

City of  
**Atlantic Beach, Florida**



**Annual Budget**

2020 – 2021

**Proposed  
Draft 3**

**City of Atlantic Beach, Florida**  
**Annual Budget**  
**2020 - 2021**

**City Commission**

Ellen Glasser, Mayor

Cindy Anderson

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**City Attorney**

Brenna Durden

**City Manager**

Shane Corbin

**City Clerk**

Donna L. Bartle



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# Introduction



## **Fund Definitions**

The City of Atlantic Beach utilizes four different types of funds which are defined below.

**General Fund:** The General Fund is the City's main operating fund, and is to be used to account for and report all financial resources not accounted for or reported in another fund. The City can report on one General Fund.

**Special Revenue Fund:** Fund to account for and report the proceeds of specific revenue sources that are restricted or committed to be used for specified purposes. The City of Atlantic Beach has numerous Special Revenue Funds the largest being Local Option Gas Tax and Half Cent Sales Tax (Better Jax) Funds.

**Enterprise Fund:** Used to report any activity for which a fee is charged to external users for goods or services. A given activity must be accounted for in an enterprise fund if it meets any of these criteria; there is outstanding debt that is backed solely by fees and charges, laws or regulations require that fees and charges be set to recover costs, including capital costs, or there is a pricing policy that fees and charges be set to recover costs including capital costs. The City maintains five enterprise funds which are: Water, Sewer, Sanitation, Building Code Enforcement, and Stormwater.

**Pension Trust Fund:** Used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit and defined contribution pension plans, other postemployment benefit plan, or other employee benefit plans.

## **Special Revenue Funds**

### **Community Development Block Grant Fund**

To provide funding for eligible Community Development Block Grant (CDBG) projects and activities that serve low and moderate-income persons and neighborhoods within that area of the City designated as the CDBG Project Area.

### **Convention Development Tax Fund**

This program is funded through the levy of the local tourist development tax. The City receives 2% of the collections on the rental of living quarters, net of a 1% administrative fee charged by the County, plus interest earnings on the funds received and invested.

These funds are restricted by Florida Statute 212.0305 for the extension, enlargement, improvement, or construction of a multipurpose convention center, coliseum, or exhibit center, or to acquire, construct, remodel, repair or maintain one or more convention centers, stadiums, exhibit halls, arenas, coliseums.

In addition to the uses described above, the City of Atlantic Beach, through Resolution 91-5, has authorized these funds to be used to acquire and develop municipal parks, lifeguard stations, and/or athletic fields. Contributions to promote tourism in the beaches communities is also an approved use of these funds.

### **Half Cent Discretionary Sales Tax Fund**

This fund provides for the collection and spending of the additional half cent sales tax. These funds are to be restricted for use for capital projects that are similar in nature to those of the Better Jacksonville Plan. These projects will typically include General Government projects such as streets, public facilities, parks or land acquisition.

### **Local Option Gas Tax Fund**

This fund consists of the City's share of County Gas Tax revenues and related interest earnings, to be used in support of capital outlay and maintenance for local roads and drainage systems. This includes public transportation, maintenance of roadways, rights-of-way, and drainage systems, street lighting, bridge maintenance, traffic engineering, signs, and pavement markings, equipment and structures for storage of equipment, and to support personnel costs for maintenance of City streets and rights of way and debt service on projects related to the above programs.

## **ENTERPRISE FUNDS**

### **Water Utility Fund**

The Water Production and Water Distribution Divisions operate and maintain four water treatment plants, nine potable water wells, and the distribution system to supply potable water and fire protection.

### **Sewer Utility Fund**

The Sewer Collection and Sewer Treatment Divisions operate and maintain wastewater collection, transmission and treatment facilities. These facilities include the treatment plant, reclaimed water facilities, lift stations, force mains, gravity mains, services, and the effluent pumping system and outfall force mains which discharge to the St. Johns River. Biosolids, the treated product of wastewater treatment, are disposed of at Trail Ridge Landfill.

### **Sanitation Fund**

The Sanitation Department is responsible for overseeing the franchise refuse contractor's compliance with their contractual obligations to the City, including removal of garbage, yard waste, construction debris and recycling.

### **Building Code Enforcement Fund**

The Building Department provides efficient and effective professionally certified services for the enforcement of the adopted Florida Building Code related to building, mechanical, plumbing, electrical, flood control, energy efficiency and handicapped accessibility. The department strives to ensure a safe built environment for Atlantic Beach. The department coordinates development activities with Planning, Utilities, Public Works, City of Jacksonville Fire Department and several State of Florida Agencies including the Federal Emergency Management Agency (FEMA). Our mission is to help homeowners, licensed contractors, architects and engineers properly navigate through the development permitting process. The Building Department is also responsible for actively enforcing the City adopted International Property Maintenance Code relating to dangerous and substandard buildings and property conditions. The department provides administrative support to other City departments and is responsible for supervising maintenance and repair of City Hall and the Commission Chambers buildings and equipment.

### **Storm Water Drainage Fund**

The Storm Water Utility is responsible for funding improvements and maintenance to reduce the impact of severe weather by providing effective treatment and conveyance of the City's storm water and for maintenance of City's existing stormwater facilities.

**City of Atlantic Beach**

**Combined Summary of Revenues and Expenditures**

**Summary of all Funds**

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>          | <b>49,411,656</b>           | <b>51,221,570</b>           | <b>52,334,172</b>           | <b>50,843,959</b>           | <b>(1,490,213)</b>             |
| <b>Revenues</b>                        |                             |                             |                             |                             |                                |
| General Fund                           | 12,425,044                  | 12,670,733                  | 14,402,366                  | 14,648,966                  | 246,600                        |
| Special Revenue Funds                  | 1,985,905                   | 1,667,240                   | 1,973,084                   | 2,329,546                   | 356,462                        |
| Debt Service Fund                      |                             |                             | 118,458                     | 120,884                     | 2,426                          |
| Capital Project Fund                   | 589,477                     | 303,348                     | 1,555,000                   | 1,280,000                   | (275,000)                      |
| Enterprise Funds                       | 12,953,572                  | 13,915,768                  | 16,928,094                  | 16,808,578                  | (119,516)                      |
| Trust and Agency Funds                 | 5,218,923                   | 3,293,657                   | 4,225,948                   | 3,990,666                   | (235,282)                      |
| <b>Total Revenues</b>                  | <b>33,172,922</b>           | <b>31,850,747</b>           | <b>39,202,950</b>           | <b>39,178,640</b>           | <b>(24,310)</b>                |
| <b>Other Financing Sources</b>         |                             |                             |                             |                             |                                |
| <b>Total Resources</b>                 | <b>82,584,577</b>           | <b>83,072,316</b>           | <b>91,537,122</b>           | <b>90,022,599</b>           | <b>(1,514,523)</b>             |
| <b>Expenditures</b>                    |                             |                             |                             |                             |                                |
| General Fund                           | 12,220,762                  | 13,252,862                  | 14,822,559                  | 15,002,416                  | 179,857                        |
| Special Revenue Funds                  | 1,347,883                   | 1,545,049                   | 2,523,181                   | 2,280,510                   | (242,671)                      |
| Debt Service Fund                      |                             |                             | 118,458                     | 120,884                     | 2,426                          |
| Capital Project Fund                   | 2,922,818                   | 1,010                       | 1,755,752                   | 1,446,500                   | (309,252)                      |
| Enterprise Funds                       | 12,700,210                  | 12,240,969                  | 19,154,957                  | 20,389,650                  | 1,234,693                      |
| Trust and Agency Funds                 | 2,171,334                   | 3,698,254                   | 2,318,256                   | 2,260,568                   | (57,688)                       |
| <b>DIVISION TOTALS</b>                 | <b>31,363,007</b>           | <b>30,738,144</b>           | <b>40,693,163</b>           | <b>41,500,528</b>           | <b>807,365</b>                 |
| <b>Other Financing Uses</b>            |                             |                             |                             |                             |                                |
| <b>Ending Fund Balance</b>             | <b>51,221,570</b>           | <b>52,334,172</b>           | <b>50,843,959</b>           | <b>48,522,071</b>           | <b>(2,321,888)</b>             |
| <b>Total Expenses and Fund Balance</b> | <b>82,584,577</b>           | <b>83,072,316</b>           | <b>91,537,122</b>           | <b>90,022,599</b>           | <b>(1,514,523)</b>             |
| <b>Resource Allocation</b>             |                             |                             |                             |                             |                                |
| Personnel Services                     | 10,255,656                  | 11,004,954                  | 12,279,242                  | 11,909,725                  | (369,517)                      |
| Operating Expenses                     | 11,534,703                  | 16,363,441                  | 13,765,457                  | 13,588,672                  | (176,785)                      |
| Capital Outlay                         | 5,426,846                   | (492,554)                   | 8,076,951                   | 8,236,974                   | 160,023                        |
| Debt Service                           | 2,116,132                   | 2,089,058                   | 2,196,447                   | 2,122,769                   | (73,678)                       |
| Transfers                              | 2,029,670                   | 1,723,245                   | 4,415,066                   | 4,609,934                   | 194,868                        |
| <b>Total</b>                           | <b>31,363,007</b>           | <b>30,688,144</b>           | <b>40,733,163</b>           | <b>40,468,074</b>           | <b>(265,089)</b>               |

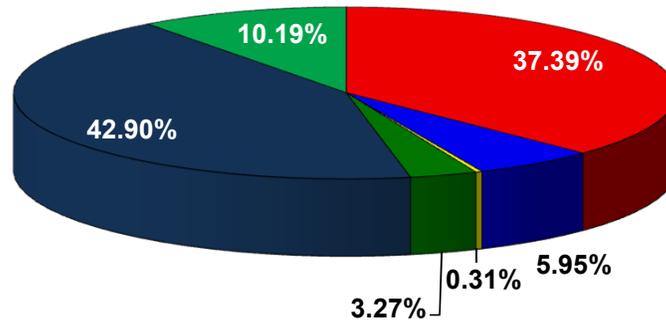
## Summary of All Departments

### Combined Summary of Expenses

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b><u>Expenses:</u></b>                |                             |                             |                             |                             |                                |
| Governing Body                         | 38,722                      | 40,194                      | 55,876                      | 51,707                      | (4,169)                        |
| City Administration                    | 2,730,766                   | 2,862,790                   | 3,086,808                   | 3,167,678                   | 80,870                         |
| General Government                     | 4,186,185                   | 1,793,494                   | 4,016,474                   | 3,606,547                   | (376,399)                      |
| Planning                               | 364,374                     | 538,887                     | 762,296                     | 664,236                     | (98,060)                       |
| Public Safety                          | 5,967,302                   | 6,488,823                   | 7,028,926                   | 7,270,376                   | 241,450                        |
| Parks and Recreation                   | 1,285,292                   | 477,386                     | 484,333                     | 483,542                     | (791)                          |
| Public Works                           | 5,022,603                   | 4,428,589                   | 7,722,426                   | 7,510,970                   | (211,456)                      |
| Public Utilities                       | 8,936,670                   | 8,300,891                   | 12,207,733                  | 13,757,399                  | 1,549,666                      |
| Building                               | 780,721                     | 550,654                     | 665,699                     | 583,002                     | (82,697)                       |
| Pension                                | 2,171,334                   | 2,669,092                   | 2,318,256                   | 2,260,568                   | (57,688)                       |
| <b>Total Expenses</b>                  | <b><u>31,363,007</u></b>    | <b><u>28,150,801</u></b>    | <b><u>38,348,827</u></b>    | <b><u>39,356,025</u></b>    | <b><u>1,040,726</u></b>        |
| <b><u>Resource Allocation:</u></b>     |                             |                             |                             |                             |                                |
| Personnel Services                     | 11,221,387                  | 11,789,354                  | 12,708,096                  | 12,037,251                  | (670,845)                      |
| Operating Expenses                     | 10,389,897                  | 11,672,152                  | 12,386,567                  | 12,963,205                  | 576,638                        |
| Capital Outlay                         | 3,304,720                   | 2,357,711                   | 8,094,325                   | 7,982,643                   | (111,682)                      |
| Debt Service                           | 1,961,620                   | 1,977,869                   | 2,322,769                   | 2,121,012                   | (201,757)                      |
| Transfers                              | 5,060,562                   | 5,664,656                   | 8,649,743                   | 4,271,914                   | (4,377,829)                    |
| <b>Total Resource Allocation:</b>      | <b><u>31,938,185</u></b>    | <b><u>33,461,743</u></b>    | <b><u>44,161,500</u></b>    | <b><u>39,376,025</u></b>    | <b><u>(4,785,475)</u></b>      |
| <b>Summary of Authorized Positions</b> |                             |                             |                             |                             |                                |
|  |                             |                             | <u>2019-2020</u>            | <u>2020-2021</u>            |                                |
| <b>Department</b>                      |                             |                             |                             |                             |                                |
| Governing Body                         |                             |                             | 5.00                        | 5.00                        |                                |
| City Administration                    |                             |                             | 23.00                       | 23.00                       |                                |
| General Government                     |                             |                             | 2.25                        | 2.25                        |                                |
| Planning and Zoning                    |                             |                             | 3.10                        | 3.10                        |                                |
| Building and Code Enforcement          |                             |                             | 7.65                        | 7.65                        |                                |
| Public Safety                          |                             |                             | 83.00                       | 83.00                       |                                |
| Parks and Recreation                   |                             |                             | 5.00                        | 5.00                        |                                |
| Public Works                           |                             |                             | 26.80                       | 26.80                       |                                |
| Public Utilities                       |                             |                             | 22.20                       | 22.20                       |                                |
| Pension                                |                             |                             | 0.00                        | 0.00                        |                                |
|  |                             |                             | <b><u>178.00</u></b>        | <b><u>178.00</u></b>        |                                |

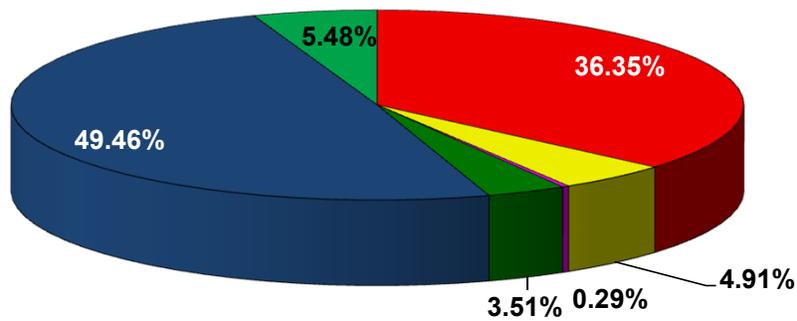
**CITY OF ATLANTIC BEACH**  
**TOTAL REVENUES AND EXPENDITURES**  
**BY FUND TYPE**

**Total 2021 Revenues**



- |  |  |
|--|--|
| <span style="color: red;">■</span> <b>General Fund</b>             | <span style="color: blue;">■</span> <b>Special Revenue Funds</b> |
| <span style="color: yellow;">■</span> <b>Governmental Projects</b> | <span style="color: green;">■</span> <b>Debt Service Funds</b>   |
| <span style="color: darkblue;">■</span> <b>Enterprise Funds</b>    | <span style="color: lightgreen;">■</span> <b>Trust Funds</b>     |

**Total 2021 Expenses**

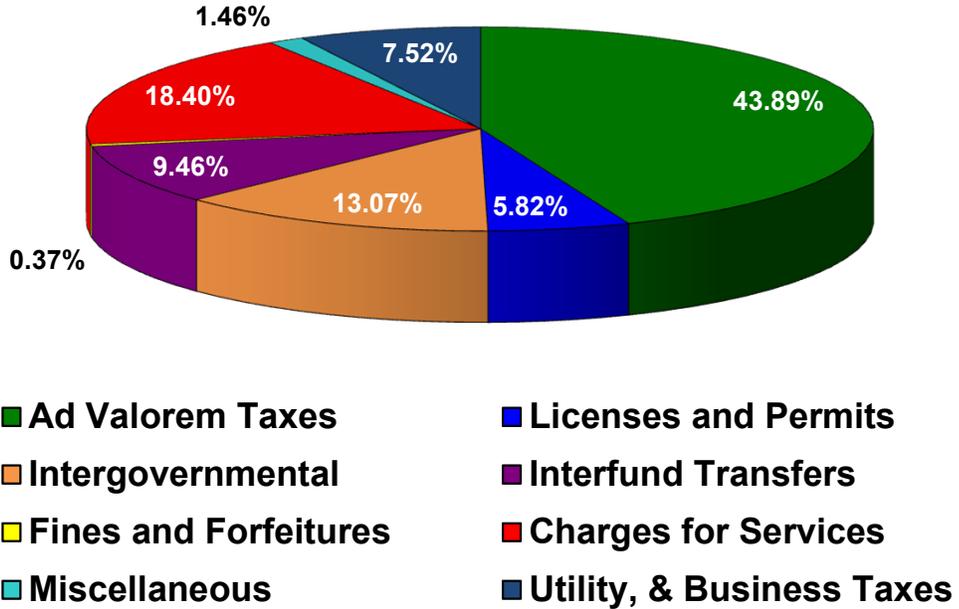


- |  |   |
|--|---|
| <span style="color: red;">■</span> <b>General Fund</b>           | <span style="color: yellow;">■</span> <b>Special Revenue Funds</b>    |
| <span style="color: magenta;">■</span> <b>Debt Service Funds</b> | <span style="color: darkgreen;">■</span> <b>Gov. Capital Projects</b> |
| <span style="color: darkblue;">■</span> <b>Enterprise Funds</b>  | <span style="color: lightgreen;">■</span> <b>Trust Funds</b>          |

