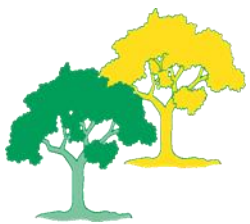


City of Oak Grove 2021 Budget

*Jan 1-
Dec 31
2021*



“Come Grow with Us!”



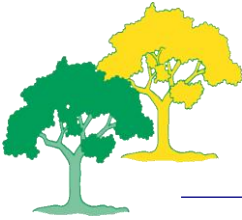
City of Oak Grove

2110 S. Broadway
Oak Grove, MO 64075

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December 7, 2020

Mayor Webb and Members of the Board,

I am honored and privileged to present the 2021 Proposed Budget for the City of Oak Grove for your input, review, and consideration. The proposed budget reflects the City's commitment to provide high quality services, maintain a strong financial position, and support the future of Oak Grove.

The arrival of COVID-19 pandemic has certainly been a challenge but through early budget cuts, spending delays, and the advent of CARES Act monies the City's financial situation has remained stable through 2020. However, the financial challenges presented by COVID-19 will undoubtedly carryover into 2021. The proposed 2021 budget reflects those challenges by taking a conservative approach to revenues and expenditures.

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.

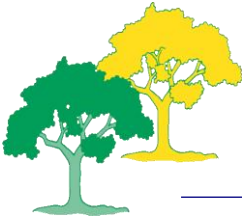
Please see below for a summary of the 2021 Proposed Budget by fund.

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 2021, the overall revenues in the General Fund are budgeted at \$4,446,559, which is essentially flat compared to 2020 projected revenues excluding CARES Act and a revised 2020 distribution from MDOR for sales taxes incorrectly remitted in 2019. Given the unknowns associated with COVID and its ongoing impact we are projecting revenues to remain flat year-over-year.

Expenses are budgeted at \$4,621,448, which is essentially flat compared to the 2020 budget of \$4,621,638. In November of 2020, the City refinanced GO Debt which will provide \$125,000 savings to the General Fund through a reduced inter-fund transfer. Those savings will help offset fixed cost increases in other areas of the General Fund. The proposed budget includes utilizing \$174,889 in fund balance leaving a projected 2021 fund balance of \$3,203,489.



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 2021, the overall revenues are budgeted at \$595,500 which is essentially flat compared to projected 2020 revenues excluding the revised MDOR distribution. The budget does include utilizing fund balance to increase the street overlay program to \$100,000 in 2021 from \$55,000 in 2020. The proposed budget includes the utilization of \$36,269 in fund balance reserves while retaining \$512,796 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 inter-fund transfer from the General Fund. In 2020, the City refinanced the GO Bond, Series 2011 to take advantage of significant interest rate savings. The refinancing is expected to reduce principle and interest payments by approximately \$150,000. The City will receive and record the bond proceeds as revenue in 2020 while the bonds are callable and will be redeemed and recorded as an expense in 2021. The fund will carry the bond proceeds as an asset from 2020 to 2021.

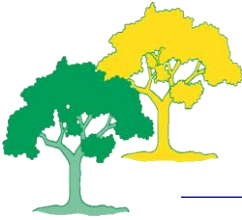
Water Utility Fund:

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. However, due to the global pandemic and the economic fallout. The City did not increase rates in 2020. The 2021 Budget does not include a rate increase. The City is currently reviewing a meter replacement program and the impact or tap fees for new water/sewer connections.

The proposed 2021 budget reflects a 1% decrease in budgeted revenues and 3% decrease in budgeted expenditures compared to 2020. In total, the fund continues to utilize fund balance and is projected to decrease fund balance by \$81,082 in 2021 while retaining \$833,761 in fund balance.

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 2021, budgeted revenues are \$1,865,533 or a 3% decrease from 2020 budgeted expenditures. Total expenses are budgeted at \$4,985,479 including \$3,000,000 for expenses related to the I-70 interceptor line, Jim

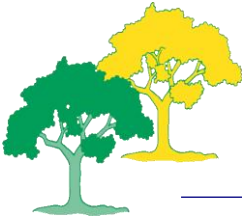


Owens lift station, and Sewer Treatment Plant capital maintenance. This planned use of fund balance will reduce reserves by \$3,119,946 leaving \$493,527 in remaining funds.

Capital Improvement Fund:

The City of Oak Grove imposes a ¼ cent sales tax for the Capital Improvement Fund. Projected revenues for 2020 are \$300,765 while expenditures are budgeted at \$574,500. The following items are budgeted:

Item	Summary/Justification	Estimated Amount (\$)
Equipment Lease	mower & equipment replacement program	\$ 35,000
Webb Pavilion Extension	cost share in donation	\$ 40,000
Entrance Sign	park identification signs	\$ 20,000
Deck Drains	reduce deck flooding	\$ 35,000
Interior Painting	refresh inside	\$ 30,000
Tables & Chairs	Davis Center: comfort and upgrading	\$ 15,000
Renovation of old Public Safety Center	Renovate east end of building to accommodate Dog and Cat shelters and AC admin space. Subfloor and carpet Room 107 and Kitchen	\$ 40,000
Outdoor Warning Siren	Quote+5%, Siren, concrete pole, and installation	\$ 32,000
Remove Obsolete Siren	Removal old siren pole	\$ 1,000
Sign Maker	The existing sign machine is very old and does not support new equipment hardware and software.	\$ 20,000
Traffic Calming Devices	Purchase of two mobile radar speed signs and three sets of temporary speed humps and signage	\$ 16,000
Asphalt Overlay	(\$75k in Capital Fund and \$100k in Street Fund = \$175k total)	\$ 75,000
1 Ton Flat Bed Truck	This would replace a 20-year pickup truck that needs repair	\$ 50,000
Fence -PW	Security Fence at PW facility	\$ 35,000
Replacement Tracks for Excavator	Existing tracks are worn beyond life cycle	\$ 3,500
Line Locators	Locating underground utilities is an essential daily function. Existing equipment is old and is in need of repair	\$ 6,000



CITY OF
Oak Grove

2110 S. Broadway • Oak Grove, Missouri 64075 • (816) 690-3773 • Fax (816) 690-8478

Police Vehicle & Equipment	To replace aging police vehicles	\$ 46,000
Firearm Upgrade/Transition	More rounds, better accuracy, ammo cost.	\$ 15,000
Security Fence – Police	Secure parking area south of Sally Port	\$ 52,000
LESO Rifle Outfitting	Equip free rifles from military	\$ 8,000
	TOTAL	\$ 574,500

Stormwater Fund:

It is projected that the 2021 beginning balance of the Stormwater Fund will be \$60,035. 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 \$250. The 2021 Proposed Budget includes expenditures of \$60,285 for storm drainage work.

Street Improvement Fund:

It is projected that the 2021 beginning balance of the Street Improvement Fund will be \$204,142. It is anticipated that the remaining balance will be used for street improvements in the 2021 fiscal year.

Summary and Acknowledgements:

The 2021 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 2021 Proposed Budget includes projected revenues of \$9,469,656 while overall expenditures are budgeted at \$17,264,781 including approximately \$3,000,000 in one-time capital expenses for the sewer system and \$4,000,000 in bond redemption from bond proceeds revenues recorded in 2020 refinancing.

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

TOTAL BUDGET

ALL FUNDS

REVENUE AND EXPENDITURE SUMMARY					
CITY OF OAK GROVE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
General Fund	6,685,906	4,455,706	4,828,164	4,444,315	4,446,559
Transportation Fund	558,767	679,790	578,540	572,930	595,500
Water Fund	1,680,773	1,695,143	1,693,555	1,765,950	1,748,127
Sewer Fund	1,688,557	1,890,455	1,827,759	1,915,525	1,865,533
General Obligation Debt	687,296	627,534	4,498,864	594,300	512,322
Capital Improvement Fund	278,327	292,038	292,543	287,100	300,765
Storm Water Fund	285	688	450	500	250
Street Improvement Fund	499	834	600	600	600
TOTAL REVENUES	11,580,411	9,642,188	13,720,475	9,581,220	9,469,656
EXPENDITURES					
General Fund	7,415,646	5,337,655	4,297,856	4,621,368	4,621,448
Transportation Fund	633,274	593,582	537,817	629,737	631,796
Water Fund	1,736,426	1,899,073	1,768,599	1,889,001	1,829,209
Sewer Fund	2,354,979	1,737,295	3,301,957	5,595,251	4,985,479
General Obligation Debt	635,101	644,438	715,269	643,268	4,357,322
Capital Improvement Fund	322,048	187,351	225,000	290,500	574,500
Storm Water Fund	28,303	130	129,565	184,143	60,285
Street Improvement Fund	148,041	0	43,000	246,908	204,742
TOTAL EXPENDITURES	13,273,819	10,399,524	11,019,063	14,100,176	17,264,781

GENERAL

FUND

REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Property tax	663,481	681,711	674,120	692,000	680,000
Sales tax	2,078,419	2,160,938	2,153,734	2,136,015	2,215,809
Gasoline Tax	209,331	211,094	194,443	213,150	210,000
Intergovernmental	2,030,814	100,360	602,429	113,500	100,000
Franchise tax	611,357	565,370	535,499	556,000	532,500
License, fees, and permits	140,604	175,983	185,221	166,650	168,000
Charges for services	196,290	204,486	196,700	204,500	215,500
Court costs and fines	183,566	161,523	106,225	165,500	160,750
Other	537,682	162,833	160,124	165,000	159,000
Investment income	34,362	31,407	19,670	32,000	5,000
TOTAL REVENUES	6,685,906	4,455,706	4,828,164	4,444,315	4,446,559
EXPENDITURES					
Mayor & Board of Aldermen	10,015	8,908	11,990	13,789	15,025
City Administration	308,389	302,240	353,124	325,009	334,808
Building & Zoning	78,942	90,111	106,523	132,850	145,515
Municipal Court	143,461	169,923	170,154	180,350	182,874
Public Safety	1,615,515	1,660,310	1,631,105	1,788,510	1,844,960
Emergency Management	43,642	42,867	51,100	47,550	57,750
Parks and Recreation	1,503,618	1,039,655	911,085	1,041,970	1,034,546
Pool	178,359	180,280	177,825	194,250	213,300
Senior Services	67,127	66,459	59,510	69,650	70,400
Interfund Transfer	439,000	400,000	375,000	375,000	250,000
2016 COP Fund	3,027,580	1,376,903	450,440	452,440	472,270
TOTAL EXPENDITURES	7,415,646	5,337,655	4,297,856	4,621,368	4,621,448
REVENUES over (under) Expenditures	(729,740)	(881,949)	530,308	(177,053)	(174,889)
Fund Balance at beginning of year	4,459,760	3,730,020	2,848,071	2,869,847	3,378,379
FUND BALANCE - ENDING	3,730,020	2,848,071	3,378,379	2,692,794	3,203,489
RESTRICTED FUNDS	3,136,979	1,708,907	586,259	586,259	586,259
AVAILABLE FUND BALANCE	593,041	1,139,163	2,792,120	2,106,535	2,617,230

