907</b>	<b>0</b>

# **STREET IMPROVEMENT FUND**



# REVENUE AND EXPENDITURE SUMMARY

STREET IMPROVEMENT FUND	2017 ACTUAL	2018 ACTUAL	2019 PROJECTED	2019 BUDGET	2020 BUDGET
<b>REVENUES</b>					
Investment Income	377	499	600	400	600
<b>TOTAL REVENUES</b>	<b>377</b>	<b>499</b>	<b>600</b>	<b>400</b>	<b>600</b>
<b>EXPENDITURES</b>					
Easement Acquisitions	90	0	0	0	0
Street Construction	0	148,041	0	271,000	246,908
<b>TOTAL EXPENDITURES</b>	<b>90</b>	<b>148,041</b>	<b>0</b>	<b>271,000</b>	<b>246,908</b>
<b>Excess (deficiency) over expenditures</b>	<b>287</b>	<b>-147,542</b>	<b>600</b>	<b>-270,600</b>	<b>-246,308</b>
<b>Fund Balance at beginning of year</b>	<b>392,963</b>	<b>393,250</b>	<b>245,708</b>	<b>245,708</b>	<b>246,308</b>
<b>FUND BALANCE - ENDING</b>	<b>393,250</b>	<b>245,708</b>	<b>246,308</b>	<b>-24,892</b>	<b>0</b>