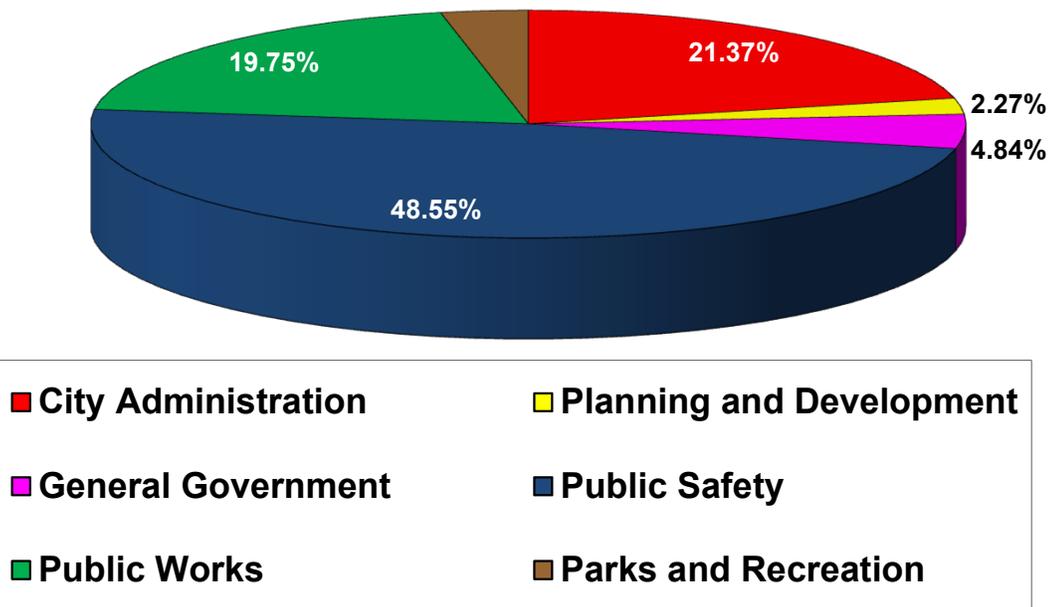
**CITY OF ATLANTIC BEACH**

**TOTAL REVENUES AND EXPENDITURES  
GENERAL FUND**

**Total 2021 General Fund Revenues**

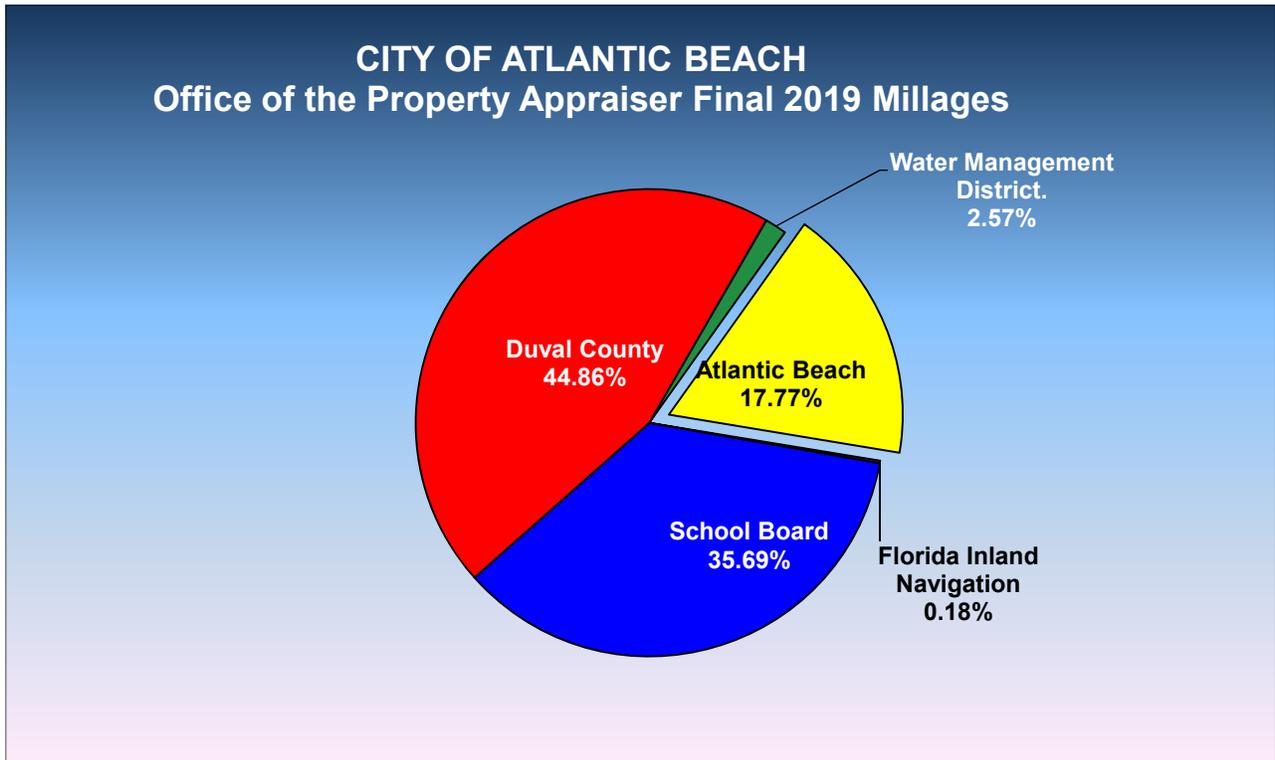
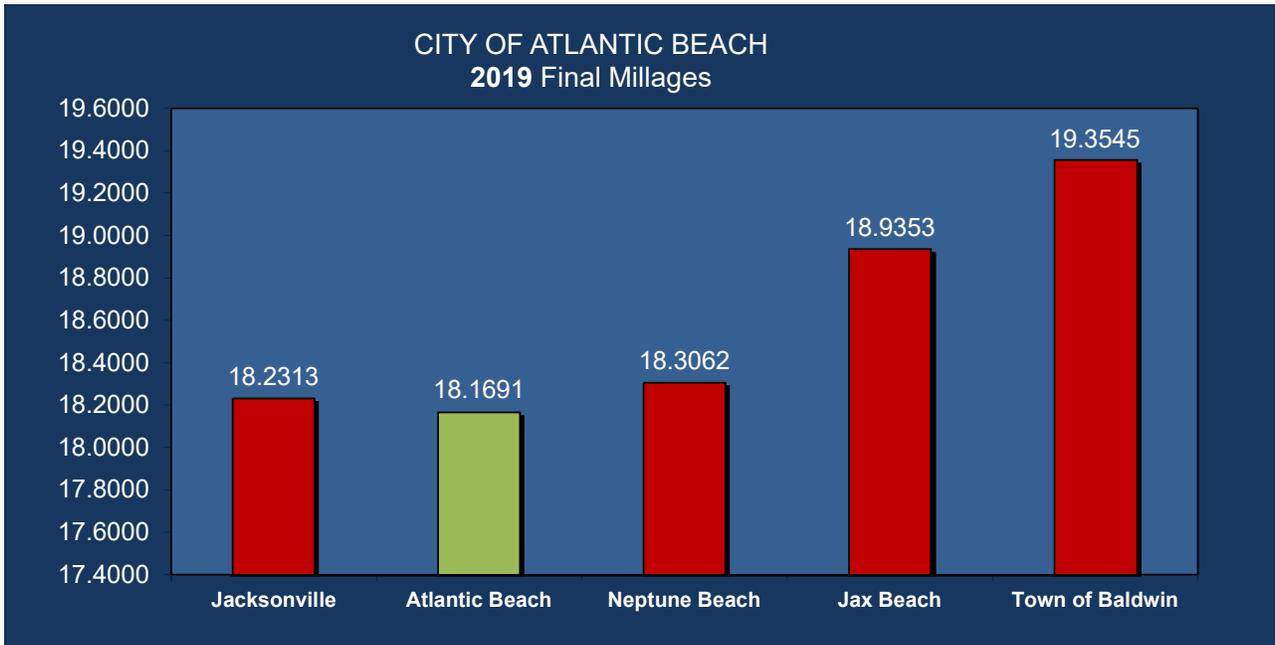


**Total 2021 General Fund Expenses**



### Summary of 2020 Millages

| District        | Urban Service District | School Board | Duval County | Water Management | Inland Navigation | Total   |
|-----------------|------------------------|--------------|--------------|------------------|-------------------|---------|
| Jacksonville    | 0.0000                 | 6.4850       | 11.4419      | 0.2724           | 0.0320            | 18.2313 |
| Atlantic Beach  | 3.2285                 | 6.4850       | 8.1512       | 0.2724           | 0.0320            | 18.1691 |
| Neptune Beach   | 3.3656                 | 6.4850       | 8.1512       | 0.2724           | 0.0320            | 18.3062 |
| Jax Beach       | 3.9947                 | 6.4850       | 8.1512       | 0.2724           | 0.0320            | 18.9353 |
| Town of Baldwin | 2.9339                 | 6.4850       | 9.6312       | 0.2724           | 0.0320            | 19.3545 |



**City of Atlantic Beach**  
**Combined Summary of Revenues and Expenditures**  
**General Fund**

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>          | <b>7,054,223</b>            | <b>7,077,821</b>            | <b>5,701,293</b>            | <b>5,709,018</b>            | <b>7,725</b>                   |
| <b>Revenues</b>                        |                             |                             |                             |                             |                                |
| Taxes                                  | 5,848,296                   | 6,163,947                   | 7,049,715                   | 7,531,647                   | 481,932                        |
| Licenses and Permits                   | 887,742                     | 868,477                     | 903,106                     | 852,039                     | (51,067)                       |
| Intergovernmental Revenues             | 1,839,579                   | 2,019,814                   | 2,209,867                   | 1,914,154                   | (295,713)                      |
| Charges for Services                   | 2,297,627                   | 2,374,573                   | 2,544,823                   | 2,695,547                   | 150,724                        |
| Fines and Forfeitures                  | 111,427                     | 90,781                      | 113,090                     | 54,681                      | (58,409)                       |
| Miscellaneous                          | 109,928                     | 17,895                      | 235,857                     | 214,525                     | (21,332)                       |
| Interfund Transfers                    | 1,330,445                   | 1,135,245                   | 1,345,908                   | 1,386,373                   | 40,465                         |
| <b>Total Revenues</b>                  | <b>12,425,044</b>           | <b>12,670,733</b>           | <b>14,402,366</b>           | <b>14,648,966</b>           | <b>246,600</b>                 |
| <b>Other Financing Sources</b>         |                             |                             |                             |                             |                                |
| <b>Total Resources</b>                 | <b>19,479,267</b>           | <b>19,748,554</b>           | <b>20,103,659</b>           | <b>20,357,984</b>           | <b>254,325</b>                 |
| <b>Expenditures</b>                    |                             |                             |                             |                             |                                |
| City Administration                    | 2,769,488                   | 2,902,984                   | 3,142,684                   | 3,219,385                   | 76,701                         |
| Community Development                  | 154,168                     | 444,701                     | 374,764                     | 339,700                     | (35,064)                       |
| General Government                     | 601,148                     | 723,354                     | 770,410                     | 725,279                     | (45,131)                       |
| Public Safety                          | 5,919,798                   | 6,743,471                   | 7,026,358                   | 7,275,129                   | 248,771                        |
| Public Works                           | 1,490,868                   | 2,755,364                   | 3,024,010                   | 2,959,381                   | (64,629)                       |
| Recreation Programs and Events         | 1,285,292                   | 477,386                     | 484,333                     | 483,542                     | (791)                          |
| <b>DIVISION TOTALS</b>                 | <b>12,220,762</b>           | <b>14,047,261</b>           | <b>14,822,559</b>           | <b>15,002,416</b>           | <b>179,857</b>                 |
| <b>Other Financing Uses</b>            |                             |                             |                             |                             |                                |
| <b>Ending Fund Balance</b>             | <b>7,077,821</b>            | <b>5,701,293</b>            | <b>5,281,100</b>            | <b>5,355,568</b>            | <b>74,468</b>                  |
| <b>Total Expenses and Fund Balance</b> | <b>19,479,267</b>           | <b>19,748,554</b>           | <b>20,103,659</b>           | <b>20,357,984</b>           | <b>254,325</b>                 |
| <b>Resource Allocation</b>             |                             |                             |                             |                             |                                |
| Personnel Services                     | 7,535,383                   | 8,737,252                   | 9,082,972                   | 9,194,316                   | 111,344                        |
| Operating Expenses                     | 4,085,372                   | 4,767,386                   | 5,040,990                   | 5,579,078                   | 538,088                        |
| Capital Outlay                         | 495,782                     | 542,623                     | 698,597                     | 229,022                     | (469,575)                      |
| Debt Service                           |                             |                             |                             |                             |                                |
| Transfers                              | 104,225                     |                             |                             |                             |                                |
| <b>Total</b>                           | <b>12,220,762</b>           | <b>14,047,261</b>           | <b>14,822,559</b>           | <b>15,002,416</b>           | <b>179,857</b>                 |

**City of Atlantic Beach**

**Summary of Revenues**

**General Fund**

|   | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Taxes</b>                                  |                             |                             |                             |                             |                                |
| Ad Valorem Tax                                | 4,730,476                   | 5,063,409                   | 5,950,351                   | 6,430,028                   | 479,677                        |
| Utility Service Tax                           |                             |                             |                             |                             |                                |
| Electricity                                   | 521,161                     | 498,379                     | 492,708                     | 514,507                     | 21,799                         |
| Propane, Natural Gas & Fuel Oil               | 15,229                      | 16,262                      | 15,470                      | 12,345                      | (3,125)                        |
| Subtotal-Utility Service Tax                  | <u>536,390</u>              | <u>514,641</u>              | <u>508,178</u>              | <u>526,852</u>              | <u>18,674</u>                  |
| Communication Services Tax                    | 479,551                     | 497,133                     | 478,640                     | 463,767                     | (14,873)                       |
| Local Business Tax                            | <u>101,879</u>              | <u>88,764</u>               | <u>112,546</u>              | <u>111,000</u>              | <u>(1,546)</u>                 |
| <b>Total Taxes</b>                            | <b>5,848,296</b>            | <b>6,163,947</b>            | <b>7,049,715</b>            | <b>7,531,647</b>            | <b>481,932</b>                 |
| <b>Permits, Fees, &amp; Assessments</b>       |                             |                             |                             |                             |                                |
| Building Permits                              |                             |                             |                             |                             |                                |
| Franchise Fees                                |                             |                             |                             |                             |                                |
| Electricity                                   | 843,560                     | 797,940                     | 842,299                     | 783,339                     | (58,960)                       |
| Natural Gas                                   | 4,550                       | 3,054                       |                             | 8,000                       | 8,000                          |
| Subtotal-Franchise Fees                       | <u>848,110</u>              | <u>800,994</u>              | <u>842,299</u>              | <u>791,339</u>              | <u>(50,960)</u>                |
| Impact Fees-Transportation                    |                             |                             |                             |                             |                                |
| Other Permits and Fees                        |                             |                             |                             |                             |                                |
| Plan Review & Other Fees                      | 39,632                      | 67,483                      | 60,807                      | 60,700                      | (107)                          |
| <b>Total Permits, Fees, &amp; Assessments</b> | <b>887,742</b>              | <b>868,477</b>              | <b>903,106</b>              | <b>852,039</b>              | <b>(51,067)</b>                |
| <b>Intergovernmental Revenues</b>             |                             |                             |                             |                             |                                |
| Federal Grants                                |                             |                             |                             |                             |                                |
| Economic Environment (FEMA)                   |                             | 62,595                      | 157,312                     |                             | (157,312)                      |
| Public Safety                                 |                             |                             |                             |                             |                                |
| Subtotal-Federal Grants                       |                             | <u>62,595</u>               | <u>157,312</u>              |                             | <u>(157,312)</u>               |
| State Grants                                  |                             |                             |                             |                             |                                |
| Economic Environment (FEMA)                   |                             | 10,433                      |                             |                             |                                |
| State-Shared Revenues                         |                             |                             |                             |                             |                                |
| State Revenue Sharing Proceeds                | 452,384                     | 468,330                     | 500,077                     | 424,079                     | (75,998)                       |
| Mobile Home License Tax                       | 8,085                       | 7,099                       | 6,668                       | 7,000                       | 332                            |
| Alcoholic Beverage License Tax                | 11,414                      | 15,208                      | 17,186                      | 15,500                      | (1,686)                        |
| Local Govt Half-Cent Sales Tax                | 1,366,992                   | 1,456,150                   | 1,526,774                   | 1,465,725                   | (61,049)                       |
| Motor Fuel Tax Rebate                         | 404                         |                             | 1,500                       | 1,500                       |                                |
| Subtotal-State-Shared Revenues                | <u>1,839,279</u>            | <u>1,946,786</u>            | <u>2,052,205</u>            | <u>1,913,804</u>            | <u>(138,401)</u>               |
| Local Grants                                  |                             |                             |                             |                             |                                |
| Misc. Local Grant                             |                             |                             |                             |                             |                                |
| Recreation                                    | 300                         |                             | 350                         | 350                         |                                |
| Subtotal-Local Grants                         | <u>300</u>                  |                             | <u>350</u>                  | <u>350</u>                  |                                |
| <b>Total Intergovernmental Revenues</b>       | <b>1,839,579</b>            | <b>2,019,814</b>            | <b>2,209,867</b>            | <b>1,914,154</b>            | <b>(295,713)</b>               |