GENERAL FUND REVENUES

	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PROPERTY TAXES					
Real Estate	488,548	510,478	515,611	520,000	518,000
Personal Property	92,618	94,866	88,406	93,000	90,000
M & M Replacement	22,465	23,667	20,064	24,000	20,000
Railroad Utility	21,246	22,474	24,684	22,000	22,000
Financial Institution	2	1	0	0	0
Delinquent Taxes and Penalties	38,603	30,225	25,355	33,000	30,000
TOTAL PROPERTY TAXES	663,481	681,711	674,120	692,000	680,000
SALES TAX					
1/2 Cent Sales Tax	587,712	610,055	608,575	602,910	622,747
1/2 Cent Sales Tax - Redirected	554,167	578,274	577,072	571,445	594,613
Vehicle Sales Tax & Fees	105,559	106,378	103,364	105,000	105,431
Park Sales Tax	277,082	288,752	287,651	285,215	298,404
2016 1/2 Cent Sales Tax	553,899	577,479	577,072	571,445	594,613
TOTAL SALES TAX	2,078,419	2,160,938	2,153,734	2,136,015	2,215,809
GASOLINE TAX	209,331	211,094	194,443	213,150	210,000
TOTAL GASOLINE TAX	209,331	211,094	194,443	213,150	210,000
INTERGOVERNMENTAL					
D.A.R.E. Grant	64,307	69,204	69,000	69,000	69,000
Miscellaneous Grants	17,030	0	0	0	0
Law Enforcement Grant	0	0	9,976	0	0
SEMA EMPG Grant	16,492	16,768	16,901	16,500	16,500
Sni-Valley EMO Reimbursement	17,985	14,388	14,388	28,000	14,500
Bond Proceeds - 2016 COP	1,915,000	0	0	0	0
Cares Act	0	0	492,164	0	0
TOTAL INTERGOVERNMENTAL	2,030,814	100,360	602,429	113,500	100,000
FRANCHISE TAX					
Cable Franchise	47,741	51,230	48,780	51,000	47,500
Telephone Franchise	92,893	74,580	53,022	80,000	50,000
Electric Franchise	381,100	351,827	355,920	340,000	350,000
Natural Gas Franchise	89,623	87,732	77,777	85,000	85,000
TOTAL FRANCHISE TAX	611,357	565,370	535,499	556,000	532,500
LICENSES, FEES, & PERMITS					
Occupation License	18,679	18,053	17,800	20,000	20,000
Motor Vehicle License	24,119	25,335	25,326	23,000	25,000
Cigarette Taxes	38,344	32,851	36,451	38,000	38,000
Building Permits	61,061	97,844	99,244	85,000	85,000
Erosion Control Fee	-1,600	1,900	6,400	650	0
TOTAL LICENSE, FEES, & PERMITS	140,604	175,983	185,221	166,650	168,000
CHARGES FOR SERVICES					
Pool Admissions	71,779	83,404	88,916	82,500	90,000
Pool Concessions	18,949	17,640	22,496	17,000	22,000
Park Income	19,510	16,282	13,000	19,000	17,500
Park Concessions	53,743	47,812	42,000	48,500	48,500
Festivals	0	0	0	0	0
Tower Lease	20,696	21,008	19,038	20,000	19,000
Swim Team Income	3,435	135	0	0	0
Fieldhouse Deposits	1,000	1,325	1,750	0	1,000
Fieldhouse Income	5,190	14,010	8,000	14,500	14,500
Fieldhouse Equipment	1,990	2,870	1,500	3,000	3,000
TOTAL CHARGES FOR SERVICES	196,290	204,486	196,700	204,500	215,500

GENERAL FUND REVENUES

	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
COURT COSTS & FINES					
Court Fines	153,991	139,667	90,376	140,000	140,000
Court Costs	11,432	10,273	6,201	11,000	10,000
Officer Training	1,930	1,683	1,034	1,500	1,000
Crime Victim Compensation	538	183	143	750	0
Police Reports	1,985	1,551	1,484	1,500	1,500
Dog Fines	5,085	3,493	4,533	4,000	4,500
Animal License & Permits	1,630	1,195	1,278	1,250	1,250
DWI/Drug Offense Reimbursement	5,022	1,775	400	3,500	1,500
Inmate Security Income	1,903	1,705	776	2,000	1,000
Domestic Violence	51	0	0	0	0
TOTAL COURT COSTS & FINES	183,566	161,523	106,225	165,500	160,750
OTHER REVENUE					
Miscellaneous Income	3,280	3,169	1,150	3,500	3,000
Insurance Proceeds	376,335	0	12,500	0	0
Vending Machine/Surplus Property Income	1,082	-30	0	6,000	0
Mayor's Christmas Tree Fund	4,166	4,013	3,000	3,500	3,500
Donations	-263	1,928	2,179	0	0
Safety Program Income	5,096	6,468	10,660	6,000	6,500
Drug Task Force Reimbursement	88,161	78,516	80,928	80,000	80,000
Public Safety Officer Reimbursement	10,739	17,313	16,250	16,500	16,500
Senior Services Grant	25,307	19,618	18,457	20,000	20,000
Senior Services Miscellaneous	0	2,400	0	0	0
Online/Credit Card Service Fees	23,779	29,438	15,000	29,500	29,500
TOTAL OTHER REVENUE	537,682	162,833	160,124	165,000	159,000
INVESTMENTS					
Investment Income	5,072	8,680	4,670	32,000	5,000
COP Investment Income	29,290	22,728	15,000	0	0
TOTAL INVESTMENT INCOME	34,362	31,407	19,670	32,000	5,000

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: BOARD OF ALDERMEN

ACCT CODE: 10101

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	5,901	6,149	7,150	6,389	7,950
Office Supplies	29	86	130	50	150
Operating Supplies	1,679	1,338	2,350	1,000	2,000
Communications & Postage	1,122	626	990	850	950
Printing & Duplicating	367	105	65	500	125
Publicity & Literature	87	605	430	1,600	1,150
Professional Services	0	0	875	200	500
Transportation & Training	830	0	0	3,200	2,200
TOTALS	10,015	8,908	11,990	13,789	15,025

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	5,267	5,517	6,500	5,750	7,200
51006	Lagers	231	209	200	200	250
51007	Social Security	403	422	450	439	500
TOTAL PERSONNEL SERVICES		5,901	6,149	7,150	6,389	7,950
OFFICE SUPPLIES						
52001	Office Supplies	29	86	130	50	150
TOTAL OFFICE SUPPLIES		29	86	130	50	150
OPERATING SUPPLIES						
56015	Miscellaneous	1679	1,338	2,350	1,000	2,000
TOTAL OPERATING SUPPLIES		1,679	1,338	2,350	1,000	2,000
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	1,122	626	990	850	950
TOTAL COMM & POSTAGE		1,122	626	990	850	950
PRINTING & DUPLICATING						
55011	Printing	367	105	65	500	125
TOTAL PRINTING & DUPLICATING		367	105	65	500	125
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	0	0	0	1,000	500
55005	Advertising	87	80	80	100	150
55037	Public Relations	0	525	350	500	500
TOTAL PUBLICITY & LITERATURE		87	605	430	1,600	1,150
PROFESSIONAL SERVICES						
55009	Contract Services	0	0	875	200	500
TOTAL PROFESSIONAL SERVICES		0	0	875	200	500
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	830	0	0	3,000	2,000
55006	Mileage Reimbursement	0	0	0	200	200
TOTAL TRANSP & TRAINING		830	0	0	3,200	2,200
TOTAL BOARD OF ALDERMEN		10,015	8,908	11,990	13,789	15,025

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: CITY ADMINISTRATION

ACCT CODE: 10202

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	95,872	88,401	90,787	91,199	92,708
Office Supplies	2,884	1,696	1,750	2,500	2,000
Operating Supplies	17,404	19,548	18,725	17,600	21,600
Communications & Postage	6,729	8,392	5,876	6,500	6,700
Printing & Duplicating	433	405	500	500	500
Publicity & Literature	28,910	14,374	27,705	24,200	30,700
Utility Service	4,924	4,977	9,113	7,000	7,200
Professional Services	100,512	108,253	139,999	122,810	114,400
Repairs & Maintenance	845	649	862	3,200	500
Transportation & Training	7,022	5,010	4,068	5,000	4,500
Fixed Charges	42,854	50,535	53,739	43,500	54,000
Capital Outlay	0	0	0	1,000	0
TOTALS	308,389	302,240	353,124	325,009	334,808