## City of Atlantic Beach

### Summary of Revenues

#### General Fund

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Charges for Services</b>                  |                     |                     |                     |                     |                        |
| Internal Service Fund Charges                | 1,522,863           | 1,581,091           | 1,701,852           | 1,845,689           | 143,837                |
| Other Genl Govt Charges & Fees               | 6,192               | 5,196               | 5,595               | 4,200               | (1,395)                |
| Service Charges                              |                     |                     |                     |                     |                        |
| Public Safety                                | 337,691             | 361,518             | 380,733             | 392,761             | 12,028                 |
| Parking Facilities                           | 6,688               | 6,813               | 6,602               | 7,000               | 398                    |
| Other Transportation                         | 118,151             | 107,269             | 120,550             | 121,328             | 778                    |
| Animal Control                               | 10,196              | 7,153               | 8,819               | 6,900               | (1,919)                |
| Lifeguard & Beach Maintenance                | 231,583             | 238,260             | 253,057             | 259,519             | 6,462                  |
| Recreation & Cultural Events                 | 9,868               | 12,490              | 11,420              | 7,150               | (4,270)                |
| Recreation Facilities                        | 54,397              | 54,785              | 56,195              | 51,000              | (5,195)                |
| <b>Total Charges for Services</b>            | <b>2,297,627</b>    | <b>2,374,573</b>    | <b>2,544,823</b>    | <b>2,695,547</b>    | <b>150,724</b>         |
| <b>Judgments, Fines, &amp; Forfeits</b>      |                     |                     |                     |                     |                        |
| Fines  |                     |                     |                     |                     |                        |
| Traffic                                      | 32,740              | 39,501              | 43,510              | 34,481              | (9,029)                |
| Parking                                      | 25,830              | 23,900              | 24,380              | 10,000              | (14,380)               |
| Dog  | 100                 | 230                 | 100                 | 100                 |                        |
| Other  | 52,757              | 27,150              | 45,100              | 10,100              | (35,000)               |
| Subtotal-Fines                               | 111,427             | 90,781              | 113,090             | 54,681              | (58,409)               |
| <b>Total Judgments, Fines &amp; Forfeits</b> | <b>111,427</b>      | <b>90,781</b>       | <b>113,090</b>      | <b>54,681</b>       | <b>(58,409)</b>        |
| <b>Miscellaneous Revenues</b>                |                     |                     |                     |                     |                        |
| Interest                                     | 31,436              | (18,294)            | 180,000             | 180,000             |                        |
| Disposition of Fixed Assets                  | 4,340               | 32,192              | 25,000              | 25,000              |                        |
| Donations from Private Sources               | 22,838              | 1,808               | 21,382              |                     | (21,382)               |
| Settlements & Insurance Reimburse            | 37,693              |                     |                     |                     |                        |
| Other  | 13,622              | 2,189               | 9,475               | 9,525               | 50                     |
| <b>Total Miscellaneous Revenues</b>          | <b>109,928</b>      | <b>17,895</b>       | <b>235,857</b>      | <b>214,525</b>      | <b>(21,332)</b>        |
| <b>Other Sources</b>                         |                     |                     |                     |                     |                        |
| Transfer from Capital Projects Fund          | 240,000             |                     | 94,432              |                     | (94,432)               |
| Transfer from Local Option Gas Tax Fund      | 230,000             | 232,300             | 234,623             | 212,843             | (21,780)               |
| Contribution from Water Fund                 | 195,614             | 203,934             | 298,571             | 345,511             | 46,940                 |
| Contribution from Sewer Fund                 | 428,205             | 440,286             | 441,495             | 488,435             | 46,940                 |
| Contribution from Sanitation Fund            | 236,626             | 258,725             | 276,787             | 339,584             | 62,797                 |
| Contribution from Building Fund              |                     |                     |                     |                     |                        |
| Contribution from Storm Water Fund           |                     |                     |                     |                     |                        |
| <b>Total Other Sources</b>                   | <b>1,330,445</b>    | <b>1,135,245</b>    | <b>1,345,908</b>    | <b>1,386,373</b>    | <b>40,465</b>          |
| <b>Grand Total</b>                           | <b>12,425,044</b>   | <b>12,670,733</b>   | <b>14,402,366</b>   | <b>14,648,966</b>   | <b>246,600</b>         |

## City of Atlantic Beach

### Summary of Expenditures by Division

#### General Fund

|                               | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>City Administration</b>    |                             |                             |                             |                             |                                |
| City Commission               | 38,722                      | 40,194                      | 55,876                      | 51,707                      | (4,169)                        |
| City Manager                  | 353,961                     | 437,648                     | 442,223                     | 437,442                     | (4,781)                        |
| City Clerk                    | 279,176                     | 317,875                     | 358,543                     | 370,556                     | 12,013                         |
| Finance and Administration    | 896,790                     | 1,019,090                   | 1,103,301                   | 1,144,212                   | 40,911                         |
| Information Technology        | 699,121                     | 680,175                     | 782,592                     | 820,890                     | 38,298                         |
| Human Resources               | 220,351                     | 242,047                     | 250,149                     | 244,578                     | (5,571)                        |
| Legal Counsel                 | 281,368                     | 165,955                     | 150,000                     | 150,000                     |                                |
| <b>Total</b>                  | <b><u>2,769,488</u></b>     | <b><u>2,902,984</u></b>     | <b><u>3,142,684</u></b>     | <b><u>3,219,385</u></b>     | <b><u>76,701</u></b>           |
| <b>Planning and Zoning</b>    | <b><u>154,168</u></b>       | <b><u>444,701</u></b>       | <b><u>374,764</u></b>       | <b><u>339,700</u></b>       | <b><u>(35,064)</u></b>         |
| <b>General Government</b>     | <b><u>601,148</u></b>       | <b><u>723,354</u></b>       | <b><u>770,410</u></b>       | <b><u>725,279</u></b>       | <b><u>(45,131)</u></b>         |
| <b>Police Department</b>      |                             |                             |                             |                             |                                |
| Administration                | 788,973                     | 1,062,488                   | 1,236,709                   | 1,080,099                   | (156,610)                      |
| Patrol                        | 3,020,481                   | 3,371,145                   | 3,152,365                   | 3,425,586                   | 273,221                        |
| Detective                     | 222,633                     | 291,155                     | 386,368                     | 446,190                     | 59,822                         |
| Dispatch                      | 310,169                     | 372,451                     | 361,068                     | 398,718                     | 37,650                         |
| Animal Control                | 108,380                     | 88,887                      | 96,155                      | 116,205                     | 20,050                         |
| School Crossing Guards        | 10,122                      | 10,929                      | 16,694                      | 15,207                      | (1,487)                        |
| <b>Total</b>                  | <b><u>4,460,758</u></b>     | <b><u>5,197,054</u></b>     | <b><u>5,249,359</u></b>     | <b><u>5,482,005</u></b>     | <b><u>232,646</u></b>          |
| <b>Fire</b>                   |                             |                             |                             |                             |                                |
| Fire Control / Rescue         | 1,139,919                   | 1,217,958                   | 1,338,308                   | 1,382,737                   | 39,722                         |
| Lifeguards                    | 248,642                     | 257,791                     | 332,259                     | 315,851                     | (16,408)                       |
| <b>Total</b>                  | <b><u>1,388,562</u></b>     | <b><u>1,475,750</u></b>     | <b><u>1,670,567</u></b>     | <b><u>1,698,588</u></b>     | <b><u>23,314</u></b>           |
| <b>Code Enforcement</b>       | <b><u>70,478</u></b>        | <b><u>70,667</u></b>        | <b><u>106,432</u></b>       | <b><u>94,536</u></b>        | <b><u>(11,896)</u></b>         |
| <b>Public Works</b>           |                             |                             |                             |                             |                                |
| Administration                | 353,687                     | 427,275                     | 543,026                     | 580,503                     | 37,477                         |
| Fleet Maintenance             | 244,742                     | 263,988                     | 299,090                     | 307,090                     | 8,000                          |
| Streets and Road Maintenance  | 892,440                     | 1,111,720                   | 1,202,864                   | 1,116,833                   | (86,031)                       |
| Beautification                | 14,867                      | 55,236                      | 51,307                      | 85,158                      | 33,851                         |
| Parks Maintenance             | 879,165                     | 897,146                     | 927,723                     | 869,797                     | (57,926)                       |
| <b>Total</b>                  | <b><u>2,384,899</u></b>     | <b><u>2,755,364</u></b>     | <b><u>3,024,010</u></b>     | <b><u>2,959,381</u></b>     | <b><u>(64,629)</u></b>         |
| <b>Recreation</b>             |                             |                             |                             |                             |                                |
| Administration and Activities | 391,261                     | 477,386                     | 484,333                     | 483,542                     | (791)                          |
| <b>Total</b>                  | <b><u>391,261</u></b>       | <b><u>477,386</u></b>       | <b><u>484,333</u></b>       | <b><u>483,542</u></b>       | <b><u>(791)</u></b>            |
| <b>Grand Total</b>            | <b><u>12,220,762</u></b>    | <b><u>14,047,261</u></b>    | <b><u>14,822,559</u></b>    | <b><u>15,002,416</u></b>    | <b><u>175,150</u></b>          |

**City of Atlantic Beach**

**Combined Summary of Revenues and Expenditures**

**Special Revenue Funds**

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>          | <b>1,133,825</b>            | <b>1,978,801</b>            | <b>2,105,503</b>            | <b>1,954,914</b>            | <b>(150,589)</b>               |
| <b>Revenues</b>                        |                             |                             |                             |                             |                                |
| Community Dev. Block Grant             | 266,317                     |                             | 200,000                     | 97,000                      | (103,000)                      |
| Convention Dev. Tax Fund               | 115,291                     | 127,935                     | 139,563                     | 88,409                      | (51,154)                       |
| Better Jax Half Cent Sales Tax         | 903,981                     | 952,357                     | 1,039,345                   | 1,626,911                   | 587,566                        |
| Local Option Gas Tax Fund              | 501,532                     | 505,136                     | 499,642                     | 445,296                     | (54,346)                       |
| Police Grant Funds                     | 77,110                      | 42,000                      | 59,000                      | 64,783                      | 5,783                          |
| Police Special Revenue Funds           | 29,089                      | 24,991                      | 35,534                      | 7,147                       | (28,387)                       |
| Grant Funds - Miscellaneous            |                             |                             |                             |                             |                                |
| Community Redevelopment Fund           | 50,000                      |                             |                             |                             |                                |
| Tree Protection Fund                   | 42,586                      | 14,821                      |                             |                             |                                |
| <b>Total Revenues</b>                  | <b>1,985,905</b>            | <b>1,667,240</b>            | <b>1,973,084</b>            | <b>2,329,546</b>            | <b>356,462</b>                 |
| <b>Other Financing Sources</b>         |                             |                             |                             |                             |                                |
| <b>Total Resources</b>                 | <b>3,119,730</b>            | <b>3,646,041</b>            | <b>4,078,587</b>            | <b>4,284,460</b>            | <b>205,873</b>                 |
| <b>Expenditures</b>                    |                             |                             |                             |                             |                                |
| Community Dev. Block Grant             | 318,916                     |                             | 200,000                     | 97,000                      | (103,000)                      |
| Convention Dev. Tax Fund               |                             | 59,024                      | 518,458                     | 255,884                     | (262,574)                      |
| Local Option Gas Tax Fund              | 662,220                     | 1,008,116                   | 910,000                     | 1,070,000                   | 160,000                        |
| Police Grant Funds                     | 230,000                     | 448,010                     | 704,623                     | 737,843                     | 33,220                         |
| Police Special Revenue Funds           | 65,016                      | 42,000                      | 59,000                      | 64,783                      | 5,783                          |
| Police Special Revenue Funds           | 52,966                      | 31,322                      | 50,000                      | 25,000                      | (25,000)                       |
| Grant Funds - Miscellaneous            |                             |                             |                             |                             |                                |
| Community Redevelopment Fund           |                             |                             | 50,000                      |                             | (50,000)                       |
| Tree Protection Fund                   | 18,766                      | 23,519                      | 31,100                      | 30,000                      | (1,100)                        |
| <b>DIVISION TOTALS</b>                 | <b>1,347,883</b>            | <b>1,611,991</b>            | <b>2,523,181</b>            | <b>2,280,510</b>            | <b>(242,671)</b>               |
| <b>Other Financing Uses</b>            | <b>38,216</b>               | <b>17,041</b>               |                             |                             |                                |
| <b>Ending Fund Balance</b>             | <b>1,733,631</b>            | <b>2,017,009</b>            | <b>1,555,406</b>            | <b>2,003,950</b>            | <b>448,544</b>                 |
| <b>Total Expenses and Fund Balance</b> | <b>3,119,730</b>            | <b>3,646,041</b>            | <b>4,078,587</b>            | <b>4,284,460</b>            | <b>205,873</b>                 |
| <b>Resource Allocation</b>             |                             |                             |                             |                             |                                |
| Personnel Services                     | 62,800                      | 42,000                      |                             |                             |                                |
| Operating Expenses                     | 43,546                      | 292,830                     | 611,100                     | 255,000                     | (356,100)                      |
| Capital Outlay                         | 411,537                     | 757,161                     | 504,000                     | 929,783                     | 425,783                        |
| Debt Service                           |                             |                             |                             |                             |                                |
| Transfers                              | 830,000                     | 520,000                     | 1,208,081                   | 1,198,727                   | (9,354)                        |
| <b>Total</b>                           | <b>1,347,883</b>            | <b>1,611,991</b>            | <b>2,323,181</b>            | <b>2,383,510</b>            | <b>60,329</b>                  |

**City of Atlantic Beach**  
**Combined Summary of Revenues and Expenditures**  
**Enterprise Funds**

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>          | <b>12,428,680</b>           | <b>12,834,136</b>           | <b>14,702,222</b>           | <b>12,475,359</b>           | <b>(2,226,863)</b>             |
| <b>Revenues</b>                        |                             |                             |                             |                             |                                |
| Water Utility                          | 3,641,486                   | 3,602,572                   | 4,802,359                   | 4,813,112                   | 10,753                         |
| Sewer Utility                          | 5,722,265                   | 5,593,496                   | 6,655,867                   | 6,910,779                   | 254,912                        |
| Sanitation                             | 1,890,862                   | 3,068,601                   | 1,924,624                   | 1,923,702                   | (922)                          |
| Storm Water Utility                    | 1,192,226                   | 1,123,439                   | 2,992,326                   | 2,681,469                   | (310,857)                      |
| Building Code Enforcement              | 506,734                     | 527,661                     | 552,918                     | 479,516                     | (73,402)                       |
| <b>Total Revenues</b>                  | <b>12,953,572</b>           | <b>13,915,768</b>           | <b>16,928,094</b>           | <b>16,808,578</b>           | <b>(119,516)</b>               |
| <b>Other Financing Sources</b>         | <b>299,597</b>              |                             |                             |                             |                                |
| <b>Total Resources</b>                 | <b>25,681,850</b>           | <b>26,749,904</b>           | <b>31,630,316</b>           | <b>29,283,937</b>           | <b>(2,346,379)</b>             |
| <b>Expenditures</b>                    |                             |                             |                             |                             |                                |
| Water Utility                          | 2,784,148                   | 2,913,798                   | 5,417,140                   | 5,253,466                   | (163,674)                      |
| Sewer Utility                          | 6,152,523                   | 5,423,931                   | 6,827,432                   | 8,503,933                   | 1,676,501                      |
| Sanitation                             | 2,213,671                   | 1,708,523                   | 1,931,668                   | 2,094,525                   | 162,857                        |
| Storm Water Utility                    | 1,088,064                   | 1,450,776                   | 4,313,018                   | 3,954,724                   | (358,294)                      |
| Building Code Enforcement              | 461,804                     | 550,654                     | 665,699                     | 583,002                     | (82,697)                       |
| <b>DIVISION TOTALS</b>                 | <b>12,700,210</b>           | <b>12,047,682</b>           | <b>19,154,957</b>           | <b>20,389,650</b>           | <b>1,234,693</b>               |
| <b>Other Financing Uses</b>            |                             |                             |                             |                             |                                |
| <b>Ending Fund Balance</b>             | <b>12,981,639</b>           | <b>14,702,222</b>           | <b>12,475,359</b>           | <b>8,894,287</b>            | <b>(3,581,072)</b>             |
| <b>Total Expenses and Fund Balance</b> | <b>25,681,850</b>           | <b>26,749,904</b>           | <b>31,630,316</b>           | <b>29,283,937</b>           | <b>(2,346,379)</b>             |
| <b>Resource Allocation</b>             |                             |                             |                             |                             |                                |
| Personnel Services                     | 2,657,474                   | 2,599,155                   | 3,176,950                   | 2,842,935                   | (334,015)                      |
| Operating Expenses                     | 5,151,389                   | 5,380,247                   | 5,703,111                   | 6,713,719                   | 1,010,608                      |
| Capital Outlay                         | 1,914,770                   | 1,195,925                   | 5,316,893                   | 5,624,338                   | 307,445                        |
| Debt Service                           | 2,116,132                   | 1,977,869                   | 2,004,311                   | 2,000,128                   | (4,183)                        |
| Transfers                              | 860,445                     | 857,648                     | 2,916,853                   | 3,208,530                   | 291,677                        |
| <b>Total</b>                           | <b>12,700,210</b>           | <b>12,010,845</b>           | <b>19,118,118</b>           | <b>20,389,650</b>           | <b>1,271,532</b>               |