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	66,443	63,128	63,268	63,787	64,501
51004	Overtime	446	0	0	500	500
51006	Lagers	5,017	3,924	4,682	5,103	4,773
51007	Social Security	5,030	4,784	4,840	4,880	4,934
51008	Health Insurance	17,744	16,565	17,997	16,929	18,000
51009	Tuition Reimbursement	1191.6	0	0	0	0
TOTAL PERSONNEL SERVICES		95,872	88,401	90,787	91,199	92,708
OFFICE SUPPLIES						
52001	Office Supplies	2,206	1,671	1,750	2,000	2,000
52004	Minor Apparatus	678	25	0	500	0
TOTAL OFFICE SUPPLIES		2,884	1,696	1,750	2,500	2,000
OPERATING SUPPLIES						
52005	Janitorial Supplies	8	40	25	100	100
52022	Electronic Equipment	0	0	1,200	2,500	1,500
56015	Miscellaneous Expense	17,396	19,508	17,500	15,000	20,000
TOTAL OPERATING SUPPLIES		17,404	19,548	18,725	17,600	21,600
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	3,004	2,062	1,821	3,000	2,000
52015	Postage	3,179	2,991	2,780	3,000	3,200
55036	Internet Services	546	549	1,275	500	1,500
55040	IT Services/Equip	0	2,789	0	0	0
TOTAL COMM & POSTAGE		6,729	8,392	5,876	6,500	6,700
PRINTING & DUPLICATING						
55011	Printing	433	405	500	500	500
TOTAL PRINTING & DUPLICATING		433	405	500	500	500
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	80	40	100	200	200
55005	Advertising	3,022	3,066	4,060	3,000	4,500
55020	Economic Development	24,462	9,618	22,545	20,000	25,000
55070	Unemployment	0	0	0	0	0
56014	Safety Program Expense	1,346	1,650	1,000	1,000	1,000
TOTAL PUBLICITY & LITERATURE		28,910	14,374	27,705	24,200	30,700
UTILITY SERVICES						
55001	Telephone	2,248	2,345	3,140	3,000	3,200
55012	Electric	1,333	1,327	4,880	2,500	2,500
55014	Gas	1,342	1,305	1,093	1,500	1,500
TOTAL UTILITY SERVICES		4,924	4,977	9,113	7,000	7,200
PROFESSIONAL SERVICES						
55004	Audit	2,810	2,937	2,937	2,810	3,000
55009	Contract Services	13,120	31,959	20,406	25,000	39,000
55015	Legal Services	55,900	29,507	77,306	60,000	45,400
55018	Elections	4,663	8,075	9,000	7,000	9,000
55017	Judicial Services	3,000	3,300	3,000	3,000	3,000
55019	Animal Control Services	21,019	32,476	27,350	25,000	15,000
TOTAL PROFESSIONAL SERVICES		100,512	108,253	139,999	122,810	114,400
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	221	50	862	1,500	500
54004	Electronic Equipment Maint	0	0	0	1,000	0
55002	Office Equipment Lease	624	598	0	700	0
TOTAL REPAIR & MAINT SERVICES		845	649	862	3,200	500

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	6,671	3,956	4,000	4,000	4,000
55006	Mileage Reimbursement	351	1,054	68	500	500
52003	Fuel & Oil	0	0	0	500	0
TOTAL TRANSP & TRAINING		7,022	5,010	4,068	5,000	4,500
FIXED CHARGES						
55003	Property, Liability, Workers Comp Ins.	39,348	46,368	49,500	40,000	50,000
55023	Parking Lot Lease	0	0	0	0	0
56016	Damage/Claims	0	0	0	0	0
56020	Mayors Christmas Tree	3,506	4,167	4,239	3,500	4,000
TOTAL FIXED CHARGES		42,854	50,535	53,739	43,500	54,000
CAPITAL OUTLAY						
54002	Furniture/Fixtures	0	0	0	1,000	0
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	1,000	0

TOTAL CITY ADMINISTRATION		308,389	302,240	353,124	325,009	334,808
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DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: BUILDING & ZONING

ACCT CODE: 10606

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	61,374	51,768	46,450	75,200	83,090
Office Supplies	116	170	290	100	300
Operating Supplies	513	489	725	1,000	1,475
Communications & Postage	2,363	1,604	1,555	2,000	2,000
Printing & Duplicating	163	230	68	300	200
Publicity & Literature	523	938	1,000	1,250	1,200
Professional Services	11,131	32,838	55,000	50,000	55,000
Repairs & Maintenance	288	748	500	500	500
Transportation & Training	2,471	1,327	935	2,500	1,750
Capital Outlay	0	0	0	0	0
TOTALS	78,942	90,111	106,523	132,850	145,515

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	45,758	38,394	31,980	49,900	49,172
51004	Overtime	0	0	0	0	500
51006	Lagers	3,453	2,696	2,580	4,000	3,639
51007	Social Security	3,494	2,920	2,390	3,800	3,762
51008	Health Insurance	8,669	7,758	9,500	17,500	26,017
TOTAL PERSONNEL SERVICES		61,374	51,768	46,450	75,200	83,090
OFFICE SUPPLIES						
52001	Office Supplies	116	170	290	100	300
TOTAL OFFICE SUPPLIES		116	170	290	100	300
OPERATING SUPPLIES						
52006	Code Enforcement Supplies	75	55	250	1000	1,000
51005	Clothing Allowance	275	275	275	0	275
56015	Miscellaneous Expense	163	159	200	0	200
TOTAL OPERATING SUPPLIES		513	489	725	1,000	1,475
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	2,039	1,402	1,275	1,500	1,500
52015	Postage	324	203	280	500	500
55040	IT Services/Equip	0	0	0	0	0
TOTAL COMM & POSTAGE		2,363	1,604	1,555	2,000	2,000
PRINTING & DUPLICATING						
55011	Printing	163	230	68	300	200
TOTAL PRINTING & DUPLICATING		163	230	68	300	200
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	203	0	0	500	200
55005	Advertising	320	938	1,000	750	1,000
TOTAL PUBLICITY & LITERATURE		523	938	1,000	1,250	1,200
PROFESSIONAL SERVICES						
55009	Contract Services	4,500	28,863	55,000	45,000	50,000
55010	Engineering	6,631	3,975	0	5,000	5,000
TOTAL PROFESSIONAL SERVICES		11,131	32,838	55,000	50,000	55,000
REPAIR & MAINTENANCE SERVICES						
54005	Vehicle Maint	288	748	500	500	500
55002	Office Equipment Lease	0	0	0	0	0
TOTAL REPAIR & MAINT SERVICES		288	748	500	500	500
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	1,595	494	135	1,500	750
52003	Fuel & Oil	876	833	800	1,000	1,000
TOTAL TRANSP & TRAINING		2,471	1,327	935	2,500	1,750
CAPITAL OUTLAY						
57002	Capital Assets	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0
TOTAL BUILDING & ZONING		78,942	90,111	106,523	132,850	145,515

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: MUNICIPAL COURT

ACCT CODE: 10404

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	116,810	141,126	148,285	146,900	149,824
Office Supplies	727	1,612	1,600	1,650	1,650
Operating Supplies	324	141	500	600	600
Communications & Postage	1,765	1,221	1,550	1,700	1,800
Printing & Duplicating	64	345	150	500	500
Publicity & Literature	45	0	0	100	0
Utility Service	878	900	650	900	900
Professional Services	22,223	22,926	17,000	24,200	24,200
Repairs & Maintenance	79	163	0	500	300
Transportation & Training	245	1,241	200	2,300	2,300
Fixed Charges	300	249	219	500	300
Capital Outlay	0	0	0	500	500
TOTALS	143,461	169,923	170,154	180,350	182,874

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	85,630	94,331	96,250	96,000	97,500
51004	Overtime	0	0	0	500	
51006	Lagers	6,199	7,167	7,078	7,700	7,220
51007	Social Security	6,388	6,887	7,363	7,400	7,510
51008	Health Insurance	18,593	32,741	37,594	35,300	37,594
51010	Insurance Refund	0		0	0	0
TOTAL PERSONNEL SERVICES		116,810	141,126	148,285	146,900	149,824
OFFICE SUPPLIES						
52001	Office Supplies	727	789	800	800	850
52004	Minor Apparatus	0	823	800	850	800
TOTAL OFFICE SUPPLIES		727	1,612	1,600	1,650	1,650
OPERATING SUPPLIES						
56015	Miscellaneous Expense	324	141	500	600	600
TOTAL OPERATING SUPPLIES		324	141	500	600	600
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	622	626	600	650	650
52015	Postage	561	510	500	550	550
55040	IT Services/Equip	583	85	450	500	600
TOTAL COMM & POSTAGE		1,765	1,221	1,550	1,700	1,800
PRINTING & DUPLICATING						
55011	Printing	64	345	150	500	500
TOTAL PRINTING & DUPLICATING		64	345	150	500	500
PUBLICITY & LITERATURE						
55005	Advertising	45	0	0	100	0
TOTAL PUBLICITY & LITERATURE		45	0	0	100	0
UTILITY SERVICES						
55001	Telephone	878	900	650	900	900
TOTAL UTILITY SERVICES		878	900	650	900	900
PROFESSIONAL SERVICES						
55009	Contract Services	6,509	7,027	3,500	8,000	8,000
55017	Judicial Services	15,714	15,899	13,500	16,200	16,200
TOTAL PROFESSIONAL SERVICES		22,223	22,926	17,000	24,200	24,200
REPAIR & MAINTENANCE SERVICES						
54004	Electronic Equipment Maint	79	163	0	500	300
55002	Office Equipment Lease	0	0	0	0	0
TOTAL REPAIR & MAINT SERVICES		79	163	0	500	300
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	245	1,062	200	2,000	2,000
55006	Mileage Reimbursement	0	179	0	300	300
TOTAL TRANSP & TRAINING		245	1,241	200	2,300	2,300
FIXED CHARGES						
55003	Workers Comp Ins	300	249	219	300	300
56003	Refunds	0	0		200	
TOTAL FIXED CHARGES		300	249	219	500	300
CAPITAL OUTLAY						
54002	Furniture/Fixtures	0	0	0	500	500
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	500	500
TOTAL MUNICIPAL COURT		143,461	169,923	170,154	180,350	182,874

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: PUBLIC SAFETY

ACCT CODE: 10408

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	1,347,189	1,375,747	1,375,242	1,480,410	1,517,110
Office Supplies	2,298	2,126	2,577	4,000	3,000
Operating Supplies	11,987	15,576	17,951	33,000	27,000
Communications & Postage	11,557	13,418	8,600	12,400	11,850
Printing & Duplicating	191	128	200	1,000	500
Publicity & Literature	431	562	500	2,500	1,500
Utility Service	18,408	16,826	17,100	22,200	17,000
Professional Services	96,512	90,536	84,084	103,000	105,000
Repairs & Maintenance	14,040	24,998	15,412	21,500	21,500
Transportation & Training	34,826	34,983	23,510	35,000	35,000
Fixed Charges	55,568	60,239	74,379	50,000	70,000
Grants	22,507	24,820	11,200	23,000	35,000
Capital Outlay	0	350	350	500	500
TOTALS	1,615,515	1,660,310	1,631,105	1,788,510	1,844,960