**City of Atlantic Beach**

**Combined Summary of Revenues and Expenditures**

**Trust and Agency Funds**

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>          | <b>25,999,509</b>           | <b>29,084,440</b>           | <b>29,746,347</b>           | <b>31,654,039</b>           | <b>1,907,692</b>               |
| <b>Revenues</b>                        |                             |                             |                             |                             |                                |
| General Employee Pension               | 3,158,476                   | 2,225,129                   | 2,314,519                   | 2,338,639                   | 24,120                         |
| Police Employee Pension                | 2,060,447                   | 1,068,528                   | 1,911,429                   | 1,652,027                   | (259,402)                      |
| <b>Total Revenues</b>                  | <b>5,218,923</b>            | <b>3,293,657</b>            | <b>4,225,948</b>            | <b>3,990,666</b>            | <b>(235,282)</b>               |
| <b>Other Financing Sources</b>         | <b>37,342</b>               | <b>37,342</b>               |                             |                             |                                |
| <b>Total Resources</b>                 | <b>31,255,774</b>           | <b>32,415,440</b>           | <b>33,972,295</b>           | <b>35,644,705</b>           | <b>1,672,410</b>               |
| <b>Expenditures</b>                    |                             |                             |                             |                             |                                |
| General Employee Pension               | 1,441,509                   | 1,443,869                   | 1,447,392                   | 1,405,767                   | (41,625)                       |
| Police Employee Pension                | 729,825                     | 1,225,223                   | 870,864                     | 854,801                     | (16,063)                       |
| <b>DIVISION TOTALS</b>                 | <b>2,171,334</b>            | <b>2,669,092</b>            | <b>2,318,256</b>            | <b>2,260,568</b>            | <b>(57,688)</b>                |
| <b>Other Financing Uses</b>            |                             |                             |                             |                             |                                |
| <b>Ending Fund Balance</b>             | <b>29,084,440</b>           | <b>29,746,347</b>           | <b>31,654,039</b>           | <b>33,384,137</b>           | <b>1,730,098</b>               |
| <b>Total Expenses and Fund Balance</b> | <b>31,255,774</b>           | <b>32,415,440</b>           | <b>33,972,295</b>           | <b>35,644,705</b>           | <b>1,672,410</b>               |
| <b>Resource Allocation</b>             |                             |                             |                             |                             |                                |
| Personnel Services                     |                             |                             |                             |                             |                                |
| Operating Expenses                     | 2,171,334                   | 2,669,092                   | 2,318,256                   | 2,260,568                   | (57,688)                       |
| Capital Outlay                         |                             |                             |                             |                             |                                |
| Debt Service                           |                             |                             |                             |                             |                                |
| Transfers                              |                             |                             |                             |                             |                                |
| <b>Total</b>                           | <b>2,171,334</b>            | <b>2,669,092</b>            | <b>2,318,256</b>            | <b>2,260,568</b>            | <b>(57,688)</b>                |

# Governing Body



# Governing Body

## Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenues:</b>                       |                     |                     |                     |                     |                        |
| General Fund Resources                 | 43,466              | 40,194              | 55,876              | 51,707              | (4,169)                |
| <b>Total Revenues</b>                  | <b>43,466</b>       | <b>40,194</b>       | <b>55,876</b>       | <b>51,707</b>       | <b>(4,169)</b>         |
| <b>Expenses:</b>                       |                     |                     |                     |                     |                        |
| City Commission                        | 43,466              | 40,194              | 55,876              | 51,707              | (4,169)                |
| <b>Total Expenses</b>                  | <b>43,466</b>       | <b>40,194</b>       | <b>55,876</b>       | <b>51,707</b>       | <b>(4,169)</b>         |
| <b>Resource Allocation:</b>            |                     |                     |                     |                     |                        |
| Personnel Services                     | 33,104              | 37,263              | 38,226              | 38,607              | 381                    |
| Operating Expenses                     | 5,618               | 2,931               | 17,650              | 13,100              | (4,550)                |
| Capital Outlay                         |                     |                     |                     |                     |                        |
| Debt Service                           |                     |                     |                     |                     |                        |
| Transfers                              |                     |                     |                     |                     |                        |
| <b>Total Resource Allocation:</b>      | <b>38,722</b>       | <b>40,194</b>       | <b>55,876</b>       | <b>51,707</b>       | <b>(4,169)</b>         |
| <b>Summary of Authorized Positions</b> |                     |                     |                     |                     |                        |
|  |                     |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>       |
| <b>City Commission</b>                 |                     |                     |                     |                     |                        |
| Mayor                                  |                     |                     | 1                   | 1                   |                        |
| City Commissioner                      |                     |                     | 4                   | 4                   |                        |
|  |                     |                     | 5                   | 5                   |                        |
| <b>Appointed Boards</b>                |                     |                     |                     |                     |                        |
| Code Enforcement Board                 |                     |                     |                     |                     |                        |
| Community Development Board            |                     |                     |                     |                     |                        |
| Pension Board of Trustees (2)          |                     |                     |                     |                     |                        |

**Governing Body  
City Commission**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 33,831              | 34,556              | 35,349              | 35,703              | 354                    |
| Overtime                        |                     |                     |                     |                     |                        |
| Special Pay                     |                     |                     |                     |                     |                        |
| <b>Sub-Total</b>                | <b>33,831</b>       | <b>34,556</b>       | <b>35,349</b>       | <b>35,703</b>       | <b>354</b>             |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 2,588               | 2,644               | 2,705               | 2,732               | 27                     |
| Pension                         |                     |                     |                     |                     |                        |
| Health and Life Insurance       |                     |                     |                     |                     |                        |
| Worker and Unemploy Comp        | 66                  | 64                  | 172                 | 172                 |                        |
| <b>Sub-Total</b>                | <b>2,654</b>        | <b>2,708</b>        | <b>2,877</b>        | <b>2,904</b>        | <b>27</b>              |
| <b>Total Wages and Benefits</b> | <b>36,484</b>       | <b>37,263</b>       | <b>38,226</b>       | <b>38,607</b>       | <b>381</b>             |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           |                     |                     |                     |                     |                        |
| Contract Services               |                     |                     |                     |                     |                        |
| Local Travel                    |                     |                     | 4,000               |                     | (4,000)                |
| Communications                  |                     |                     |                     |                     |                        |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         |                     |                     |                     |                     |                        |
| Printing and Publishing         | 1,982               | 23                  | 500                 | 500                 |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Aids to Government Agencies     |                     |                     | 6,200               | 6,000               | (200)                  |
| Office Supplies                 |                     |                     |                     |                     |                        |
| Operating Supplies              |                     | 25                  | 150                 | 150                 |                        |
| Books, Training, Memberships    | 4,999               | 2,883               | 6,800               | 6,450               | (350)                  |
| Internal Service Charges        |                     |                     |                     |                     |                        |
| <b>Total Operating Expenses</b> | <b>6,982</b>        | <b>2,931</b>        | <b>17,650</b>       | <b>13,100</b>       | <b>(4,550)</b>         |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     |                     |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>43,466</b>       | <b>40,194</b>       | <b>55,876</b>       | <b>51,707</b>       | <b>(4,169)</b>         |

# City Administration



## City Administration

### Combined Summary of Revenues and Expenses

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Revenues:</b>                       |                             |                             |                             |                             |                                |
| General Fund Resources                 | 2,826,279                   | 2,862,790                   | 3,086,808                   | 3,167,678                   | 80,870                         |
| <b>Total Revenues</b>                  | <u><b>2,826,279</b></u>     | <u><b>2,862,790</b></u>     | <u><b>3,086,808</b></u>     | <u><b>3,167,678</b></u>     | <u><b>80,870</b></u>           |
| <b>Expenses:</b>                       |                             |                             |                             |                             |                                |
| City Clerk                             | 290,160                     | 317,875                     | 358,543                     | 370,556                     | 12,013                         |
| City Manager                           | 409,072                     | 437,648                     | 442,223                     | 437,442                     | (4,781)                        |
| Finance and Accounting                 | 928,173                     | 1,019,090                   | 1,103,301                   | 1,144,212                   | 40,911                         |
| Information Technology                 | 770,920                     | 680,175                     | 782,592                     | 820,890                     | 38,298                         |
| Human Resources                        | 228,343                     | 242,047                     | 250,149                     | 244,578                     | (5,571)                        |
| Legal Counsel                          | 199,611                     | 165,955                     | 150,000                     | 150,000                     |                                |
| <b>Total Expenses</b>                  | <u><b>2,826,279</b></u>     | <u><b>2,862,790</b></u>     | <u><b>3,086,808</b></u>     | <u><b>3,167,678</b></u>     | <u><b>80,870</b></u>           |
| <b>Resource Allocation:</b>            |                             |                             |                             |                             |                                |
| Personal Services                      | 1,934,506                   | 2,092,331                   | 2,103,017                   | 2,194,780                   | 91,763                         |
| Operating Expenses                     | 820,079                     | 741,936                     | 919,748                     | 912,076                     | (7,672)                        |
| Capital Outlay                         | 71,694                      | 28,522                      | 64,043                      | 60,822                      | (3,221)                        |
| Transfers                              |                             |                             |                             |                             |                                |
| <b>Total Resource Allocation:</b>      | <u><b>2,826,279</b></u>     | <u><b>2,862,790</b></u>     | <u><b>3,086,808</b></u>     | <u><b>3,167,678</b></u>     | <u><b>80,870</b></u>           |
| <b>Summary of Authorized Positions</b> |                             |                             |                             |                             |                                |
|  |                             |                             | <u>2019-2020</u>            | <u>2020-2021</u>            |                                |
| <b>City Clerk</b>                      |                             |                             |                             |                             |                                |
| City Clerk                             |                             |                             | 1.00                        | 1.00                        |                                |
| Deputy City Clerk                      |                             |                             | 1.00                        | 1.00                        |                                |
| Records Clerk                          |                             |                             | 1.00                        | 1.00                        |                                |
|  |                             |                             | <u><b>3.00</b></u>          | <u><b>3.00</b></u>          |                                |
| <b>City Manager</b>                    |                             |                             |                             |                             |                                |
| City Manager                           |                             |                             | 1.00                        | 1.00                        |                                |
| Deputy City Manager                    |                             |                             | 1.00                        | 1.00                        |                                |
| Executive Assistant                    |                             |                             | 1.00                        | 1.00                        |                                |
|  |                             |                             | <u><b>3.00</b></u>          | <u><b>3.00</b></u>          |                                |
| <b>Finance</b>                         |                             |                             |                             |                             |                                |
| Finance Director                       |                             |                             | 1.00                        | 1.00                        |                                |
| Deputy Finance Director                |                             |                             | 1.00                        | 1.00                        |                                |
| Accountant                             |                             |                             | 1.00                        | 1.00                        |                                |
| Purchasing Manager                     |                             |                             | 1.00                        | 1.00                        |                                |
| Utility Billing Supervisor             |                             |                             | 1.00                        | 1.00                        |                                |
| Utility Specialist                     |                             |                             | 1.00                        | 1.00                        |                                |
| Meter Reader                           |                             |                             | 3.00                        | 3.00                        |                                |
| Finance Associate                      |                             |                             | 1.00                        | 1.00                        |                                |
| Customer Service Super.                |                             |                             | 1.00                        | 1.00                        |                                |
| Customer Service Rep.                  |                             |                             | 2.00                        | 2.00                        |                                |
|  |                             |                             | <u><b>13.00</b></u>         | <u><b>13.00</b></u>         |                                |
| <b>Information Technology</b>          |                             |                             |                             |                             |                                |
| Senior Systems Engineer                |                             |                             | 2.00                        | 2.00                        |                                |
|  |                             |                             | <u><b>2.00</b></u>          | <u><b>2.00</b></u>          |                                |
| <b>Human Resources</b>                 |                             |                             |                             |                             |                                |
| Human Resources Director               |                             |                             | 1.00                        | 1.00                        |                                |
| Human Resources Assistant              |                             |                             | 1.00                        | 1.00                        |                                |
|  |                             |                             | <u><b>2.00</b></u>          | <u><b>2.00</b></u>          |                                |
| <b>Total</b>                           |                             |                             | <u><b>23.00</b></u>         | <u><b>23.00</b></u>         |                                |

**City Administration**  
**City Clerk**

|                                 | <u>Actual</u><br><u>2017-2018</u> | <u>Actual</u><br><u>2018-2019</u> | <u>Budget</u><br><u>2019-2020</u> | <u>Budget</u><br><u>2020-2021</u> | <u>Increase</u><br><u>(Decrease)</u> |
|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>PERSONNEL SERVICES</b>       |                                   |                                   |                                   |                                   |                                      |
| <b>Wages</b>                    |                                   |                                   |                                   |                                   |                                      |
| Salaries and Wages              | 133,928                           | 156,636                           | 166,850                           | 172,036                           | 5,186                                |
| Overtime                        | 2,632                             | 743                               | 4,526                             | 4,000                             | (526)                                |
| Special Pay                     | 2,586                             | 1,027                             | 2,664                             |                                   | (2,664)                              |
| <b>Sub-Total</b>                | <b>139,146</b>                    | <b>158,406</b>                    | <b>174,040</b>                    | <b>176,036</b>                    | <b>1,996</b>                         |
| <b>Benefits</b>                 |                                   |                                   |                                   |                                   |                                      |
| FICA                            | 10,398                            | 11,511                            | 13,315                            | 13,467                            | 152                                  |
| Pension                         | 58,543                            | 59,307                            | 57,454                            | 64,662                            | 7,208                                |
| Health and Life Insurance       | 32,972                            | 43,100                            | 46,848                            | 46,848                            |                                      |
| Worker and Unemploy Comp        | 1,234                             | 231                               | 292                               | 292                               |                                      |
| <b>Sub-Total</b>                | <b>103,147</b>                    | <b>114,149</b>                    | <b>117,909</b>                    | <b>125,269</b>                    | <b>7,360</b>                         |
| <b>Total Wages and Benefits</b> | <b>242,293</b>                    | <b>272,554</b>                    | <b>291,949</b>                    | <b>301,305</b>                    | <b>9,356</b>                         |
| <b>OPERATING EXPENSES</b>       |                                   |                                   |                                   |                                   |                                      |
| Professional Services           | 148                               |                                   | 105                               |                                   | (105)                                |
| Contract Services               | 19,133                            | 5,497                             | 19,865                            | 21,602                            | 1,737                                |
| Local Travel                    | 18                                | 29                                | 100                               | 100                               |                                      |
| Communications                  | 210                               | 211                               | 300                               | 300                               |                                      |
| Postage                         | 36                                | 31                                | 250                               | 150                               | (100)                                |
| Rentals and Leases              |                                   |                                   |                                   |                                   |                                      |
| Insurance                       |                                   |                                   |                                   |                                   |                                      |
| Repairs and Maintenance         | 6,375                             | 17,499                            | 11,858                            | 12,608                            | 750                                  |
| Printing and Publishing         | 18,007                            | 18,418                            | 22,042                            | 22,042                            |                                      |
| Advertising and Promotions      |                                   |                                   |                                   |                                   |                                      |
| Other Current Charges           | 86                                | 187                               | 400                               | 500                               | 100                                  |
| Office Supplies                 | 1,432                             | 861                               | 1,095                             | 1,300                             | 205                                  |
| Operating Supplies              | 1,109                             | 1,948                             | 4,950                             | 5,020                             | 70                                   |
| Books, Training, Memberships    | 1,313                             | 641                               | 5,629                             | 5,629                             |                                      |
| Internal Service Charges        |                                   |                                   |                                   |                                   |                                      |
| <b>Total Operating Expenses</b> | <b>47,867</b>                     | <b>45,321</b>                     | <b>66,594</b>                     | <b>69,251</b>                     | <b>2,657</b>                         |
| <b>CAPITAL OUTLAY</b>           |                                   |                                   |                                   |                                   |                                      |
| Land                            |                                   |                                   |                                   |                                   |                                      |
| Buildings                       |                                   |                                   |                                   |                                   |                                      |
| Infrastructure Improvements     |                                   |                                   |                                   |                                   |                                      |
| Vehicles                        |                                   |                                   |                                   |                                   |                                      |
| Computer Equipment              |                                   |                                   |                                   |                                   |                                      |
| <b>Total Capital Outlay</b>     |                                   |                                   |                                   |                                   |                                      |
| <b>DEBT SERVICE</b>             |                                   |                                   |                                   |                                   |                                      |
| Principal                       |                                   |                                   |                                   |                                   |                                      |
| Interest                        |                                   |                                   |                                   |                                   |                                      |
| Other                           |                                   |                                   |                                   |                                   |                                      |
| <b>Total Debt Service</b>       |                                   |                                   |                                   |                                   |                                      |
| <b>TRANSFERS</b>                |                                   |                                   |                                   |                                   |                                      |
| To                              |                                   |                                   |                                   |                                   |                                      |
| To                              |                                   |                                   |                                   |                                   |                                      |
| <b>Total Transfers</b>          |                                   |                                   |                                   |                                   |                                      |
| <b>DIVISION TOTALS</b>          | <b>290,160</b>                    | <b>317,875</b>                    | <b>358,543</b>                    | <b>370,556</b>                    | <b>12,013</b>                        |