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	814,088	824,731	819,778	875,450	884,135
51004	Overtime	88,184	80,950	52,416	70,000	70,000
51006	Lagers	93,368	95,060	101,483	98,700	100,400
51007	Social Security	67,732	67,834	64,945	67,260	67,700
51008	Health Insurance	282,817	309,363	336,620	367,500	394,875
51009	Tuition Reimbursement	1,000	-2,191	0	1,500	0
51010	Insurance Refund	0	0	0	0	0
TOTAL PERSONNEL SERVICES		1,347,189	1,375,747	1,375,242	1,480,410	1,517,110
OFFICE SUPPLIES						
52001	Office Supplies	2,298	2,126	2,577	4,000	3,000
TOTAL OFFICE SUPPLIES		2,298	2,126	2,577	4,000	3,000
OPERATING SUPPLIES						
52002	Uniforms	2,498	6,524	8,194	8,500	8,500
55026	Cleaning Allowance	1,203	1,537	750	4,000	3,000
52004	Minor Apparatus	711	1,441	1,000	4,500	3,000
52005	Janitorial Supplies	3	21	250	500	500
52011	Training Supplies	473	0	300	1,000	1,000
52012	Special Apparel	1,466	695	2,297	4,500	3,500
52027	Ammunition	1,655	2,782	1,500	2,500	2,500
56001	DWI/Drug Offense	0	0	750	1,000	1,000
56015	Miscellaneous Expense	3,978	2,575	2,910	6,500	4,000
TOTAL OPERATING SUPPLIES		11,987	15,576	17,951	33,000	27,000
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	8,223	7,458	5,910	8,000	7,500
52015	Postage	311	273	300	700	350
55036	Internet Service	2,077	1,911	2,345	1,700	2,500
55040	IT Services/Equip	946	3,776	45	2,000	1,500
TOTAL COMM & POSTAGE		11,557	13,418	8,600	12,400	11,850
PRINTING & DUPLICATING						
55011	Printing	191	128	200	1,000	500
TOTAL PRINTING & DUPLICATING		191	128	200	1,000	500
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	40	40	0	500	500
55005	Advertising	0	0	250	1,000	500
55037	Public Relations	391	522	250	1,000	500
TOTAL PUBLICITY & LITERATURE		431	562	500	2,500	1,500
UTILITY SERVICES						
55001	Telephone	7,933	7,874	7,900	8,000	8,000
55012	Electric	8,053	6,791	7,200	11,000	9,000
55014	Gas	2,423	2,160	2,000	3,200	0
TOTAL UTILITY SERVICES		18,408	16,826	17,100	22,200	17,000
PROFESSIONAL SERVICES						
55009	Contract Services	23,643	31,640	31,500	32,000	32,000
55008	Prisoner Housing	33,715	29,530	10,000	30,000	30,000
55010	Dispatching Service	39,155	29,366	42,584	41,000	43,000
TOTAL PROFESSIONAL SERVICES		96,512	90,536	84,084	103,000	105,000
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	233	1,623	250	4,000	3,000
54004	Electronic Equipment Maint	2,321	4,015	2,500	4,000	3,000
54005	Vehicle Maint	11,486	19,360	12,662	13,000	15,000
55002	Office Equipment Lease	0	0	0	500	500
TOTAL REPAIR & MAINT SERVICES		14,040	24,998	15,412	21,500	21,500

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	6,613	6,387	1,975	4,500	4,500
55006	Mileage Reimbursement	0	28	35	500	500
52003	Fuel & Oil	28,213	28,568	21,500	30,000	30,000
TOTAL TRANSP & TRAINING		34,826	34,983	23,510	35,000	35,000
FIXED CHARGES						
55003	Workers Comp Insurance	53,084	60,048	63,879	50,000	65,000
56016	Damage/Claims	2,484	191	10,500	0	5,000
TOTAL FIXED CHARGES		55,568	60,239	74,379	50,000	70,000
GRANTS						
56005	Grant Match	4,110	0	10,000	20,000	15,000
58001	D.A.R.E. Expenses	18,397	24,820	1,200	3,000	20,000
58005	Law Enforcement Block Equipment	0	0	0	0	0
TOTAL GRANT EXPENSE		22,507	24,820	11,200	23,000	35,000
CAPITAL OUTLAY						
54002	Furniture/Fixtures	0	350	350	500	500
57002	Capital Assets	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	350	350	500	500
TOTAL PUBLIC SAFETY		1,615,515	1,660,310	1,631,105	1,788,510	1,844,960

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: EMERGENCY MANAGEMENT

ACCT CODE: 10505

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	34,771	34,771	34,800	34,800	34,800
Office Supplies	300	285	300	300	300
Operating Supplies	1,682	1,068	1,000	3,000	3,000
Communications & Postage	1,655	1,499	4,200	1,900	2,400
Printing & Duplicating	186	43	250	250	250
Utility Service	506	343	4,150	1,000	10,600
Professional Services	486	0	1,000	1,000	1,000
Repairs & Maintenance	3,865	4,516	5,000	5,000	5,000
Transportation & Training	190	342	400	300	400
Capital Outlay	0	0	0	0	0
TOTALS	43,642	42,867	51,100	47,550	57,750

CODE 10	EXPENDITURE DETAIL	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
	PERSONNEL SERVICES					
51001	Salaries	32,300	32,300	32,300	32,300	32,300
51007	Social Security	2,471	2,471	2,500	2,500	2,500
	TOTAL PERSONNEL SERVICES	34,771	34,771	34,800	34,800	34,800
	OFFICE SUPPLIES					
52001	Office Supplies	300	285	300	300	300
	TOTAL OFFICE SUPPLIES	300	285	300	300	300
	OPERATING SUPPLIES					
52010	Disaster Supplies	1,244	881	1,000	1,000	1,000
56015	Miscellaneous Expense	438	187		2,000	2,000
	TOTAL OPERATING SUPPLIES	1,682	1,068	1,000	3,000	3,000
	COMMUNICATIONS & POSTAGE					
55033	Mobile Communications	1,181	787	900	900	900
55041	IT Services/Equip	473	712	3,300	1,000	1,500
	TOTAL COMM & POSTAGE	1,655	1,499	4,200	1,900	2,400
	PRINTING & DUPLICATING					
55011	Printing	186	43	250	250	250
	TOTAL PRINTING & DUPLICATING	186	43	250	250	250
	UTILITY SERVICES					
55001	Telephone	0	0	0	0	1,600
55012	Electric Service	506	343	4,150	1000	6,000
55014	Gas	0	0	0	0	3,000
	TOTAL UTILITY SERVICES	506	343	4,150	1,000	10,600
	PROFESSIONAL SERVICES					
55009	Contract Services	486	0	1,000	1,000	1,000
	TOTAL PROFESSIONAL SERVICES	486	0	1,000	1,000	1,000
	REPAIR & MAINTENANCE SERVICES					
54008	Emergency Equipment Maint	3,865	4,516	5,000	5,000	5,000
	TOTAL REPAIR & MAINT SERVICES	3,865	4,516	5,000	5,000	5,000
	TRANSPORTATION & TRAINING					
55013	Dues & Conferences	190	342	400	300	400
	TOTAL TRANSP & TRAINING	190	342	400	300	400
	CAPITAL OUTLAY					
57002	Capital Assets	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL EMERGENCY MANAGEMENT		43,642	42,867	51,100	47,550	57,750

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	538,428	541,671	554,740	572,870	588,046
Office Supplies	1,169	372	2,750	1,500	1,500
Operating Supplies	70,299	68,478	67,300	76,500	76,500
Communications & Postage	16,735	19,418	18,525	20,250	22,250
Printing & Duplicating	278	128	120	500	500
Publicity & Literature	24,544	20,190	12,300	28,250	21,250
Utility Service	92,084	86,115	79,500	97,000	97,000
Professional Services	37,479	29,549	26,100	35,050	33,000
Repairs & Maintenance	673,999	211,754	96,675	133,500	124,000
Transportation & Training	23,511	20,547	14,325	24,000	23,000
Materials	4,277	6,564	5,750	23,000	18,000
Fixed Charges	20,255	24,249	30,500	27,050	27,000
Capital Outlay	560	10,619	2,500	2,500	2,500
TOTALS	1,503,618	1,039,655	911,085	1,041,970	1,034,546

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	382,055	375,914	385,000	390,000	395,000
51004	Overtime	9,780	11,825	4,000	15,000	15,000
51006	Lagers	22,526	23,220	23,104	24,070	24,500
51007	Social Security	29,441	29,139	24,863	26,000	27,500
51008	Health Insurance	94,627	101,572	117,773	117,800	126,046
TOTAL PERSONNEL SERVICES		538,428	541,671	554,740	572,870	588,046
OFFICE SUPPLIES						
52001	Office Supplies	1,169	372	2,750	1,500	1,500
TOTAL OFFICE SUPPLIES		1,169	372	2,750	1,500	1,500
OPERATING SUPPLIES						
52002	Uniforms	686	345	1,000	1,500	1,500
52004	Minor Apparatus	10,120	7,392	5,000	8,000	8,000
52005	Janitorial Supplies	4,779	5,930	5,500	6,000	6,000
52009	Concession Supplies	54,173	54,381	55,000	60,000	60,000
52012	Special Apparel/Safety Equip	63	224	250	500	500
56015	Miscellaneous Expense	478	206	550	500	500
TOTAL OPERATING SUPPLIES		70,299	68,478	67,300	76,500	76,500
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	4,967	2,984	3,025	3,500	5,500
55036	Internet Service	11,742	15,244	15,000	16,000	16,000
52015	Postage	25	1	0	250	250
55040	IT Services/Equip	0	1,190	500	500	500
TOTAL COMM & POSTAGE		16,735	19,418	18,525	20,250	22,250
PRINTING & DUPLICATING						
55011	Printing	278	128	120	500	500
TOTAL PRINTING & DUPLICATING		278	128	120	500	500
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	0	0	0	5,000	0
55005	Advertising	451	400	500	1,000	1,000
55035	Festivals	23,789	19,790	11,800	22,000	20,000
55037	Public Relations	305	0	0	250	250
TOTAL PUBLICITY & LITERATURE		24,544	20,190	12,300	28,250	21,250
UTILITY SERVICES						
55001	Telephone	6,539	8,437	5,500	7,000	7,000
55012	Electric	77,446	67,503	60,000	75,000	75,000
55031	Propane	8,100	10,175	14,000	15,000	15,000
TOTAL UTILITY SERVICES		92,084	86,115	79,500	97,000	97,000
PROFESSIONAL SERVICES						
55009	Contract Services	28,096	22,404	23,000	25,000	25,000
55010	Engineering Services	1,599	0	0	50	0
55024	Recreation Programs	7,785	7,146	3,100	10,000	8,000
TOTAL PROFESSIONAL SERVICES		37,479	29,549	26,100	35,050	33,000
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	637,743	156,462	55,000	75,000	55,000
53008	Sign Maint/Replacement	310	266	1,175	1,500	1,500
53013	City Lake Maint	16	0	0	500	3,000
53015	Ball Diamond Maint	4,542	8,234	8,500	10,000	10,000
53016	Athletic Field Maint	60	0	0	2,000	2,000
53017	Arena Maint	58	31	0	2,000	2,000
53018	Field Lighting Maint	0	6,781	2,500	4,000	8,000
54003	Equipment Maint	15,850	13,299	13,500	15,000	15,000
54004	Electronic Equipment Maint	478	0	0	500	500
54005	Vehicle Maint	9,895	21,582	10,000	15,000	15,000
55002	Office Equipment Lease	0	0	0	0	
56017	Table/Chair Replacement	0	3,617	4,000	4,000	6,000
55025	Equipment Rental	5,045	1,482	2,000	4,000	6,000
TOTAL REPAIR & MAINT SERVICES		673,999	211,754	96,675	133,500	124,000

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	7,081	4,993	1,325	6,000	6,000
55006	Mileage Reimbursement	0	288	0	0	0
52003	Fuel & Oil	16,430	15,266	13,000	18,000	17,000
TOTAL TRANSP & TRAINING		23,511	20,547	14,325	24,000	23,000
MATERIALS						
52007	Chemicals	600	51	750	3,000	3,000
52020	Rock/Gravel	3,677	6,514	5,000	20,000	15,000
TOTAL MATERIALS		4,277	6,564	5,750	23,000	18,000
FIXED CHARGES						
55003	Workers Comp Insurance	20,255	24,249	25,500	27,000	27,000
56018	Refunds	0	0	0	0	0
56016	Damage/Claims	0	0	5,000	50	0
TOTAL FIXED CHARGES		20,255	24,249	30,500	27,050	27,000
CAPITAL OUTLAY						
54002	Furniture/Fixtures	560	0	2,500	2,500	2,500
57001	Capital Improvements	0	0	0	0	0
57002	Capital Assets	0	10,619	0	0	0
TOTAL CAPITAL OUTLAY		560	10,619	2,500	2,500	2,500
TOTAL PARKS & RECREATION		1,503,618	1,039,655	911,085	1,041,970	1,034,546

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: POOL

ACCT CODE: 10707

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	108,787	116,623	122,150	124,000	129,000
Office Supplies	4,173	862	1,875	2,000	2,000
Operating Supplies	10,452	11,965	8,500	7,250	13,300
Printing & Duplicating	78	0	0	0	0
Publicity & Literature	1,180	454	250	1,750	1,500
Professional Services	7,983	6,062	9,050	7,000	10,500
Repairs & Maintenance	14,082	8,506	11,500	8,000	20,500
Transportation & Training	2,222	0	0	2,000	2,500
Materials	19,593	22,441	19,000	22,000	22,000
Fixed Charges	3,198	11,148	5,000	12,250	8,000
Capital Outlay	6,611	2,219	500	8,000	4,000
TOTALS	178,359	180,280	177,825	194,250	213,300

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	101,056	108,335	113,400	115,000	120,000
51007	Social Security	7,731	8,288	8,750	9,000	9,000
TOTAL PERSONNEL SERVICES		108,787	116,623	122,150	124,000	129,000
OFFICE SUPPLIES						
52001	Office Supplies	4,173	862	1,875	2,000	2,000
TOTAL OFFICE SUPPLIES		4,173	862	1,875	2,000	2,000
OPERATING SUPPLIES						
52002	Uniforms	589.8	669	1,800	1,000	2,000
52004	Minor Apparatus	1667	416	190	500	500
52005	Janitorial Supplies	1058	1105	1,230	1,500	1,500
52009	Concession Supplies	689	1,022	5,000	0	5,000
52012	Special Apparel/Safety Equip	4,258	8,533	280	4,000	4,000
52013	Operating Supplies	1863	0	0	0	50
56015	Miscellaneous Expense	328	221	0	250	250
TOTAL OPERATING SUPPLIES		10,452	11,965	8,500	7,250	13,300
PRINTING & DUPLICATING						
55011	Printing	78	0	0	0	0
TOTAL PRINTING & DUPLICATING		78	0	0	0	0
PUBLICITY & LITERATURE						
55005	Advertising	454	454	250	500	500
55037	Public Relations	0	0	0	250	0
56010	Swim Team Expense	726	0	0	1,000	1,000
TOTAL PUBLICITY & LITERATURE		1,180	454	250	1,750	1,500
PROFESSIONAL SERVICES						
55009	Contract Services	5,483	6,062	8,000	4,500	8,000
55030	Training Services	2,500	0	1,050	2,500	2,500
TOTAL PROFESSIONAL SERVICES		7,983	6,062	9,050	7,000	10,500
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	8,253	7,031	3,000	0	7,500
53002	Pool Maintenance	4,290	1,475	7,000	5,000	10,000
53008	Sign Maintenance	1,538	0	1,500	2,500	2,500
54004	Electronic Equipment Maint	0	0	0	500	500
55002	Office Equipment Lease	0	0	0	0	0
TOTAL REPAIR & MAINT SERVICES		14,082	8,506	11,500	8,000	20,500
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	2,222	0	0	2,000	2,500
55006	Mileage Reimbursement	0	0	0	0	0
TOTAL TRANSP & TRAINING		2,222	0	0	2,000	2,500
MATERIALS						
52007	Chemicals	19,593	22,441	19,000	22,000	22,000
TOTAL MATERIALS		19,593	22,441	19,000	22,000	22,000
FIXED CHARGES						
55003	Workers Comp	3,198	11,148	5,000	12,000	8,000
56003	Refunds	0	0	0	250	0
TOTAL FIXED CHARGES		3,198	11,148	5,000	12,250	8,000

CODE 10EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
CAPITAL OUTLAY						
54002	Furniture/Fixtures	6,611	2,219	500	8,000	4,000
TOTAL CAPITAL OUTLAY		6,611	2,219	500	8,000	4,000
TOTAL POOL		178,359	180,280	177,825	194,250	213,300

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	41,762	33,249	37,600	39,500	40,500
Office Supplies	26	59	100	500	500
Operating Supplies	2,739	3,487	1,450	3,500	3,500
Communications & Postage	16	68	60	600	600
Publicity & Literature	178	319	0	500	500
Utility Service	11,603	10,361	9,050	11,750	11,000
Professional Services	4,434	5,623	5,500	5,500	6,000
Repairs & Maintenance	4,544	11,287	4,250	5,000	5,000
Transportation & Training	646	921	500	1,050	1,050
Fixed Charges	1,179	1,083	1,000	1,750	1,750
TOTALS	67,127	66,459	59,510	69,650	70,400

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	34,352	30,886	35,000	36,750	37,750
51004	Overtime	0	0	0	0	0
51006	Lagers	467	0	0	0	0
51007	Social Security	2,575	2,363	2,600	2,750	2,750
51008	Health Insurance	4,368	0	0	0	0
TOTAL PERSONNEL SERVICES		41,762	33,249	37,600	39,500	40,500
OFFICE SUPPLIES						
52001	Office Supplies	26	59	100	500	500
TOTAL OFFICE SUPPLIES		26	59	100	500	500
OPERATING SUPPLIES						
52005	Janitorial Supplies	2,127	3,043	1,200	3,000	3,000
56015	Miscellaneous Expense	611	444	250	500	500
TOTAL OPERATING SUPPLIES		2,739	3,487	1,450	3,500	3,500
COMMUNICATIONS & POSTAGE						
52015	Postage	16	68	60	100	100
56017	Tables & Chairs	0	0	0	500	500
TOTAL COMM & POSTAGE		16	68	60	600	600
PUBLICITY & LITERATURE						
55005	Advertising	178	319	0	500	500
TOTAL PUBLICITY & LITERATURE		178	319	0	500	500
UTILITY SERVICES						
55001	Telephone	1,671	1,170	750	2,000	2,000
55012	Electric	6,171	5,604	5,800	6,500	6,000
55036	Internet	786	991	0	0	0
55014	Gas	2,975	2,596	2,500	3,250	3,000
TOTAL UTILITY SERVICES		11,603	10,361	9,050	11,750	11,000
PROFESSIONAL SERVICES						
55009	Contract Services	4,434	5,623	5,500	5,500	6,000
TOTAL PROFESSIONAL SERVICES		4,434	5,623	5,500	5,500	6,000
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	4,287	9,725	4,000	4,000	4,000
54005	Vehicle Maint	257	1,562	250	1,000	1,000
TOTAL REPAIR & MAINT SERVICES		4,544	11,287	4,250	5,000	5,000
TRANSPORTATION & TRAINING						
52003	Fuel & Oil	646	921	500	1,000	1,000
55006	Mileage Reimbursement	0	0	0	50	50
TOTAL TRANSP & TRAINING		646	921	500	1,050	1,050
FIXED CHARGES						
55003	Workers Comp Ins	1,179	1,083	1,000	1,750	1,750
TOTAL FIXED CHARGES		1,179	1,083	1,000	1,750	1,750
TOTAL SENIOR SERVICES		67,127	66,459	59,510	69,650	70,400

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Contract Services	16,922	6,300	7,324	4,000	0
Engineering Services	40,818	0	0	0	0
Miscellaneous Expenses	6,022	2,174	223	600	5,000
Capital Improvements	2,709,248	1,122,648	193,803	200,000	0
COP Principal	90,000	65,000	70,000	70,000	290,000
COP Interest	156,975	179,530	177,840	177,840	176,020
COP Admin Fees	1,250	1,250	1,250	0	1,250
Bond Issuance Cost	6,345	0	0	0	0
Debt Service	0	0	0	0	0
TOTALS	3,027,580	1,376,903	450,440	452,440	472,270