**City Administration**  
**City Manager**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 294,065             | 304,422             | 309,935             | 304,243             | (5,692)                |
| Overtime                        |                     |                     |                     |                     |                        |
| Special Pay                     | 6,220               | 18,368              | 6,000               | 6,000               |                        |
| <b>Sub-Total</b>                | <b>300,285</b>      | <b>322,790</b>      | <b>315,935</b>      | <b>310,243</b>      | <b>(5,692)</b>         |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 23,618              | 23,992              | 24,235              | 23,734              | (501)                  |
| Pension                         | 49,151              | 53,981              | 60,521              | 61,138              | 617                    |
| Health and Life Insurance       | 26,661              | 26,518              | 27,887              | 27,887              |                        |
| Worker and Unemploy Comp        | 1,995               | 2,034               | 1,442               | 1,442               |                        |
| <b>Sub-Total</b>                | <b>101,425</b>      | <b>106,525</b>      | <b>114,085</b>      | <b>114,201</b>      | <b>116</b>             |
| <b>Total Wages and Benefits</b> | <b>401,710</b>      | <b>429,315</b>      | <b>430,020</b>      | <b>424,444</b>      | <b>(5,576)</b>         |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 26                  |                     | 1,000               | 1,000               |                        |
| Contract Services               |                     |                     |                     |                     |                        |
| Local Travel                    |                     |                     | 1,000               | 1,000               |                        |
| Communications                  | 1,651               | 2,223               | 1,000               | 1,728               | 728                    |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     | 220                 |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         |                     |                     |                     |                     |                        |
| Printing and Publishing         | 23                  |                     |                     |                     |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     | 219                 |                     | 100                 | 100                    |
| Office Supplies                 | 6                   | 17                  | 50                  | 50                  |                        |
| Operating Supplies              | 992                 | 2,436               | 1,600               | 2,000               | 400                    |
| Books, Training, Memberships    | 4,664               | 3,438               | 6,700               | 6,900               | 200                    |
| Internal Service Charges        |                     |                     |                     |                     |                        |
| <b>Total Operating Expenses</b> | <b>7,362</b>        | <b>8,333</b>        | <b>11,350</b>       | <b>12,998</b>       | <b>1,428</b>           |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     | 853                 |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     | <b>853</b>          |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>409,072</b>      | <b>437,648</b>      | <b>442,223</b>      | <b>437,442</b>      | <b>(4,148)</b>         |

**City Administration**  
**Finance and Administration Department**

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 475,039                     | 566,426                     | 624,662                     | 658,103                     | 33,441                         |
| Overtime                        | 15,316                      | 13,650                      | 10,000                      | 10,000                      |                                |
| Special Pay                     | 363                         | 8,361                       |                             |                             |                                |
| <b>Sub-Total</b>                | <b>490,719</b>              | <b>588,437</b>              | <b>634,662</b>              | <b>668,103</b>              | <b>33,441</b>                  |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 35,904                      | 43,049                      | 48,099                      | 51,110                      | 3,011                          |
| Pension                         | 159,727                     | 162,332                     | 152,864                     | 157,833                     | 4,969                          |
| Health and Life Insurance       | 92,439                      | 91,082                      | 94,827                      | 94,827                      |                                |
| Worker and Unemploy Comp        | 1,940                       | 4,634                       | 2,984                       | 2,984                       |                                |
| <b>Sub-Total</b>                | <b>290,009</b>              | <b>301,097</b>              | <b>298,774</b>              | <b>306,754</b>              | <b>7,980</b>                   |
| <b>Total Wages and Benefits</b> | <b>780,728</b>              | <b>889,534</b>              | <b>933,436</b>              | <b>974,857</b>              | <b>41,421</b>                  |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           | 53,154                      | 30,139                      | 49,500                      | 54,450                      | 4,950                          |
| Contract Services               | 19,939                      | 13,025                      | 29,200                      | 21,000                      | (8,200)                        |
| Local Travel                    | 142                         |                             | 500                         | 500                         |                                |
| Communications                  | 1,309                       | 1,394                       | 3,500                       | 3,500                       |                                |
| Postage                         | 39,546                      | 47,574                      | 44,975                      | 49,400                      | 4,425                          |
| Utilities                       |                             |                             |                             |                             |                                |
| Rentals and Leases              |                             |                             | 500                         | 180                         | (320)                          |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         |                             |                             | 1,000                       | 1,000                       |                                |
| Printing and Publishing         | 19,176                      | 19,467                      | 20,000                      | 20,000                      |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 | 2,286                       | 2,906                       | 2,500                       | 2,500                       |                                |
| Operating Supplies              | 9,324                       | 7,743                       | 7,150                       | 7,000                       | (150)                          |
| Books, Training, Memberships    | 2,570                       | 7,309                       | 7,850                       | 9,825                       | 1,975                          |
| <b>Total Operating Expenses</b> | <b>147,445</b>              | <b>129,556</b>              | <b>166,675</b>              | <b>169,355</b>              | <b>2,680</b>                   |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             |                             |                             |                                |
| Equipment                       |                             |                             | 3,190                       |                             | (3,190)                        |
| <b>Total Capital Outlay</b>     |                             |                             | <b>3,190</b>                |                             | <b>(3,190)</b>                 |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To General Fund                 |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <b>928,173</b>              | <b>1,019,090</b>            | <b>1,103,301</b>            | <b>1,144,212</b>            | <b>40,911</b>                  |

**City Administration**  
**Information Technology**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 198,062             | 166,599             | 140,885             | 160,805             | 19,920                 |
| Overtime                        | 11,580              | 10,563              | 8,000               | 8,000               |                        |
| Special Pay                     | 903                 | 21,242              | 800                 | 800                 |                        |
| <b>Sub-Total</b>                | <b>210,545</b>      | <b>198,404</b>      | <b>149,685</b>      | <b>169,605</b>      | <b>19,920</b>          |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 15,926              | 15,011              | 11,451              | 12,975              | 1,524                  |
| Pension                         | 41,923              | 35,360              | 31,743              | 62,432              | 30,689                 |
| Health and Life Insurance       | 22,315              | 18,846              | 15,092              | 15,092              |                        |
| Worker and Unemploy Comp        | 314                 | 301                 | 382                 | 382                 |                        |
| <b>Sub-Total</b>                | <b>80,478</b>       | <b>69,518</b>       | <b>58,668</b>       | <b>90,881</b>       | <b>32,213</b>          |
| <b>Total Wages and Benefits</b> | <b>291,022</b>      | <b>267,921</b>      | <b>208,353</b>      | <b>260,486</b>      | <b>52,133</b>          |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           |                     |                     |                     |                     |                        |
| Contract Services               | 23,059              | 13,336              | 31,710              | 13,727              | (17,983)               |
| Local Travel                    | 265                 | 237                 | 600                 | 571                 | (29)                   |
| Communications                  | 63,873              | 64,221              | 75,500              | 77,254              | 1,754                  |
| Postage                         | 64                  | 94                  | 250                 |                     | (250)                  |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              | 17,522              | 18,046              | 22,000              | 22,579              | 579                    |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 242,491             | 257,355             | 332,790             | 323,951             | (8,839)                |
| Printing and Publishing         |                     |                     | 100                 |                     |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 | 59                  | 312                 | 289                 |                     | (289)                  |
| Operating Supplies              | 55,917              | 26,862              | 45,000              | 54,343              | 9,343                  |
| Books, Training, Memberships    | 4,953               | 3,266               | 6,000               | 7,157               | 1,157                  |
| <b>Total Operating Expenses</b> | <b>408,203</b>      | <b>383,731</b>      | <b>514,239</b>      | <b>499,582</b>      | <b>(14,557)</b>        |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Computer Equipment              | 71,694              | 28,522              | 60,000              | 60,822              | 822                    |
| <b>Total Capital Outlay</b>     | <b>71,694</b>       | <b>28,522</b>       | <b>60,000</b>       | <b>60,822</b>       | <b>822</b>             |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
|                                 |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>770,920</b>      | <b>680,175</b>      | <b>782,592</b>      | <b>820,890</b>      | <b>38,398</b>          |

## City Administration

### Human Resources

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 144,799                     | 148,902                     | 152,775                     | 157,060                     | 4,285                          |
| Overtime                        |                             |                             |                             |                             |                                |
| Special Pay                     | 2,855                       | 3,057                       | 1,000                       | 3,167                       | 2,167                          |
| <b>Sub-Total</b>                | <u>147,654</u>              | <u>151,959</u>              | <u>153,775</u>              | <u>160,227</u>              | <u>6,452</u>                   |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 10,658                      | 11,064                      | 11,764                      | 11,975                      | 211                            |
| Pension                         | 47,725                      | 45,404                      | 42,847                      | 30,613                      | (12,234)                       |
| Health and Life Insurance       | 12,495                      | 24,363                      | 30,609                      | 30,609                      |                                |
| Worker and Unemploy Comp        | 221                         | 217                         | 264                         | 264                         |                                |
| <b>Sub-Total</b>                | <u>71,099</u>               | <u>81,047</u>               | <u>85,484</u>               | <u>73,461</u>               | <u>(12,023)</u>                |
| <b>Total Wages and Benefits</b> | <b>218,753</b>              | <b>233,007</b>              | <b>239,259</b>              | <b>233,688</b>              | <b>(5,571)</b>                 |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           |                             |                             |                             |                             |                                |
| Contract Services               | 4,170                       | 4,191                       | 5,000                       | 5,000                       |                                |
| Local Travel                    |                             |                             |                             |                             |                                |
| Communications                  | 448                         | 441                         | 400                         | 400                         |                                |
| Postage                         |                             |                             | 100                         | 100                         |                                |
| Utilities                       |                             |                             |                             |                             |                                |
| Rentals and Leases              |                             |                             |                             |                             |                                |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         |                             |                             |                             |                             |                                |
| Printing and Publishing         |                             |                             |                             |                             |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 | 1,253                       | 981                         | 1,800                       | 1,300                       | (500)                          |
| Operating Supplies              | 1,676                       | 1,647                       | 2,000                       | 1,500                       | (500)                          |
| Books, Training, Memberships    | 2,043                       | 1,780                       | 1,590                       | 2,590                       | 1,000                          |
| <b>Total Operating Expenses</b> | <u>9,590</u>                | <u>9,041</u>                | <u>10,890</u>               | <u>10,890</u>               |                                |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             |                             |                             |                                |
| Equipment                       |                             |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>     |                             |                             |                             |                             |                                |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To General Fund                 |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <u>228,343</u>              | <u>242,047</u>              | <u>250,149</u>              | <u>244,578</u>              | <u>(5,571)</u>                 |

## City Administration

### Legal Counsel

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              |                     |                     |                     |                     |                        |
| Overtime                        |                     |                     |                     |                     |                        |
| Special Pay                     |                     |                     |                     |                     |                        |
| <b>Sub-Total</b>                |                     |                     |                     |                     |                        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            |                     |                     |                     |                     |                        |
| Pension                         |                     |                     |                     |                     |                        |
| Health and Life Insurance       |                     |                     |                     |                     |                        |
| Worker and Unemploy Comp        |                     |                     |                     |                     |                        |
| <b>Sub-Total</b>                |                     |                     |                     |                     |                        |
| <b>Total Wages and Benefits</b> |                     |                     |                     |                     |                        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 199,611             | 165,955             | 150,000             | 150,000             |                        |
| Contract Services               |                     |                     |                     |                     |                        |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  |                     |                     |                     |                     |                        |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         |                     |                     |                     |                     |                        |
| Printing and Publishing         |                     |                     |                     |                     |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 |                     |                     |                     |                     |                        |
| Operating Supplies              |                     |                     |                     |                     |                        |
| Books, Training, Memberships    |                     |                     |                     |                     |                        |
| Internal Service Charges        |                     |                     |                     |                     |                        |
| <b>Total Operating Expenses</b> | <b>199,611</b>      | <b>165,955</b>      | <b>150,000</b>      | <b>150,000</b>      |                        |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     |                     |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>199,611</b>      | <b>165,955</b>      | <b>150,000</b>      | <b>150,000</b>      |                        |

# General Government



# General Government

## Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenues:</b>                         |                     |                     |                     |                     |                        |
| General Fund Resources                   | 574,783             | 723,354             | 770,410             | 725,279             | (45,051)               |
| Convention Development                   | 137,892             | 127,935             | 139,563             | 88,409              | (51,154)               |
| Half Cent Sales Tax                      | 900,831             | 952,357             | 1,039,345           | 1,626,911           | 587,566                |
| Grant Funds - Miscellaneous              |                     |                     |                     |                     |                        |
| Debt Service Fund                        |                     |                     | 118,458             | 120,884             | 2,426                  |
| Capital Project Fund                     | 303,348             |                     | 1,555,000           | 1,280,000           | (275,000)              |
| <b>Total Revenues</b>                    | <b>1,916,854</b>    | <b>1,803,647</b>    | <b>3,622,776</b>    | <b>3,841,483</b>    | <b>218,787</b>         |
| <b>Expenses:</b>                         |                     |                     |                     |                     |                        |
| General Government                       | 361,389             | 450,230             | 517,024             | 392,658             | (124,286)              |
| Building Maintenance                     | 213,394             | 273,124             | 253,386             | 332,621             | 79,235                 |
| Convention Development                   | 102,847             | 59,024              | 518,458             | 255,884             | (135,000)              |
| Half Cent Sales Tax                      | 492,250             | 1,008,116           | 910,000             | 1,070,000           | 124,000                |
| Grant Funds - Miscellaneous              |                     |                     |                     |                     |                        |
| Debt Service Fund                        |                     | 19,850              | 118,458             | 120,884             | 2,426                  |
| Capital Project Fund                     | 1,010               | 3,000               | 1,665,620           | 1,434,500           | (231,120)              |
| <b>Total Expenses</b>                    | <b>1,170,889</b>    | <b>1,813,344</b>    | <b>3,982,946</b>    | <b>3,606,547</b>    | <b>(284,745)</b>       |
| <b>Resource Allocation:</b>              |                     |                     |                     |                     |                        |
| Personnel Services                       | 159,474             | 173,094             | 192,325             | 158,432             | (33,893)               |
| Operating Expenses                       | 497,443             | 549,385             | 917,975             | 566,847             | (351,128)              |
| Capital Outlay                           | 513,973             | 786,015             | 2,250,730           | 2,099,500           | (151,230)              |
| Debt Service                             |                     |                     | 118,458             | 120,884             | 2,426                  |
| Transfers                                |                     | 285,000             | 503,458             | 660,884             | 157,426                |
| <b>Total Resource Allocation:</b>        | <b>1,170,889</b>    | <b>1,793,494</b>    | <b>3,982,946</b>    | <b>3,606,547</b>    | <b>(376,399)</b>       |
| <b>Summary of Authorized Positions</b>   |                     |                     |                     |                     |                        |
|  |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>    |                        |
| <b>General Government</b>                |                     |                     |                     |                     |                        |
| Administrative Asst. - Building & Zoning |                     |                     | 0.05                | 0.05                |                        |
| Building Permit Clerk / Receptionist     |                     |                     | 0.20                | 0.20                |                        |
|  |                     |                     | <b>0.25</b>         | <b>0.25</b>         |                        |
| <b>Building Maintenance</b>              |                     |                     |                     |                     |                        |
| Painter II                               |                     |                     | 1.00                | 1.00                |                        |
| Building Maintenance Technician          |                     |                     | 1.00                | 1.00                |                        |
|  |                     |                     | <b>2.00</b>         | <b>2.00</b>         |                        |
| <b>Total</b>                             |                     |                     | <b>2.25</b>         | <b>2.25</b>         |                        |

**General Fund**  
**General Government**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 100,533             | 104,779             | 115,214             | 90,092              | (25,122)               |
| Overtime                        | 301                 | 1,609               | 200                 | 200                 |                        |
| Special Pay                     | 736                 | 877                 |                     |                     |                        |
| <b>Sub-Total</b>                | <b>101,571</b>      | <b>107,265</b>      | <b>115,414</b>      | <b>90,292</b>       | <b>(25,122)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 7,434               | 7,861               | 8,830               | 6,909               | (1,921)                |
| Pension                         | 28,899              | 36,046              | 35,828              | 28,978              | (6,850)                |
| Health and Life Insurance       | 17,885              | 17,999              | 28,590              | 28,590              |                        |
| Worker and Unemploy Comp        | 3,686               | 3,923               | 3,663               | 3,663               |                        |
| <b>Sub-Total</b>                | <b>57,903</b>       | <b>65,829</b>       | <b>76,911</b>       | <b>68,140</b>       | <b>(8,771)</b>         |
| <b>Total Wages and Benefits</b> | <b>159,474</b>      | <b>173,094</b>      | <b>192,325</b>      | <b>158,432</b>      | <b>(33,893)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 19,013              | 85,829              | 70,000              | 70,000              |                        |
| Contract Services               | 140,278             | 167,932             | 111,250             | 239,500             | 128,250                |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  | 198                 | 624                 | 1,285               | 1,024               | (261)                  |
| Postage                         | 8,299               | 5,498               | 12,000              | 10,000              | (2,000)                |
| Utilities                       | 24,226              | 24,850              | 24,000              | 24,000              |                        |
| Rentals and Leases              | 2,120               | 3,404               | 4,134               | 4,133               | (1)                    |
| Insurance                       | 184,243             | 189,819             | 172,915             | 172,915             |                        |
| Repairs and Maintenance         | 13,149              | 10,789              | 19,836              | 18,000              | (1,836)                |
| Printing and Publishing         | 733                 | 9,176               | 750                 | 750                 |                        |
| Other Current Charges           | 5,993               | 1,295               | 500                 | 3,300               | 2,800                  |
| Office Supplies                 | 2,116               | 2,403               | 3,000               | 3,000               |                        |
| Operating Supplies              | 14,942              | 21,288              | 16,125              | 18,125              | 2,000                  |
| Books, Training, Memberships    |                     | 1,500               | 2,180               | 2,100               | (80)                   |
| Aid to other Gov Agency         |                     |                     |                     |                     |                        |
| <b>Total Operating Expenses</b> | <b>415,309</b>      | <b>524,406</b>      | <b>437,975</b>      | <b>566,847</b>      | <b>128,872</b>         |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     | 24,580              |                     |                     |                        |
| Equipment                       |                     | 1,274               | 140,110             |                     | (140,110)              |
| <b>Total Capital Outlay</b>     |                     | <b>25,854</b>       | <b>140,110</b>      |                     | <b>(140,110)</b>       |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To Debt Service                 |                     |                     |                     |                     |                        |
| To Storm Water Utility          |                     |                     |                     |                     |                        |
| To Sewer Utility Fund           |                     |                     |                     |                     |                        |
| To Pension Funds                |                     |                     |                     |                     |                        |
| To Sanitation Fund              |                     |                     |                     |                     |                        |
| To Other Misc.                  |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>574,783</b>      | <b>723,354</b>      | <b>770,410</b>      | <b>725,279</b>      | <b>(45,131)</b>        |

## Convention Development Tax Fund

### Combined Summary of Revenues and Expenditures

|                                   | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Cash Forward</b>               | <b>153,301</b>      | <b>291,193</b>      | <b>419,128</b>      | <b>170,233</b>      | <b>(248,895)</b>       |
| <b>Revenues</b>                   |                     |                     |                     |                     |                        |
| Convention Development Tax        | 138,364             | 120,622             | 139,563             | 85,425              | (54,138)               |
| Interest Earnings                 | (472)               | 7,313               |                     | 2,984               | 2,984                  |
| Donations & Grants                |                     |                     |                     |                     |                        |
| Transfer General or Half Cent Tax |                     |                     |                     |                     |                        |
| <b>Total Revenues</b>             | <b>137,892</b>      | <b>127,935</b>      | <b>139,563</b>      | <b>88,409</b>       | <b>(51,154)</b>        |
| <b>Other Financing Sources</b>    |                     |                     |                     |                     |                        |
| <b>Total Resources</b>            | <b>291,193</b>      | <b>419,128</b>      | <b>558,691</b>      | <b>258,642</b>      | <b>(300,049)</b>       |
| <b>OPERATING EXPENSES</b>         |                     |                     |                     |                     |                        |
| Promotions                        |                     |                     |                     |                     |                        |
| Contract Services                 |                     |                     | 130,000             |                     | (130,000)              |
| <b>Total Operating Expenses</b>   |                     |                     | <b>130,000</b>      |                     | <b>(130,000)</b>       |
| <b>CAPITAL OUTLAY</b>             |                     |                     |                     |                     |                        |
| Land                              |                     |                     |                     |                     |                        |
| Buildings                         |                     | 6,841               |                     |                     |                        |
| Infrastructure Improvements       | 102,847             | 26,941              | 135,000             | 135,000             |                        |
| Equipment                         |                     | 25,243              | 135,000             |                     | (135,000)              |
| <b>Total Capital Outlay</b>       | <b>102,847</b>      | <b>59,024</b>       | <b>270,000</b>      | <b>135,000</b>      | <b>(135,000)</b>       |
| <b>Transfers</b>                  |                     |                     |                     |                     |                        |
| Transfer                          |                     |                     | 118,458             | 120,884             | 2,426                  |
| <b>Total Transfers</b>            |                     |                     | <b>118,458</b>      | <b>120,884</b>      | <b>2,426</b>           |
| <b>Other Financing Uses</b>       |                     |                     |                     |                     |                        |
| <b>Ending Cash</b>                | <b>291,193</b>      | <b>419,128</b>      | <b>170,233</b>      | <b>2,758</b>        | <b>(167,475)</b>       |
| <b>Total Expenses and Cash</b>    | <b>394,040</b>      | <b>478,153</b>      | <b>440,233</b>      | <b>137,758</b>      | <b>(302,475)</b>       |
| <b>Resource Allocation</b>        |                     |                     |                     |                     |                        |
| Operating Expenses                |                     |                     | 130,000             |                     | (130,000)              |
| Capital Outlay                    | 102,847             | 59,024              | 270,000             | 135,000             | (135,000)              |
| Transfers                         |                     |                     | 118,458             | 120,884             | 2,426                  |
| <b>Total</b>                      | <b>102,847</b>      | <b>59,024</b>       | <b>518,458</b>      | <b>255,884</b>      | <b>(262,574)</b>       |

## Governmental Capital Project Fund

### Combined Summary of Revenues and Expenditures

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                               | (117,861)           | 184,477             | 181,477             | 70,857              | (110,620)              |
| Restricted/Designated                    |                     |                     |                     |                     |                        |
| <b>Beginning Fund Balance</b>            | <b>(117,861)</b>    | <b>184,477</b>      | <b>181,477</b>      | <b>70,857</b>       | <b>(110,620)</b>       |
| <b>Revenues</b>                          |                     |                     |                     |                     |                        |
| Grant Proceeds - F.I.N.D.                |                     |                     |                     |                     |                        |
| <b>Transfers - In</b>                    |                     |                     |                     |                     |                        |
| CDBG Fund                                |                     |                     | 200,000             | 200,000             |                        |
| Local Option Gas Tax                     |                     |                     | 470,000             | 325,000             | (145,000)              |
| Half Cent Sales Tax                      |                     |                     | 385,000             | 255,000             | (130,000)              |
| Utility Fund                             |                     |                     | 100,000             | 100,000             |                        |
| Stormwater Fund                          |                     |                     | 400,000             | 400,000             |                        |
| General Fund                             | 303,000             |                     |                     |                     |                        |
| <b>Interest Earnings</b>                 | 348                 |                     |                     |                     |                        |
| <b>Total Revenues</b>                    | <b>303,348</b>      |                     | <b>1,555,000</b>    | <b>1,280,000</b>    | <b>(275,000)</b>       |
| <b>Other Financing Sources</b>           |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                   | <b>185,487</b>      | <b>184,477</b>      | <b>1,736,477</b>    | <b>1,350,857</b>    | <b>(385,620)</b>       |
| <b>Capital Outlay</b>                    |                     |                     |                     |                     |                        |
| <b>Public Safety</b>                     |                     |                     |                     |                     |                        |
| Public Safety Equipment                  | 1,010               |                     |                     | 113,000             | 113,000                |
| <b>Park Improvements</b>                 |                     |                     |                     |                     |                        |
| Marsh Overlook and Kayak Launch          |                     |                     |                     |                     |                        |
| Dutton Rd. Ped / Bike Path               |                     |                     |                     |                     |                        |
| <b>General Government</b>                |                     |                     |                     |                     |                        |
| Donner Road Improvement Proj.            |                     |                     | 1,444,300           | 1,195,000           | (249,300)              |
| Stoarge Building for Police/Public Works |                     |                     | 150,000             | 126,500             | (23,500)               |
| City Hall Improvements                   |                     |                     |                     |                     |                        |
| Enterprise Resource Planning System      |                     | 3,000               | 71,320              |                     | (71,320)               |
| <b>Transfer to the General Fund</b>      |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>                   | <b>1,010</b>        | <b>3,000</b>        | <b>1,665,620</b>    | <b>1,434,500</b>    | <b>(231,120)</b>       |
| <b>Other Financing Uses</b>              |                     |                     |                     |                     |                        |
| Restricted                               | 184,477             | 181,477             | 70,857              | (83,643)            |                        |
| Restricted/Designated                    |                     |                     |                     |                     |                        |
| <b>Ending Fund Balance</b>               | <b>184,477</b>      | <b>181,477</b>      | <b>70,857</b>       | <b>(83,643)</b>     | <b>(154,500)</b>       |
| <b>Total Expenses and Fund Balance</b>   | <b>185,487</b>      | <b>184,477</b>      | <b>1,736,477</b>    | <b>1,350,857</b>    | <b>(385,620)</b>       |
| <b>Resource Allocation</b>               |                     |                     |                     |                     |                        |
| Capital Outlay                           | 1,010               | 3,000               | 1,665,620           | 1,434,500           | (231,120)              |
| Transfers                                |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                   | <b>1,010</b>        | <b>3,000</b>        | <b>1,665,620</b>    | <b>1,434,500</b>    | <b>(231,120)</b>       |

**Half Cent Discretionary Sales Tax Fund**  
**Combined Summary of Revenues and Expenditures**

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted<br>Restricted/Designated    | 861,524             | 1,040,697           | 984,939             | 1,114,284           | 129,345                |
| <b>Beginning Fund Balance</b>          | <b>861,524</b>      | <b>1,040,697</b>    | <b>984,939</b>      | <b>1,114,284</b>    | <b>129,345</b>         |
| <b>Revenues</b>                        |                     |                     |                     |                     |                        |
| Local Discretionary Sales Surtax       | 901,165             | 924,384             | 1,039,345           | 1,615,440           | 576,095                |
| Interest Earnings                      | (333)               | 27,973              |                     | 11,471              | 11,471                 |
| F. R. DEP Grant                        |                     |                     |                     |                     |                        |
| Charges for Service - Permit           |                     |                     |                     |                     |                        |
| <b>Total Revenues</b>                  | <b>900,831</b>      | <b>952,357</b>      | <b>1,039,345</b>    | <b>1,626,911</b>    | <b>587,566</b>         |
| <b>Other Financing Sources</b>         |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                 | <b>1,532,946</b>    | <b>1,993,054</b>    | <b>2,024,284</b>    | <b>2,741,195</b>    | <b>716,911</b>         |
| <b>Expenditures</b>                    |                     |                     |                     |                     |                        |
| <b>Operating Expenses</b>              | 82,133              | 24,979              | 350,000             |                     | (350,000)              |
| <b>CAPITAL OUTLAY</b>                  |                     |                     |                     |                     |                        |
| Land                                   |                     |                     |                     |                     |                        |
| Infrastructure Improvements            | 321,116             | 609,137             | 175,000             | 470,000             | 295,000                |
| Building                               | 89,000              | 89,000              |                     | 36,000              |                        |
| Motor Vehicle                          |                     |                     |                     | 24,000              | 24,000                 |
| Equipment                              |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>            | <b>410,116</b>      | <b>698,137</b>      | <b>175,000</b>      | <b>530,000</b>      | <b>319,000</b>         |
| <b>Transfers</b>                       |                     |                     |                     |                     |                        |
| To Storm Water Utility Fund            |                     | 285,000             | 285,000             | 285,000             |                        |
| To Capital Project Funds               |                     |                     | 100,000             | 255,000             | 155,000                |
| <b>Total Transfers</b>                 |                     | 285,000             | 385,000             | 540,000             | 155,000                |
| <b>DIVISION TOTALS</b>                 | <b>492,250</b>      | <b>1,008,116</b>    | <b>910,000</b>      | <b>1,070,000</b>    | <b>124,000</b>         |
| <b>Other Financing Uses</b>            |                     |                     |                     |                     |                        |
| Restricted<br>Restricted/Designated    | 1,040,697           | 984,939             | 1,114,284           | 1,671,195           | 556,911                |
| <b>Ending Fund Balance</b>             | <b>1,040,697</b>    | <b>984,939</b>      | <b>1,114,284</b>    | <b>1,671,195</b>    | <b>556,911</b>         |
| <b>Total Expenses and Fund Balance</b> | <b>1,532,946</b>    | <b>1,993,054</b>    | <b>2,024,284</b>    | <b>2,741,195</b>    | <b>716,911</b>         |
| <b>Resource Allocation</b>             |                     |                     |                     |                     |                        |
| Operating                              | 82,133              | 24,979              | 350,000             |                     | (350,000)              |
| Capital Outlay                         | 410,116             | 698,137             | 175,000             | 530,000             | 355,000                |
| Transfers                              |                     | 285,000             | 385,000             | 540,000             | 155,000                |
| <b>Total Resources</b>                 | <b>492,250</b>      | <b>1,008,116</b>    | <b>910,000</b>      | <b>1,070,000</b>    | <b>160,000</b>         |

# Planning



# Planning

## Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenues:</b>                               |                     |                     |                     |                     |                        |
| General Fund Resources                         | 345,096             | 515,368             | 481,196             | 434,236             | (46,960)               |
| C.D.B.G.                                       |                     |                     | 200,000             |                     | (200,000)              |
| Community Redevelopment                        |                     |                     |                     |                     |                        |
| Tree Protection                                | 42,586              | 14,821              |                     |                     |                        |
| <b>Total Revenues</b>                          | <b>387,682</b>      | <b>530,189</b>      | <b>681,196</b>      | <b>434,236</b>      | <b>(246,960)</b>       |
| <b>Expenses:</b>                               |                     |                     |                     |                     |                        |
| Planning                                       | 274,618             | 444,701             | 374,764             | 339,700             | (35,064)               |
| C.D.B.G.                                       |                     |                     | 200,000             | 200,000             |                        |
| Tree Protection                                | 18,766              | 23,519              | 31,100              | 30,000              | (1,100)                |
| Community Redevelopment                        | 513                 |                     | 50,000              |                     | (50,000)               |
| Code Enforcement                               | 70,478              | 70,667              | 106,432             | 94,536              | (11,896)               |
| <b>Total Expenses</b>                          | <b>364,374</b>      | <b>538,887</b>      | <b>762,296</b>      | <b>664,236</b>      | <b>(98,060)</b>        |
| <b>Resource Allocation:</b>                    |                     |                     |                     |                     |                        |
| Personnel Services                             | 646,543             | 773,568             | 836,745             | 340,279             | (496,466)              |
| Operating Expenses                             | 156,805             | 307,846             | 293,325             | 143,957             | (149,368)              |
| Capital Outlay                                 | 22,917              | 8,126               | 97,925              |                     | (97,925)               |
| Transfers                                      |                     |                     | 200,000             | 200,000             |                        |
| <b>Total Resource Allocation:</b>              | <b>826,265</b>      | <b>1,089,541</b>    | <b>1,427,995</b>    | <b>684,236</b>      | <b>(743,759)</b>       |
| <b>Summary of Authorized Positions</b>         |                     |                     |                     |                     |                        |
|  |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>    |                        |
| <b>Planning and Zoning</b>                     |                     |                     |                     |                     |                        |
| Community Development Director                 |                     |                     | 1.00                | 1.00                |                        |
| Administrative Assistant - Building and Zoning |                     |                     | 0.10                | 0.10                |                        |
| Planner  |                     |                     | 2.00                | 2.00                |                        |
|  |                     |                     | <b>3.10</b>         | <b>3.10</b>         |                        |
| <b>Code Enforcement</b>                        |                     |                     |                     |                     |                        |
| Code Enforcement Officer                       |                     |                     | 1.00                | 1.00                |                        |
| <b>Total</b>                                   |                     |                     | <b>4.10</b>         | <b>4.10</b>         |                        |

## General Fund

### Planning

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 158,635             | 212,741             | 249,035             | 230,180             | (18,855)               |
| Overtime                        | 1,564               | 1,731               | 900                 | 500                 | (400)                  |
| Special Pay                     | 6,222               | 6,065               | 2,500               | 2,697               | 197                    |
| <b>Sub-Total</b>                | <b>166,421</b>      | <b>220,537</b>      | <b>252,435</b>      | <b>233,377</b>      | <b>(19,058)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 12,532              | 16,566              | 19,312              | 17,854              | (1,458)                |
| Pension                         | 14,597              | 18,616              | 21,394              | 5,846               | (15,548)               |
| Health and Life Insurance       | 22,836              | 26,486              | 16,173              | 16,173              |                        |
| Worker and Unemploy Comp        | 2,493               | 14,149              | 1,700               | 1,700               |                        |
| <b>Sub-Total</b>                | <b>52,458</b>       | <b>75,817</b>       | <b>58,579</b>       | <b>41,573</b>       | <b>(17,006)</b>        |
| <b>Total Wages and Benefits</b> | <b>218,879</b>      | <b>296,354</b>      | <b>311,014</b>      | <b>274,950</b>      | <b>(36,064)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 16,643              | 133,590             |                     |                     |                        |
| Contract Services               | 26,247              | 3,808               | 30,000              | 30,000              |                        |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  | 186                 | 543                 | 800                 | 1,800               | 1,000                  |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         |                     |                     | 7,650               | 7,650               |                        |
| Printing and Publishing         | 8,216               | 5,500               | 15,000              | 15,000              |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 | 363                 | 216                 | 350                 | 350                 |                        |
| Operating Supplies              | 886                 | 1,250               | 2,250               | 2,250               |                        |
| Books, Training, Memberships    | 3,199               | 3,439               | 7,700               | 7,700               |                        |
| <b>Total Operating Expenses</b> | <b>55,739</b>       | <b>148,347</b>      | <b>63,750</b>       | <b>64,750</b>       | <b>1,000</b>           |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     |                     |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>274,618</b>      | <b>444,701</b>      | <b>374,764</b>      | <b>339,700</b>      | <b>(35,064)</b>        |