TRANSPORTATION

FUND

REVENUE AND EXPENDITURE SUMMARY

TRANSPORTATION FUND	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Transportation Sales Tax	554,166	577,506	577,000	570,430	594,000
Investment Income	634	1,948	1,540	1,500	1,500
Miscellaneous Income	3,968	100,337	0	1,000	0
TOTAL REVENUES	558,767	679,790	578,540	572,930	595,500
EXPENDITURES					
Personnel Services	217,476	229,999	191,599	237,410	215,146
Operations and Maintenance	267,598	300,542	291,018	317,050	309,150
Capital Outlay	148,200	63,041	55,200	75,277	107,500
TOTAL EXPENDITURES	633,274	593,582	537,817	629,737	631,796
REVENUES over (under) Expenditures	-74,507	86,208	40,723	-56,807	-36,296
Fund Balance at beginning of year	496,668	422,161	508,369	477,184	549,092
FUND BALANCE - ENDING	422,161	508,369	549,092	420,377	512,796

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: STREET MAINTENANCE

ACCT CODE: 15303

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	217,476	229,999	191,599	237,410	215,146
Office Supplies	5	20	250	1,000	1,000
Operating Supplies	6,152	2,526	12,800	6,000	11,400
Communications & Postage	1,971	2,193	2,280	3,100	2,600
Printing & Duplicating	155	147	95	200	200
Publicity & Literature	111	389	375	250	250
Utility Service	103,581	99,766	101,600	104,500	107,200
Professional Services	22,433	15,735	6,538	15,500	7,500
Repairs & Maintenance	24,785	39,569	54,350	35,000	48,500
Transportation & Training	6,594	7,388	5,900	8,500	8,000
Materials	41,097	68,145	44,580	76,500	56,000
Fixed Charges	60,714	64,665	62,250	66,500	66,500
Grants	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Capital Outlay	148,200	63,041	55,200	75,277	107,500
TOTALS	633,274	593,582	537,817	629,737	631,796

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	136,145	142,535	115,067	145,200	134,527
51004	Overtime	7,197	8,824	7,500	7,500	7,500
51005	Clothing Allowance	935	935	1,000	1,200	1,200
51006	Lagers	10,821	11,246	8,712	11,160	8,845
51007	Social Security	10,377	10,966	8,520	11,100	9,144
51008	Health Insurance	52,002	55,492	50,800	61,250	53,930
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
TOTAL PERSONNEL SERVICES		217,476	229,999	191,599	237,410	215,146
OFFICE SUPPLIES						
52001	Office Supplies	5	20	250	1,000	1,000
TOTAL OFFICE SUPPLIES		5	20	250	1,000	1,000
OPERATING SUPPLIES						
52002	Uniforms	0	194	150	400	400
52004	Minor Apparatus - Tools	5,697	2,152	8,000	5,000	8,000
52005	Janitorial Supplies	0	0	0	0	0
52012	Special Apparel - Safety Equipment	407	82	450	500	500
56015	Miscellaneous Expense	48	98	4,200	100	2,500
TOTAL OPERATING SUPPLIES		6,152	2,526	12,800	6,000	11,400
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	1,971	2,193	2,280	2,500	2,500
52015	Postage	0	0	0	100	100
55040	IT Services/Equip	0	0	0	500	0
TOTAL COMM & POSTAGE		1,971	2,193	2,280	3,100	2,600
PRINTING & DUPLICATING						
55011	Printing	155	147	95	200	200
TOTAL PRINTING & DUPLICATING		155	147	95	200	200
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	0	0	0	0	0
55005	Advertising	111	389	375	250	250
55070	Unemployment	0	0	0	0	0
TOTAL PUBLICITY & LITERATURE		111	389	375	250	250
UTILITY SERVICES						
55001	Telephone	208	203	50	500	200
55012	Electric	102,024	98,362	99,600	104,000	105,000
55031	Propane	1,350	1,200	1,950	0	2,000
TOTAL UTILITY SERVICES		103,581	99,766	101,600	104,500	107,200
PROFESSIONAL SERVICES						
55004	Audit	2,810	2,938	2,938	3,000	3,000
55009	Contract Services	2,057	2,837	3,600	2,500	3,500
55010	Engineering Services	17,566	9,960	0	10,000	1,000
TOTAL PROFESSIONAL SERVICES		22,433	15,735	6,538	15,500	7,500
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	1,416	245	9,000	3,000	5,000
53009	Right of Way Maintenance	4,564	13,965	13,500	15,000	15,000
53010	Street Sign Maintenance	2,688	4,008	5,750	2,000	5,000
54003	Equipment Maintenance	7,444	10,657	6,500	5,000	7,000
54004	Electronic Equipment Maintenance	0	0	0	0	0
54005	Vehicle Maint	7,885	10,694	19,000	7,500	15,000
55002	Office Equipment Lease	0	0	0	0	0
55025	Equipment Rental	788	0	600	2,500	1,500
TOTAL REPAIR & MAINT SERVICES		24,785	39,569	54,350	35,000	48,500

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	250	1,463	400	1,000	1,000
52003	Fuel & Oil	6,344	5,924	5,500	7,500	7,000
TOTAL TRANSP & TRAINING		6,594	7,388	5,900	8,500	8,000
MATERIALS						
52007	Chemicals	335	0	1,400	1,000	1,000
52014	Paint/Striping	300	739	180	3,000	1,000
52018	Other Construction Materials	0	0	0	0	0
52019	Salt/Sand	27,993	45,967	30,500	30,000	30,000
52020	Rock/Gravel	971	1,869	3,500	2,500	4,000
52026	Asphalt Products	11,499	19,570	9,000	40,000	20,000
TOTAL MATERIALS		41,097	68,145	44,580	76,500	56,000
FIXED CHARGES						
55003	Property, Liability, Workers Comp Ins.	57,900	63,920	61,500	65,000	65,000
56016	Damage/Claims	2,814	745	750	1,500	1,500
TOTAL FIXED CHARGES		60,714	64,665	62,250	66,500	66,500
GRANTS						
INTERFUND TRANSFER						
CAPITAL OUTLAY						
57001	Capital Improvements	103,507	46,550	48,500	55,000	100,000
57002	Capital Assets	44,693	16,491	6,700	20,277	7,500
TOTAL CAPITAL OUTLAY		148,200	63,041	55,200	75,277	107,500
TOTAL STREET MAINTENANCE		633,274	593,582	537,817	629,737	631,796

WATER

FUND

REVENUE AND EXPENDITURE SUMMARY

WATER FUND	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Licenses & Permits	20,890	56,707	52,200	51,500	51,500
Charges of Services	1,654,967	1,630,851	1,636,785	1,712,250	1,692,627
Miscellaneous Income	30	170	0	200	0
Investment Income	4,886	7,415	4,570	2,000	4,000
Bond Proceeds	0	0	0	0	0
TOTAL REVENUES	1,680,773	1,695,143	1,693,555	1,765,950	1,748,127
EXPENDITURES					
Personnel Services	535,575	541,929	639,551	615,200	635,484
Operations and Maintenance	760,927	750,528	742,848	834,600	803,025
Capital Outlay	43,269	212,230	5,500	52,777	10,000
Debt Service	396,655	394,385	380,700	386,424	380,700
TOTAL EXPENDITURES	1,736,426	1,899,073	1,768,599	1,889,001	1,829,209
REVENUES over (under) Expenditures	-55,653	-203,930	-75,044	-123,051	-81,082
Fund Balance at beginning of year	1,249,470	1,193,817	989,887	989,887	914,843
FUND BALANCE - ENDING	1,193,817	989,887	914,843	866,836	833,761

WATER FUND REVENUES					
	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
LICENSES & PERMITS:					
Public Works Fees	880	107	1,200	500	500
Local Facility Fee	0	0	0	0	0
Water Taps	20,010	56,600	51,000	51,000	51,000
TOTAL LICENSES & PERMITS	20,890	56,707	52,200	51,500	51,500
CHARGES FOR SERVICES:					
Water Sales (Metered)	1,559,702	1,538,242	1,566,135	1,619,750	1,610,627
Water Sales (Bulk)	9,464	6,634	4,600	6,000	4,500
Penalties	48,488	48,325	29,550	49,000	40,000
Sales Tax	27,091	27,223	26,000	27,000	27,000
Water District Buy Out	0	0	0	0	0
Primacy Fee	10,222	10,427	10,500	10,500	10,500
TOTAL CHARGES FOR SERVICES	1,654,967	1,630,851	1,636,785	1,712,250	1,692,627
MISCELLANEOUS REVENUE:					
Misc Income	30	170	0	200	0
TOTAL MISCELLANEOUS REVENUE	30	170	0	200	0
INVESTMENT INCOME	4,886	7,415	4,570	2,000	4,000
TOTAL INVESTMENT INCOME	4,886	7,415	4,570	2,000	4,000
INTERGOVERNMENTAL REVENUE					
Bond Proceeds	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REV	0	0	0	0	0
TOTAL WATER FUND REVENUE	1,680,773	1,695,143	1,693,555	1,765,950	1,748,127

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: WATER

ACCT CODE 20309

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Personnel Services	535,575	541,929	639,551	615,200	635,484
Office Supplies	2,140	1,749	1,600	2,000	2,000
Operating Supplies	10,918	9,902	3,935	16,500	9,325
Communications & Postage	9,442	10,422	10,500	12,000	11,000
Printing & Duplicating	1,003	835	1,500	2,000	2,000
Publicity & Literature	401	1,650	1,000	3,000	1,500
Utility Service	22,565	20,175	26,505	28,700	27,600
Wholesale Water	458,432	457,501	460,000	460,000	470,000
Professional Services	64,210	65,227	54,538	74,600	59,600
Repairs & Maintenance	30,783	25,015	25,300	37,300	39,800
Transportation & Training	11,359	12,310	8,450	15,000	13,500
Materials	64,344	62,495	58,050	82,500	69,700
Fixed Charges	85,331	83,246	91,470	101,000	97,000
Debt Service	396,655	394,385	380,700	386,424	380,700
Grants	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
Capital Outlay	43,269	212,230	5,500	52,777	10,000
TOTALS	1,736,426	1,899,073	1,768,599	1,889,001	1,829,209