**General Fund**  
**Code Enforcement**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 17,841              | 42,875              | 48,770              | 46,341              | (2,429)                |
| Overtime                        |                     | 224                 | 500                 | 500                 |                        |
| Special Pay                     |                     | 291                 |                     | 2,250               | 2,250                  |
| <b>Sub-Total</b>                | <b>45,719</b>       | <b>43,390</b>       | <b>49,270</b>       | <b>49,091</b>       | <b>(179)</b>           |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 1,330               | 3,193               | 3,770               | 3,756               | (14)                   |
| Pension                         | 9,050               | 13,392              | 15,580              | 3,545               | (12,035)               |
| Health and Life Insurance       | 2,499               | 5,634               | 8,068               | 8,068               |                        |
| Worker and Unemploy Comp        | 277                 | 659                 | 869                 | 869                 |                        |
| <b>Sub-Total</b>                | <b>21,133</b>       | <b>22,877</b>       | <b>28,287</b>       | <b>16,238</b>       | <b>(12,049)</b>        |
| <b>Total Wages and Benefits</b> | <b>66,853</b>       | <b>66,267</b>       | <b>77,557</b>       | <b>65,329</b>       | <b>(12,228)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           |                     | 105                 |                     |                     |                        |
| Contract Services               | 43                  |                     | 24,000              | 24,000              |                        |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  | 1,038               | 921                 | 700                 | 1,032               | 332                    |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         |                     | 8                   |                     |                     |                        |
| Printing and Publishing         | 91                  |                     |                     |                     |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 | 54                  |                     | 100                 | 100                 |                        |
| Operating Supplies              | 2,431               | 1,512               | 1,000               | 1,000               |                        |
| Books, Training, Memberships    | 55                  | 1,854               | 3,075               | 3,075               |                        |
| <b>Total Operating Expenses</b> | <b>3,711</b>        | <b>4,400</b>        | <b>28,875</b>       | <b>29,207</b>       | <b>332</b>             |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     |                     |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>70,478</b>       | <b>70,667</b>       | <b>106,432</b>      | <b>94,536</b>       | <b>(11,896)</b>        |

## Community Development Block Grant

### Combined Summary of Revenues and Expenditures

|                                | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Cash Forward</b>            | (62,819)            | (62,819)            | (62,819)            | 137,181             | 200,000                |
| <b>Revenues</b>                |                     |                     |                     |                     |                        |
| Grant Proceeds                 |                     |                     | 200,000             |                     | (200,000)              |
| <b>Total Revenues</b>          |                     |                     | <b>200,000</b>      |                     | <b>(200,000)</b>       |
| <b>Other Financing Sources</b> |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | (62,819)            | (62,819)            | 137,181             | 137,181             |                        |
| <b>Expenditures</b>            |                     |                     |                     |                     |                        |
| <b>Salaries and Benefits</b>   |                     |                     |                     |                     |                        |
| <b>Operating Expenses</b>      |                     |                     |                     |                     |                        |
| Professional Services          |                     |                     |                     |                     |                        |
| Operating Supplies             |                     |                     |                     |                     |                        |
| Aid to Private Citizens        |                     |                     |                     |                     |                        |
| <b>Capital Outlay</b>          |                     |                     |                     |                     |                        |
| Infrastructure Improvements    |                     |                     |                     |                     |                        |
| Buildings                      |                     |                     |                     |                     |                        |
| Equipment                      |                     |                     |                     |                     |                        |
| Land                           |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>         |                     |                     |                     |                     |                        |
| <b>Other Financing Uses</b>    |                     |                     |                     |                     |                        |
| <b>Ending Cash</b>             | (62,819)            | (62,819)            | 137,181             | 137,181             |                        |
| <b>Total Expenses and Cash</b> | (62,819)            | (62,819)            | 137,181             | 137,181             |                        |
| <b>Resource Allocation</b>     |                     |                     |                     |                     |                        |
| Personnel Services             |                     |                     |                     |                     |                        |
| Operating Expenses             |                     |                     |                     |                     |                        |
| Capital Outlay                 |                     |                     |                     |                     |                        |
| Transfers                      |                     |                     | 200,000             | 200,000             |                        |
|                                |                     |                     | <b>200,000</b>      | <b>200,000</b>      |                        |

## Tree Protection Fund

### Combined Summary of Revenues and Expenditures

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Beginning Fund Balance</b>          | 34,911              | 58,732              | 50,034              | 38,442              | (11,592)               |
| <b>Revenues</b>                        |                     |                     |                     |                     |                        |
| Tree Mitigation Proceeds               |                     |                     |                     |                     |                        |
| Grant Proceeds                         | 10,000              |                     |                     |                     |                        |
| Contributions/Donations                | 32,586              | 14,821              |                     |                     |                        |
|  | 42,586              | 14,821              |                     |                     |                        |
| <b>Total Revenues</b>                  | 42,586              | 14,821              |                     |                     |                        |
| <b>Other Financing Sources</b>         |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                 | 77,498              | 73,553              | 50,034              | 38,442              | (11,592)               |
| <b>Expenditures</b>                    |                     |                     |                     |                     |                        |
| Contract Services                      | 18,766              | 23,519              | 31,100              | 30,000              | (1,100)                |
| Operating supplies                     |                     |                     |                     |                     |                        |
|  | 18,766              | 23,519              | 31,100              | 30,000              | (1,100)                |
| <b>DIVISION TOTALS</b>                 | 18,766              | 23,519              | 31,100              | 30,000              | (1,100)                |
| <b>Other Financing Uses</b>            |                     |                     |                     |                     |                        |
| <b>Ending Fund Balance</b>             | 58,732              | 50,034              | 18,934              | 8,442               | (10,492)               |
| <b>Total Expenses and Fund Balance</b> | 77,498              | 73,553              | 50,034              | 38,442              | (11,592)               |
| <b>Resource Allocation</b>             |                     |                     |                     |                     |                        |
| Personnel Services                     |                     |                     |                     |                     |                        |
| Operating Expenses                     | 18,766              | 23,519              | 31,100              | 30,000              | (1,100)                |
| Capital Outlay                         |                     |                     |                     |                     |                        |
| Debt Service                           |                     |                     |                     |                     |                        |
| Transfers                              |                     |                     |                     |                     |                        |
|  | 18,766              | 23,519              | 31,100              | 30,000              | (1,100)                |

## Community Redevelopment Fund

### Combined Summary of Revenues and Expenditures

|                                | Actual<br>2017-2018 | Actual<br>2018-2019 | Estimate<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--------------------------------|---------------------|---------------------|-----------------------|---------------------|------------------------|
| <b>Cash Forward</b>            | <b>50,000</b>       | <b>50,000</b>       | <b>49,487</b>         | <b>82,011</b>       | <b>32,524</b>          |
| <b>Revenues</b>                |                     |                     |                       |                     |                        |
| Transfer from General Fund     |                     |                     |                       |                     |                        |
| Grant Proceeds                 |                     |                     |                       |                     |                        |
| Contributions/Donations        |                     |                     |                       |                     |                        |
| <b>Total Revenues</b>          |                     |                     |                       |                     |                        |
| <b>Other Financing Sources</b> |                     |                     |                       |                     |                        |
| <b>Total Resources</b>         | <b>50,000</b>       | <b>50,000</b>       | <b>49,487</b>         | <b>82,011</b>       | <b>32,524</b>          |
| <b>Expenditures</b>            |                     |                     |                       |                     |                        |
| Contract Services              |                     | 513                 | 50,000                | 50,000              |                        |
| Operating supplies             |                     |                     |                       |                     |                        |
| <b>DIVISION TOTALS</b>         |                     | <b>513</b>          | <b>50,000</b>         | <b>50,000</b>       |                        |
| <b>Other Financing Uses</b>    |                     |                     |                       |                     |                        |
| <b>Ending Cash</b>             | <b>50,000</b>       | <b>49,487</b>       | <b>(513)</b>          | <b>32,011</b>       | <b>32,524</b>          |
| <b>Total Expenses and Cash</b> | <b>50,000</b>       | <b>50,000</b>       | <b>49,487</b>         | <b>82,011</b>       | <b>32,524</b>          |
| <b>Resource Allocation</b>     |                     |                     |                       |                     |                        |
| Personnel Services             |                     |                     |                       |                     |                        |
| Operating Expenses             |                     | 513                 | 50,000                | 50,000              |                        |
| Capital Outlay                 |                     |                     |                       |                     |                        |
| Debt Service                   |                     |                     |                       |                     |                        |
| Transfers                      |                     |                     |                       |                     |                        |
| <b>Total</b>                   |                     | <b>513</b>          | <b>50,000</b>         | <b>50,000</b>       |                        |

# Building



# Building

## Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenues:</b>                               |                     |                     |                     |                     |                        |
| Building Code Enforcement                      | 589,190             | 527,661             | 552,918             | 479,516             | (73,402)               |
| <b>Total Revenues</b>                          | <b>589,190</b>      | <b>527,661</b>      | <b>552,918</b>      | <b>479,516</b>      | <b>(73,402)</b>        |
| <b>Expenses:</b>                               |                     |                     |                     |                     |                        |
| Building Code Enforcement                      | 461,804             | 550,654             | 665,699             | 583,002             | (82,697)               |
| <b>Total Expenses</b>                          | <b>780,721</b>      | <b>550,654</b>      | <b>665,699</b>      | <b>583,002</b>      | <b>(82,697)</b>        |
| <b>Resource Allocation:</b>                    |                     |                     |                     |                     |                        |
| Personnel Services                             | 410,753             | 410,947             | 448,174             | 455,039             | 6,865                  |
| Operating Expenses                             | 102,478             | 131,581             | 119,600             | 118,963             | (637)                  |
| Capital Outlay                                 |                     | 8,126               | 97,925              | 9,000               | (88,925)               |
| Transfers                                      |                     |                     |                     |                     |                        |
| <b>Total Resource Allocation:</b>              | <b>513,231</b>      | <b>550,654</b>      | <b>665,699</b>      | <b>583,002</b>      | <b>(82,697)</b>        |
| <b>Summary of Authorized Positions</b>         |                     |                     |                     |                     |                        |
|  |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>    |                        |
| <b>Building Code Enforcement</b>               |                     |                     |                     |                     |                        |
| Building Official                              |                     |                     | 1.00                | 1.00                |                        |
| Building Inspector                             |                     |                     | 2.00                | 2.00                |                        |
| Administrative Assistant - Building and Zoning |                     |                     | 0.85                | 0.85                |                        |
| Building Permit Clerk                          |                     |                     | 1.00                | 1.00                |                        |
| Building Permit Clerk / Receptionist           |                     |                     | 1.80                | 1.80                |                        |
|  |                     |                     | <b>6.65</b>         | <b>6.65</b>         |                        |
| <b>Total</b>                                   |                     |                     | <b>6.65</b>         | <b>6.65</b>         |                        |

## Building Department Fund

### Building Department

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 287,594                     | 291,556                     | 326,073                     | 313,819                     | (12,254)                       |
| Overtime                        | 1,177                       | 199                         | 2,500                       | 2,000                       | (500)                          |
| Special Pay                     | 14,415                      | 9,455                       |                             |                             |                                |
| <b>Sub-Total</b>                | <b>303,186</b>              | <b>301,210</b>              | <b>328,573</b>              | <b>315,819</b>              | <b>(12,754)</b>                |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 21,943                      | 21,923                      | 22,017                      | 24,160                      | 2,143                          |
| Pension                         | 40,932                      | 45,046                      | 47,500                      | 64,750                      | 17,250                         |
| Health and Life Insurance       | 41,324                      | 39,488                      | 47,000                      | 47,226                      | 226                            |
| Worker and Unemploy Comp        | 3,368                       | 3,281                       | 3,084                       | 3,084                       |                                |
| <b>Sub-Total</b>                | <b>107,567</b>              | <b>109,737</b>              | <b>119,601</b>              | <b>139,220</b>              | <b>19,619</b>                  |
| <b>Total Wages and Benefits</b> | <b>410,753</b>              | <b>410,947</b>              | <b>448,174</b>              | <b>455,039</b>              | <b>6,865</b>                   |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           |                             | 72                          |                             |                             |                                |
| Contract Services               | 28,347                      | 37,229                      | 25,855                      | 20,000                      | (5,855)                        |
| Local Travel                    |                             |                             |                             |                             |                                |
| Communications                  | 4,172                       | 4,676                       | 3,658                       | 3,658                       |                                |
| Postage                         |                             |                             | 1,600                       | 1,600                       |                                |
| Utilities                       |                             |                             |                             |                             |                                |
| Rentals and Leases              |                             |                             | 4,800                       | 4,800                       |                                |
| Insurance                       | 1,813                       | 2,019                       | 1,586                       | 1,586                       |                                |
| Repairs and Maintenance         | 4,194                       | 29,888                      | 10,354                      | 10,354                      |                                |
| Printing and Publishing         | 772                         |                             | 1,000                       | 1,000                       |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 | 164                         | 128                         | 500                         | 500                         |                                |
| Operating Supplies              | 3,345                       | 6,407                       | 6,077                       | 6,077                       |                                |
| Books, Training, Memberships    | 13,432                      | 4,924                       | 13,834                      | 13,834                      |                                |
| Internal Service Charges        | 46,238                      | 46,238                      | 50,336                      | 55,554                      | 5,218                          |
| <b>Total Operating Expenses</b> | <b>102,478</b>              | <b>131,581</b>              | <b>119,600</b>              | <b>118,963</b>              | <b>(637)</b>                   |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Equipment                       |                             | 3,767                       | 10,000                      |                             | (10,000)                       |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             | 78,925                      |                             | (78,925)                       |
| Computer Equipment              |                             | 4,359                       | 9,000                       | 9,000                       |                                |
| <b>Total Capital Outlay</b>     |                             | <b>8,126</b>                | <b>97,925</b>               | <b>9,000</b>                | <b>(88,925)</b>                |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <b>513,231</b>              | <b>550,654</b>              | <b>665,699</b>              | <b>583,002</b>              | <b>(82,697)</b>                |

# Public Safety



# Public Safety

## Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                     |                        |
| General Fund Resources                       | 6,308,648           | 6,672,804           | 6,919,926           | 7,180,593           | 260,667                |
| Police Grants                                |                     | 42,000              | 59,000              | 64,783              | 5,783                  |
| Police Trust                                 | 29,089              | 24,991              | 35,534              | 7,147               | (28,387)               |
| <b>Total Revenues</b>                        | <b>6,337,737</b>    | <b>6,739,794</b>    | <b>7,014,460</b>    | <b>7,252,523</b>    | <b>238,063</b>         |
| <b>Expenses:</b>                             |                     |                     |                     |                     |                        |
| Police Services                              | 4,920,087           | 5,197,054           | 5,249,359           | 5,482,005           | 232,646                |
| Police Grants                                |                     | 42,000              | 59,000              | 64,783              | 5,783                  |
| Police Trust                                 | 52,966              | 31,322              | 50,000              | 25,000              | (25,000)               |
| Rescue Services                              | 1,388,562           | 1,475,750           | 1,670,567           | 1,698,588           | 28,021                 |
| <b>Total Expenses</b>                        | <b>6,361,615</b>    | <b>6,746,126</b>    | <b>7,028,926</b>    | <b>7,270,376</b>    | <b>241,450</b>         |
| <b>Resource Allocation:</b>                  |                     |                     |                     |                     |                        |
| Personnel Services                           | 4,415,158           | 4,558,889           | 4,634,110           | 4,913,825           | 279,715                |
| Operating Expenses                           | 1,619,505           | 1,850,702           | 2,030,082           | 2,158,568           | 128,486                |
| Capital Outlay                               | 329,260             | 336,535             | 364,734             | 197,983             | (166,751)              |
| Debt Service                                 |                     |                     |                     |                     |                        |
| Transfers                                    | 5,000               |                     |                     |                     |                        |
| <b>Total Resource Allocation:</b>            | <b>6,368,923</b>    | <b>6,746,126</b>    | <b>7,028,926</b>    | <b>7,270,376</b>    | <b>241,450</b>         |
| <b>Summary of Authorized Positions</b>       |                     |                     |                     |                     |                        |
|  |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>    |                        |
| <b>Police</b>                                |                     |                     |                     |                     |                        |
| Public Safety Director                       |                     |                     | 1.00                | 1.00                |                        |
| Commander                                    |                     |                     | 2.00                | 2.00                |                        |
| Lieutenant                                   |                     |                     | 2.00                | 2.00                |                        |
| Sergeant                                     |                     |                     | 6.00                | 6.00                |                        |
| Detective                                    |                     |                     | 4.00                | 4.00                |                        |
| Patrol Officer                               |                     |                     | 15.00               | 15.00               |                        |
| Officer (Part Time)                          |                     |                     | 2.00                | 2.00                |                        |
| Administrative Assistant                     |                     |                     | 1.00                | 1.00                |                        |
| Communications Supervisor                    |                     |                     | 1.00                | 1.00                |                        |
| Emergency Communications Officer             |                     |                     | 5.00                | 5.00                |                        |
| Police Records Specialist                    |                     |                     | 1.00                | 1.00                |                        |
| Police Records Clerk                         |                     |                     | 1.00                | 1.00                |                        |
| Support Services Manager                     |                     |                     | 1.00                | 1.00                |                        |
| Property Evidence Records Clerk              |                     |                     | 1.00                | 1.00                |                        |
| Animal Control Officer                       |                     |                     | 2.00                | 2.00                |                        |
| School Crossing Guard - (Part Time)          |                     |                     | 2.00                | 2.00                |                        |
|  |                     |                     | <b>47.00</b>        | <b>47.00</b>        |                        |
| <b>Fire, Rescue and Lifeguard Operations</b> |                     |                     |                     |                     |                        |
| Life Guard Captain - (Part Time)             |                     |                     | 1.00                | 1.00                |                        |
| Lifeguard Lieutenant - (Part Time)           |                     |                     | 5.00                | 5.00                |                        |
| Lifeguards - (Part Time)                     |                     |                     | 30.00               | 30.00               |                        |
|  |                     |                     | <b>36.00</b>        | <b>36.00</b>        |                        |
| <b>Total Public Safety</b>                   |                     |                     | <b>83.00</b>        | <b>83.00</b>        |                        |