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
PERSONNEL SERVICES						
51001	Salaries	358,373	358,550	396,900	393,500	386,015
51004	Overtime	7,203	11,878	8,000	10,000	10,000
51005	Clothing Allowance	1,251	1,251	1,200	1,500	1,500
51006	Lagers	27,348	26,209	31,500	30,100	29,048
51007	Social Security	27,258	27,693	30,000	30,100	30,970
51008	Health Insurance	114,143	116,347	171,951	150,000	177,951
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
TOTAL PERSONNEL SERVICES		535,575	541,929	639,551	615,200	635,484
OFFICE SUPPLIES						
52001	Office Supplies	2,140	1,749	1,600	2,000	2,000
TOTAL OFFICE SUPPLIES		2,140	1,749	1,600	2,000	2,000
OPERATING SUPPLIES						
52002	Uniforms	209	248	120	1,000	300
52004	Minor Apparatus	6,211	3,031	3,200	8,500	8,000
52005	Janitorial Supplies	0	3	15	0	25
52012	Special Apparel - Safety Equipment	407	96	600	1,000	1,000
56015	Miscellaneous Expense	4,090	6,524	0	6,000	0
TOTAL OPERATING SUPPLIES		10,918	9,902	3,935	16,500	9,325
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	2,511	2,734	2,700	3,500	3,000
52015	Postage	5,473	5,468	5,800	5,500	6,000
55036	Internet Service	1,459	1,449	2,000	2,000	2,000
55040	IT Services/Equip	0	770	0	1,000	0
TOTAL COMM & POSTAGE		9,442	10,422	10,500	12,000	11,000
PRINTING & DUPLICATING						
55011	Printing	1,003	835	1,500	2,000	2,000
TOTAL PRINTING & DUPLICATING		1,003	835	1,500	2,000	2,000
PUBLICITY & LITERATURE						
52008	Books & Subscriptions	58	0	0	0	0
55005	Advertising	343	1,650	1,000	1,500	1,500
55070	Unemployment	0	0	0	1,500	0
TOTAL PUBLICITY & LITERATURE		401	1,650	1,000	3,000	1,500
UTILITY SERVICES						
55001	Telephone	2,455	2,548	2,400	4,100	2,600
55012	Electric	17,074	14,494	20,000	20,000	20,000
55014	Gas Service	1,685	1,933	1,700	3,000	2,500
55031	Propane	1,350	1,200	2,405	1,600	2,500
55032	Wholesale Water	458,432	457,501	460,000	460,000	470,000
TOTAL UTILITY SERVICES		480,997	477,676	486,505	488,700	497,600
PROFESSIONAL SERVICES						
55004	Audit	2,810	2,938	2,938	3,000	3,000
55009	Contract Services	24,093	35,315	30,000	30,000	30,000
55010	Engineering Services	19,342	5,254	0	20,000	5,000
55015	Legal Services	17,964	21,721	21,600	21,600	21,600
TOTAL PROFESSIONAL SERVICES		64,210	65,227	54,538	74,600	59,600
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	4,412	1,073	3,500	10,000	5,000
53006	Tower Maintenance	2,943	2,700	0	5,000	5,000
54003	Equipment Maintenance	13,149	2,125	2,200	4,000	4,000
54004	Electronic Equipment Maint	0	0	500	1,200	1,200
54005	Vehicle Maint	7,786	18,139	18,500	7,500	20,000
54015	Pump & Motor Maintenance	771	380	0	5,000	3,000
55002	Office Equipment Lease	624	598	600	600	600
55025	Equipment Rental	1,098	0	0	4,000	1,000
TOTAL REPAIR & MAINT SERVICES		30,783	25,015	25,300	37,300	39,800

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	2,936	4,260	950	5,000	4,500
55006	Mileage Reimbursement	59	314	0	0	0
52003	Fuel & Oil	8,364	7,737	7,500	10,000	9,000
TOTAL TRANSP & TRAINING		11,359	12,310	8,450	15,000	13,500
MATERIALS						
52007	Chemicals	335	0	350	1,000	500
52018	Other Construction Materials	4,817	2,598	0	10,000	3,000
52020	Rock/Gravel	2,550	2,729	1,200	5,000	5,000
52021	Meters & Fittings	28,453	39,204	50,000	50,000	45,000
52022	Electronic Equipment	0	321	500	1,500	1,200
52023	Water Mains & Fittings	28,190	17,643	6,000	15,000	15,000
TOTAL MATERIALS		64,344	62,495	58,050	82,500	69,700
FIXED CHARGES						
55003	Property, Liability, Workers Comp Ins.	40,033	41,261	46,000	55,000	50,000
56002	Sales Tax	29,452	29,991	30,500	30,500	30,500
56003	Refunds	0	0	0	0	0
56004	Primacy Fee	9,893	10,169	9,970	10,500	10,500
56016	Damage/Claims	5,953	1,826	5,000	5,000	6,000
TOTAL FIXED CHARGES		85,331	83,246	91,470	101,000	97,000
DEBT SERVICE						
58001	Lease Purchase Principal	11,438	11,081	0	13,804	0
58002	Lease Purchase Interest	779	253	0	650	0
59001	COP Principal	198,720	93,354	207,000	189,250	207,000
59003	COP Interest	184,006	288,204	172,500	181,520	172,500
59004	Administration Fees	1,712	1,493	1,200	1,200	1,200
59020	Bond Issuance Cost	0	0	0	0	0
59021	Bond Discount	0	0	0	0	0
TOTAL DEBT SERVICE		396,655	394,385	380,700	386,424	380,700
GRANTS						
INTERFUND TRANSFER						
CAPITAL OUTLAY						
54002	Furniture/Fixtures	0	76	0	10,000	0
57001	Capital Improvements	8,740	175,670	0	15,000	0
57002	Capital Assets	34,529	36,484	5,500	27,777	10,000
TOTAL CAPITAL OUTLAY		43,269	212,230	5,500	52,777	10,000
TOTAL WATER EXPENSE		1,736,426	1,899,073	1,768,599	1,889,001	1,829,209

SEWER

FUND

REVENUE AND EXPENDITURE SUMMARY

SEWER FUND	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Licenses & Permits	60,000	153,725	175,000	146,000	170,000
Charges for Services	1,446,249	1,510,427	1,500,759	1,576,525	1,540,533
Miscellaneous	38,110	75,067	70,000	45,000	70,000
Investment Income	144,199	151,236	82,000	148,000	85,000
TOTAL REVENUES	1,688,557	1,890,455	1,827,759	1,915,525	1,865,533
EXPENDITURES					
Personnel Services	411,527	416,193	482,350	525,950	511,978
Operations and Maintenance	364,606	388,782	336,135	382,200	369,550
Capital Outlay	514,354	95,269	115,936	203,800	311,000
Debt Service	597,355	596,853	609,545	601,145	609,545
2017 COP	467,137	240,198	1,757,991	3,882,156	3,183,406
TOTAL EXPENDITURES	2,354,979	1,737,295	3,301,957	5,595,251	4,985,479
REVENUES over (under) Expenditures	-666,422	153,160	-1,474,198	-3,679,726	-3,119,946
Fund Balance at beginning of year	774,082	5,079,718	5,232,878	5,232,878	3,758,680
FUND BALANCE - ENDING	5,079,718	5,232,878	3,758,680	1,553,152	638,734
RESTRICTED FUNDS (SRF BOND RESERVE)	4,605,452	4,605,452	3,156,229	1,153,452	145,207
AVAILABLE FUND BALANCE	474,266	627,426	602,451	399,700	493,527

SEWER FUND REVENUES

	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
LICENSES & PERMITS:					
Public Works Fees	0	0	0	0	0
Sewer Taps	0	0	0	1,000	0
Sewer Availability Fee	60,000	153,725	175,000	145,000	170,000
Local Facility Fee	0	0	0	0	0
TOTAL LICENSES & PERMITS	60,000	153,725	175,000	146,000	170,000
CHARGES FOR SERVICES:					
Sewer Fees	1,279,791	1,340,619	1,342,959	1,405,525	1,376,533
I & I	138,494	140,852	142,100	141,000	142,000
Penalties	27,963	28,956	15,700	30,000	22,000
TOTAL CHARGES FOR SERVICES	1,446,249	1,510,427	1,500,759	1,576,525	1,540,533
MISCELLANEOUS REVENUE:					
Misc Income	38,110	75,067	70,000	45,000	70,000
TOTAL MISCELLANEOUS REVENUE	38,110	75,067	70,000	45,000	70,000
INVESTMENT INCOME	95,373	81,347	62,000	90,000	65,000
COP Investment Income	48,826	69,889	20,000	58,000	20,000
TOTAL INVESTMENT INCOME	144,199	151,236	82,000	148,000	85,000
INTERGOVERNMENTAL REVENUE					
Bond Proceeds	0	0	0	0	0
2017 COP Bond Proceeds	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REV	0	0	0	0	0
TOTAL SEWER FUND REVENUE	1,688,557	1,890,455	1,827,759	1,915,525	1,865,533

DEPARTMENTAL EXPENDITURE SUMMARY

DEPARTMENT: SEWER

ACCT CODE: 25303

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 BUDGET
Personnel Services	411,527	416,193	482,350	525,950	511,978
Office Supplies	2,140	2,108	2,000	2,000	2,000
Operating Supplies	12,207	24,501	12,475	23,600	19,400
Communications & Postage	8,868	10,068	8,100	9,500	9,600
Printing & Duplicating	973	720	1,400	1,500	1,500
Publicity & Literature	409	945	700	2,000	850
Utility Service	85,351	100,852	101,225	87,000	104,000
Professional Services	81,646	71,941	58,735	81,000	56,000
Repairs & Maintenance	92,645	106,011	72,100	82,500	88,800
Transportation & Training	13,074	12,650	11,150	13,600	13,000
Materials	3,708	3,221	8,750	10,000	9,400
Fixed Charges	63,585	55,766	59,500	69,500	65,000
Debt Service	597,355	596,853	609,545	601,145	609,545
Capital Outlay	514,354	95,269	115,936	203,800	311,000
2017 COP	467,137	240,198	1,757,991	3,882,156	3,183,406
TOTALS	2,354,979	1,737,295	3,301,957	5,595,251	4,985,479

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 BUDGET
PERSONNEL SERVICES						
51001	Salaries	289,646	286,184	324,000	347,750	335,745
51004	Overtime	1,515	11,369	6,000	10,000	10,000
51005	Clothing Allowance	839	839	850	1,500	1,500
51006	Lagers	21,736	21,137	25,500	27,100	24,138
51007	Social Security	21,924	22,481	24,600	26,600	25,684
51008	Health Insurance	75,867	74,182	101,400	113,000	114,911
51009	Tuition Reimbursement	0	0	0	0	0
51010	Insurance Refund	0	0	0	0	0
TOTAL PERSONNEL SERVICES		411,527	416,193	482,350	525,950	511,978
OFFICE SUPPLIES						
52001	Office Supplies	2,140	2,108	2,000	2,000	2,000
TOTAL OFFICE SUPPLIES		2,140	2,108	2,000	2,000	2,000
OPERATING SUPPLIES						
52002	Uniforms	209	337	125	1,500	300
52004	Minor Apparatus	3,562	4,965	4,000	12,500	10,000
52005	Janitorial Supplies	8	105	50	100	100
52012	Special Apparel-Safety	651	82	1,000	500	1,000
52022	Electronic Equipment	0	8,025	1,100	2,500	1,000
52016	Lab Equipment & Supplies	3,867	4,397	2,700	4,000	4,000
56015	Miscellaneous Expense	3,910	6,590	3,500	2,500	3,000
TOTAL OPERATING SUPPLIES		12,207	24,501	12,475	23,600	19,400
COMMUNICATIONS & POSTAGE						
55033	Mobile Communications	1,814	2,355	2,600	3,000	3,000
52015	Postage	5,439	5,493	5,500	5,500	5,600
55036	Internet Service	1,615	1,449	0	0	0
55040	IT Services/Equip	0	770	0	1,000	1,000
TOTAL COMM & POSTAGE		8,868	10,068	8,100	9,500	9,600
PRINTING & DUPLICATING						
55011	Printing	973	720	1,400	1,500	1,500
TOTAL PRINTING & DUPLICATING		973	720	1,400	1,500	1,500
PUBLICITY & LITERATURE						
55005	Advertising	351	945	700	500	850
52008	Publications	58	0	0	1,500	0
TOTAL PUBLICITY & LITERATURE		409	945	700	2,000	850
UTILITY SERVICES						
55001	Telephone	3,594	3,698	4,000	4,000	4,000
55012	Electric	78,434	93,074	93,000	80,000	95,000
55014	Gas Service	1,685	2,583	2,000	2,500	2,500
55030	Water	288	297	300	500	500
55031	Propane	1,350	1,200	1,925	0	2,000
TOTAL UTILITY SERVICES		85,351	100,852	101,225	87,000	104,000
PROFESSIONAL SERVICES						
55004	Audit	2,810	2,938	2,935	3,000	3,000
55009	Contract Services	27,082	44,111	33,000	26,000	30,000
55010	Engineering Services	33,790	3,172	800	30,000	1,000
55015	Legal Services	17,964	21,721	22,000	22,000	22,000
TOTAL PROFESSIONAL SERVICES		81,646	71,941	58,735	81,000	56,000
REPAIR & MAINTENANCE SERVICES						
53001	Bldg Maint/Repair	14,786	8,116	5,900	15,000	10,000
54003	Equipment Maintenance	28,560	4,859	21,500	20,000	22,000
54004	Electronic Equipment Maint	59	2,495	1,100	1,000	1,000
54005	Vehicle Maint	10,476	19,594	18,000	10,000	20,000
54015	Pump & Motor Maintenance	37,449	66,896	25,000	30,000	30,000
54016	Sewer Main Maintenance	391	3,454	75	5,000	5,000
55002	Office Equipment Lease	624	598	400	1,000	500
55025	Equipment Rental	300	0	125	500	300
TOTAL REPAIR & MAINT SERVICES		92,645	106,011	72,100	82,500	88,800

CODE 10 EXPENDITURE DETAIL		2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
TRANSPORTATION & TRAINING						
55013	Dues & Conferences	1,302	1,896	950	3,500	2,500
55006	Mileage Reimbursement	39	314	0	100	0
52003	Fuel & Oil	11,733	10,439	10,200	10,000	10,500
TOTAL TRANSP & TRAINING		13,074	12,650	11,150	13,600	13,000
MATERIALS						
52007	Chemicals	335	0	350	3,000	1,000
52020	Rock/Gravel	1,933	1,628	3,200	2,000	3,200
52024	Sewer Mains & Fittings	1,440	1,593	5,200	5,000	5,200
TOTAL MATERIALS		3,708	3,221	8,750	10,000	9,400
FIXED CHARGES						
55003	Property, Liability, Workers Comp Ins.	38,531	37,718	40,000	40,000	40,500
56006	DNR Service Fee	8,420	4,241	4,500	4,500	4,500
56016	Damage/Claims	1,183	180	0	5,000	5,000
59029	SRF Loan Processing Fee	15,450	13,626	15,000	20,000	15,000
TOTAL FIXED CHARGES		63,585	55,766	59,500	69,500	65,000
DEBT SERVICE						
58001	Lease Purchase Principal	11,438	11,081	0	14,000	0
58002	Lease Purchase Interest	779	253	0	600	0
59020	Bond Issuance Cost	0	0	0	0	0
59021	Bond Discount	0	0	0	0	0
59025	Principal - SRF	365,000	385,000	405,000	405,000	405,000
59026	Interest - SRF	138,757	119,538	99,295	99,295	99,295
59027	SRF Administration Fees	1,205	1,092	2,000	2,000	2,000
59035	Sewer COP Principal	41,280	19,392	43,000	20,000	43,000
59036	Sewer COP Interest	38,224	59,868	60,000	60,000	60,000
59037	Sewer COP Admin Fees	672	627	250	250	250
TOTAL DEBT SERVICE		597,355	596,853	609,545	601,145	609,545
CAPITAL OUTLAY						
54002	Furniture/Fixtures	0	76	0	25,000	0
57001	Capital Improvements	301,131	78,704	5,000	50,000	5,000
57002	Capital Assets	34,445	16,489	5,300	28,800	6,000
57003	I & I Improvements	178,778	0	105,636	100,000	300,000
TOTAL CAPITAL OUTLAY		514,354	95,269	115,936	203,800	311,000
TOTAL SEWER		1,887,842	1,497,097	1,543,966	1,713,095	1,802,073

OBJECT OF EXPENDITURE	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
Contract Services	0	0	0	0	0
Engineering Services	222,496	14,385	125,000	275,000	200,000
Miscellaneous Expenses	10	0		0	
Capital Improvements	0	42,407	1,449,225	3,425,000	2,800,000
COP Principal	0	0	0	0	0
COP Interest	152,303	182,156	182,516	182,156	182,156
COP Admin Fees	1,250	1,250	1,250	0	1,250
Bond Issuance Cost	0	0	0	0	0
COP Debt Service	91078.13	0	0	0	0
TOTALS	467,137	240,198	1,757,991	3,882,156	3,183,406

**GENERAL OBLIGATION
FUND**

REVENUE AND EXPENDITURE SUMMARY

GENERAL OBLIGATION DEBT	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Investment Income	412	1,009	681	800	822
Real Estate	154,229	171,888	160,000	165,000	160,000
Personal Property	29,231	30,439	23,500	30,000	28,500
Merchant and Manufacturers	7,094	7,474	7,034	7,500	7,500
Railroad & Utilities	6,709	6,900	8,451	7,000	7,500
Bond Proceeds	38,426	0	3,917,279	0	50,000
Prior & Penalties	12,195	9,824	6,919	9,000	8,000
Interfund Transfer	439,000	400,000	375,000	375,000	250,000
TOTAL REVENUES	687,296	627,534	4,498,864	594,300	512,322
EXPENDITURES					
G.O. Debt Principal	365,000	391,000	420,000	422,000	365,000
G.O. Debt Interest	231,479	252,464	215,269	219,668	97,322
G.O. Debt Administrative Fee	38,622	974	80,000	1,600	50,000
Bond Redemption	0	0	0	0	3,845,000
TOTAL EXPENDITURES	635,101	644,438	715,269	643,268	4,357,322
Excess (deficiency) over expenditures	52,195	-16,904	3,783,595	-48,968	-3,845,000
Fund Balance at beginning of year	271,579	288,483	271,579	288,483	4,055,174
FUND BALANCE - ENDING	323,774	271,579	4,055,174	239,515	210,174

**CAPITAL IMPROVEMENT
FUND**

REVENUE AND EXPENDITURE SUMMARY					
<u>CAPITAL IMPROVEMENT</u>	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Capital Improvement Sales Tax	277,082	288,752	285,000	285,000	293,265
Investment Income	1,245	3,286	7,543	2,100	7,500
TOTAL REVENUES	278,327	292,038	292,543	287,100	300,765
EXPENDITURES					
Professional Services	0	0	0	0	0
Capital Outlay	322,048	187,351	225,000	290,500	574,500
TOTAL EXPENDITURES	322,048	187,351	225,000	290,500	574,500
Excess (deficiency) over expenditures	-43,721	104,687	67,543	-3,400	-273,735
Fund Balance at beginning of year	881,011	837,290	941,977	881,011	1,009,520
FUND BALANCE - ENDING	837,290	941,977	1,009,520	877,611	735,785

STORM WATER FUND

REVENUE AND EXPENDITURE SUMMARY

STORM WATER FUND	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Investment Income	285	688	450	500	250
TOTAL REVENUES	285	688	450	500	250
EXPENDITURES					
Miscellaneous Expense	0	0	24,000	36,000	0
Storm Drainage Construction	28,303	130	105,565	148,143	60,285
TOTAL EXPENDITURES	28,303	130	129,565	184,143	60,285
Excess (deficiency) over expenditures	-28,018	557	-129,115	-183,643	-60,035
Fund Balance at beginning of year	216,611	188,593	189,150	183,643	60,035
FUND BALANCE - ENDING	188,593	189,150	60,035	0	0

**STREET IMPROVEMENT
FUND**

REVENUE AND EXPENDITURE SUMMARY					
STREET IMPROVEMENT FUND	2018 ACTUAL	2019 ACTUAL	2020 PROJECTED	2020 BUDGET	2021 PROPOSED
REVENUES					
Investment Income	499	834	600	600	600
TOTAL REVENUES	499	834	600	600	600
EXPENDITURES					
Easement Acquisitions	0	0	0	0	0
Street Construction	148,041	0	43,000	246,908	204,742
TOTAL EXPENDITURES	148,041	0	43,000	246,908	204,742
Excess (deficiency) over expenditures	-147,542	834	-42,400	-246,308	-204,142
Fund Balance at beginning of year	393,250	245,708	246,542	246,308	204,142
FUND BALANCE - ENDING	245,708	246,542	204,142	0	0