**General Fund**  
**Police Administration**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 297,045             | 302,118             | 449,215             | 443,424             | (5,791)                |
| Overtime                        |                     | 459                 | 200                 | 650                 | 450                    |
| Special Pay                     | 15,122              | 9,787               | 18,000              | 2,580               | (15,420)               |
| <b>Sub-Total</b>                | <b>312,168</b>      | <b>312,364</b>      | <b>467,415</b>      | <b>446,654</b>      | <b>(20,761)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 23,581              | 23,457              | 35,758              | 36,831              | 1,073                  |
| Pension                         | 245,559             | 97,952              | 276,951             | 100,029             | (176,922)              |
| Health and Life Insurance       | 30,911              | 38,403              | 60,527              | 60,527              |                        |
| Worker and Unemploy Comp        | 3,977               | 6,951               | 4,306               | 4,306               |                        |
| <b>Sub-Total</b>                | <b>304,029</b>      | <b>166,763</b>      | <b>377,542</b>      | <b>201,693</b>      | <b>(175,849)</b>       |
| <b>Total Wages and Benefits</b> | <b>616,197</b>      | <b>479,127</b>      | <b>844,957</b>      | <b>648,347</b>      | <b>(196,610)</b>       |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 5,637               | 20,943              | 37,052              | 51,052              | 14,000                 |
| Contract Services               | 13,804              | 6,797               | 17,600              | 14,500              | (3,100)                |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  | 94,301              | 197,630             | 137,000             | 195,500             | 58,500                 |
| Postage                         | 256                 | 347                 | 500                 | 500                 |                        |
| Utilities                       | 19,142              | 17,654              | 21,600              | 21,600              |                        |
| Rentals and Leases              | 10,736              | 12,378              | 13,500              | 13,500              |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 34,171              | 35,168              | 40,700              | 58,700              | 18,000                 |
| Printing and Publishing         | 7,328               | 2,030               | 10,500              | 10,500              |                        |
| Advertising and Promotions      | 6,744               | 10,212              | 11,200              | 11,200              |                        |
| Other Current Charges           | 9,675               |                     |                     |                     |                        |
| Office Supplies                 | 11,750              | 10,864              | 11,000              | 11,000              |                        |
| Operating Supplies              | 13,981              | 17,495              | 27,500              | 17,500              | (10,000)               |
| Books, Training, Memberships    | 1,335               | 1,649               | 4,000               | 4,000               |                        |
| <b>Total Operating Expenses</b> | <b>228,859</b>      | <b>333,169</b>      | <b>332,152</b>      | <b>409,552</b>      | <b>77,400</b>          |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       | 4,755               | 21,272              |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        | 48,930              | 195,319             |                     |                     |                        |
| Computer Equipment              | 407                 | 33,601              | 59,600              | 22,200              | (37,400)               |
| <b>Total Capital Outlay</b>     | <b>54,092</b>       | <b>250,192</b>      | <b>59,600</b>       | <b>22,200</b>       | <b>(37,400)</b>        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>899,148</b>      | <b>1,062,488</b>    | <b>1,236,709</b>    | <b>1,080,099</b>    | <b>(156,610)</b>       |

## General Fund

### Police Patrol

|                                 | <u>Actual</u><br><u>2017-2018</u> | <u>Actual</u><br><u>2018-2019</u> | <u>Budget</u><br><u>2019-2020</u> | <u>Budget</u><br><u>2020-2021</u> | <u>Increase</u><br><u>(Decrease)</u> |
|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>PERSONNEL SERVICES</b>       |                                   |                                   |                                   |                                   |                                      |
| <b>Wages</b>                    |                                   |                                   |                                   |                                   |                                      |
| Salaries and Wages              | 1,528,841                         | 1,603,358                         | 1,561,350                         | 1,656,006                         | 94,656                               |
| Overtime                        | 70,705                            | 77,319                            | 105,000                           | 105,000                           |                                      |
| Special Pay                     | 144,062                           | 236,858                           | 152,720                           | 117,184                           | (35,536)                             |
| <b>Sub-Total</b>                | <b>1,743,607</b>                  | <b>1,917,534</b>                  | <b>1,819,070</b>                  | <b>1,878,190</b>                  | <b>59,120</b>                        |
| <b>Benefits</b>                 |                                   |                                   |                                   |                                   |                                      |
| FICA                            | 127,482                           | 139,503                           | 128,241                           | 143,682                           | 15,441                               |
| Pension                         | 774,878                           | 690,196                           | 455,014                           | 723,553                           | 268,539                              |
| Health and Life Insurance       | 240,554                           | 279,241                           | 272,927                           | 272,927                           |                                      |
| Worker and Unemploy Comp        | 47,524                            | 49,521                            | 49,679                            | 49,679                            |                                      |
| <b>Sub-Total</b>                | <b>1,190,438</b>                  | <b>1,158,462</b>                  | <b>905,861</b>                    | <b>1,189,841</b>                  | <b>283,980</b>                       |
| <b>Total Wages and Benefits</b> | <b>2,934,045</b>                  | <b>3,075,997</b>                  | <b>2,724,931</b>                  | <b>3,068,031</b>                  | <b>343,100</b>                       |
| <b>OPERATING EXPENSES</b>       |                                   |                                   |                                   |                                   |                                      |
| Professional Services           | 1,231                             |                                   |                                   |                                   |                                      |
| Contract Services               | 2,381                             | 5,989                             | 5,500                             | 5,500                             |                                      |
| Local Travel                    |                                   | 123                               | 500                               | 500                               |                                      |
| Communications                  |                                   |                                   |                                   |                                   |                                      |
| Postage                         |                                   |                                   |                                   |                                   |                                      |
| Utilities                       |                                   |                                   |                                   |                                   |                                      |
| Rentals and Leases              |                                   |                                   |                                   |                                   |                                      |
| Insurance                       |                                   |                                   |                                   |                                   |                                      |
| Repairs and Maintenance         | 23,262                            | 24,618                            | 39,300                            | 46,955                            | 7,655                                |
| Printing and Publishing         |                                   |                                   |                                   |                                   |                                      |
| Advertising and Promotions      |                                   |                                   |                                   |                                   |                                      |
| Office Supplies                 |                                   |                                   |                                   |                                   |                                      |
| Operating Supplies              | 141,179                           | 183,614                           | 163,100                           | 199,600                           | 36,500                               |
| Books, Training, Memberships    |                                   |                                   |                                   |                                   |                                      |
| Internal Service Charges        |                                   |                                   |                                   |                                   |                                      |
| <b>Total Operating Expenses</b> | <b>168,054</b>                    | <b>214,344</b>                    | <b>208,400</b>                    | <b>252,555</b>                    | <b>44,155</b>                        |
| <b>CAPITAL OUTLAY</b>           |                                   |                                   |                                   |                                   |                                      |
| Land                            |                                   |                                   |                                   |                                   |                                      |
| Buildings                       |                                   |                                   |                                   |                                   |                                      |
| Infrastructure Improvements     |                                   |                                   |                                   |                                   |                                      |
| Vehicles                        | 205,983                           | 79,725                            | 219,034                           | 105,000                           | (114,034)                            |
| Computer Equipment              | 24,547                            | 1,079                             |                                   |                                   |                                      |
| Equipment                       |                                   |                                   |                                   |                                   |                                      |
| <b>Total Capital Outlay</b>     | <b>230,530</b>                    | <b>80,804</b>                     | <b>219,034</b>                    | <b>105,000</b>                    | <b>(114,034)</b>                     |
| <b>DEBT SERVICE</b>             |                                   |                                   |                                   |                                   |                                      |
| Principal                       |                                   |                                   |                                   |                                   |                                      |
| Interest                        |                                   |                                   |                                   |                                   |                                      |
| Other                           |                                   |                                   |                                   |                                   |                                      |
| <b>Total Debt Service</b>       |                                   |                                   |                                   |                                   |                                      |
| <b>TRANSFERS</b>                |                                   |                                   |                                   |                                   |                                      |
| To                              |                                   |                                   |                                   |                                   |                                      |
| To                              |                                   |                                   |                                   |                                   |                                      |
| <b>Total Transfers</b>          |                                   |                                   |                                   |                                   |                                      |
| <b>DIVISION TOTALS</b>          | <b>3,332,629</b>                  | <b>3,371,145</b>                  | <b>3,152,365</b>                  | <b>3,425,586</b>                  | <b>273,221</b>                       |

## General Fund

### Police Investigations

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>              |                             |                             |                             |                             |                                |
| <b>Wages</b>                           |                             |                             |                             |                             |                                |
| Salaries and Wages                     | 70,218                      | 119,729                     | 213,745                     | 211,905                     | (1,840)                        |
| Overtime                               | 6,223                       | 6,091                       | 20,000                      | 20,000                      |                                |
| Special Pay                            | 25,330                      | 29,425                      | 11,000                      | 29,722                      | 18,722                         |
| <b>Sub-Total</b>                       | <b>101,770</b>              | <b>155,245</b>              | <b>244,745</b>              | <b>261,627</b>              | <b>16,882</b>                  |
| <b>Benefits</b>                        |                             |                             |                             |                             |                                |
| FICA                                   | 11,078                      | 11,565                      | 18,188                      | 18,734                      | 546                            |
| Pension                                | 121,349                     | 84,887                      | 55,962                      | 113,329                     | 57,367                         |
| Health and Life Insurance              | 19,730                      | 19,790                      | 34,612                      | 22,139                      | (12,473)                       |
| Worker and Unemploy Comp               | 4,086                       | 3,990                       | 7,326                       | 7,326                       |                                |
| <b>Sub-Total</b>                       | <b>156,243</b>              | <b>120,233</b>              | <b>116,088</b>              | <b>161,528</b>              | <b>45,440</b>                  |
| <b>Total Wages and Benefits</b>        | <b>258,013</b>              | <b>275,478</b>              | <b>360,833</b>              | <b>423,155</b>              | <b>62,322</b>                  |
| <b>OPERATING EXPENSES</b>              |                             |                             |                             |                             |                                |
| Professional Services                  |                             |                             |                             |                             |                                |
| Contract Services                      | 1,498                       | 1,250                       | 1,535                       | 1,535                       |                                |
| Local Travel                           |                             |                             |                             |                             |                                |
| Communications                         |                             |                             |                             |                             |                                |
| Postage                                |                             |                             |                             |                             |                                |
| Utilities                              |                             |                             |                             |                             |                                |
| Rentals and Leases                     | 4,651                       | 6,677                       | 8,500                       | 8,500                       |                                |
| Insurance                              |                             |                             |                             |                             |                                |
| Repairs and Maintenance                | 1,770                       |                             | 2,500                       | 5,000                       | 2,500                          |
| Printing and Publishing                |                             |                             |                             |                             |                                |
| Advertising and Promotions             |                             |                             |                             |                             |                                |
| Other Current Charges / Investigations |                             |                             |                             |                             |                                |
| Office Supplies                        |                             |                             |                             |                             |                                |
| Operating Supplies                     | 3,198                       | 2,207                       | 7,000                       | 2,000                       | (5,000)                        |
| Books, Training, Memberships           |                             |                             |                             |                             |                                |
| Investigations                         | 5,000                       | 1,000                       | 6,000                       | 6,000                       |                                |
| <b>Total Operating Expenses</b>        | <b>16,118</b>               | <b>11,135</b>               | <b>25,535</b>               | <b>23,035</b>               | <b>(2,500)</b>                 |
| <b>CAPITAL OUTLAY</b>                  |                             |                             |                             |                             |                                |
| Land                                   |                             |                             |                             |                             |                                |
| Buildings                              |                             |                             |                             |                             |                                |
| Infrastructure Improvements            |                             |                             |                             |                             |                                |
| Vehicles                               |                             |                             |                             |                             |                                |
| Equipment                              | 6,538                       | 4,543                       |                             |                             |                                |
| <b>Total Capital Outlay</b>            | <b>6,538</b>                | <b>4,543</b>                |                             |                             |                                |
| <b>DEBT SERVICE</b>                    |                             |                             |                             |                             |                                |
| Principal                              |                             |                             |                             |                             |                                |
| Interest                               |                             |                             |                             |                             |                                |
| Other                                  |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>              |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                       |                             |                             |                             |                             |                                |
| To                                     |                             |                             |                             |                             |                                |
| To                                     |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>                 |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>                 | <b>274,131</b>              | <b>291,155</b>              | <b>386,368</b>              | <b>446,190</b>              | <b>59,822</b>                  |

## General Fund

### Police Dispatch

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 186,002                     | 216,350                     | 191,187                     | 281,258                     | 90,071                         |
| Overtime                        | 12,750                      | 8,009                       | 10,000                      |                             | (10,000)                       |
| Special Pay                     | 8,181                       | 9,111                       |                             | 9,472                       | 9,472                          |
| <b>Sub-Total</b>                | <b>206,933</b>              | <b>233,470</b>              | <b>201,187</b>              | <b>290,730</b>              | <b>89,543</b>                  |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 15,591                      | 17,218                      | 15,391                      | 19,405                      | 4,014                          |
| Pension                         | 58,647                      | 77,839                      | 81,933                      | 31,526                      | (50,407)                       |
| Health and Life Insurance       | 29,509                      | 40,917                      | 53,359                      | 53,359                      |                                |
| Worker and Unemploy Comp        | 299                         | 321                         | 698                         | 698                         |                                |
| <b>Sub-Total</b>                | <b>104,046</b>              | <b>136,295</b>              | <b>151,381</b>              | <b>104,988</b>              | <b>(46,393)</b>                |
| <b>Total Wages and Benefits</b> | <b>310,979</b>              | <b>369,765</b>              | <b>352,568</b>              | <b>395,718</b>              | <b>43,150</b>                  |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           |                             |                             |                             |                             |                                |
| Contract Services               |                             |                             |                             |                             |                                |
| Local Travel                    |                             | 125                         | 2,000                       |                             | (2,000)                        |
| Communications                  |                             |                             |                             |                             |                                |
| Postage                         |                             |                             |                             |                             |                                |
| Utilities                       |                             |                             |                             |                             |                                |
| Rentals and Leases              |                             |                             |                             |                             |                                |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         |                             |                             |                             |                             |                                |
| Printing and Publishing         | 1,468                       |                             |                             |                             |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             |                             |                             |                                |
| Operating Supplies              | 1,956                       | 2,561                       | 4,500                       | 3,000                       | (1,500)                        |
| Books, Training, Memberships    |                             |                             |                             |                             |                                |
| Internal Service Charges        |                             |                             |                             |                             |                                |
| <b>Total Operating Expenses</b> | <b>3,424</b>                | <b>2,686</b>                | <b>6,500</b>                | <b>3,000</b>                | <b>(3,500)</b>                 |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Computer Equipment              |                             |                             | 2,000                       |                             | (2,000)                        |
| Equipment                       |                             |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>     |                             |                             | <b>2,000</b>                |                             | <b>(2,000)</b>                 |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <b>314,402</b>              | <b>372,451</b>              | <b>361,068</b>              | <b>398,718</b>              | <b>37,650</b>                  |

## General Fund

### Police Animal Control

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 64,037                      | 66,057                      | 67,282                      | 69,842                      | 2,560                          |
| Overtime                        | 995                         | 579                         | 1,500                       | 1,500                       |                                |
| Special Pay                     | 2,357                       | 2,506                       | 2,500                       | 3,130                       | 630                            |
| <b>Sub-Total</b>                | <u>67,390</u>               | <u>69,142</u>               | <u>71,282</u>               | <u>74,472</u>               | <u>3,190</u>                   |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 5,093                       | 5,224                       | 5,454                       | 5,621                       | 167                            |
| Pension                         | 9,736                       | 8,320                       | 7,584                       | 25,223                      | 17,639                         |
| Health and Life Insurance       | 148                         | 164                         | 174                         | 165                         | (9)                            |
| Worker and Unemploy Comp        | 911                         | 1,236                       | 1,074                       | 1,074                       |                                |
| <b>Sub-Total</b>                | <u>15,888</u>               | <u>14,944</u>               | <u>14,286</u>               | <u>32,083</u>               | <u>17,797</u>                  |
| <b>Total Wages and Benefits</b> | <b>83,278</b>               | <b>84,086</b>               | <b>85,568</b>               | <b>106,555</b>              | <b>20,987</b>                  |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           | 102                         |                             | 600                         | 600                         |                                |
| Contract Services               | 610                         |                             | 750                         | 750                         |                                |
| Local Travel                    |                             |                             |                             |                             |                                |
| Communications                  |                             |                             | 937                         |                             | (937)                          |
| Postage                         |                             |                             |                             |                             |                                |
| Utilities                       | 208                         | 212                         | 250                         | 250                         |                                |
| Rentals and Leases              |                             |                             |                             |                             |                                |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         | 4,064                       | 228                         | 1,500                       | 1,500                       |                                |
| Printing and Publishing         |                             |                             |                             |                             |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             |                             |                             |                                |
| Operating Supplies              | 1,392                       | 4,360                       | 6,300                       | 6,300                       |                                |
| Books, Training, Memberships    |                             |                             | 250                         | 250                         |                                |
| <b>Total Operating Expenses</b> | <u>6,376</u>                | <u>4,800</u>                | <u>10,587</u>               | <u>9,650</u>                | <u>(937)</u>                   |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             |                             |                             |                                |
| Equipment                       |                             |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>     |                             |                             |                             |                             |                                |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <u>89,654</u>               | <u>88,887</u>               | <u>96,155</u>               | <u>116,205</u>              | <u>20,050</u>                  |

## General Fund

### Police School Guards

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 9,595                       | 9,772                       | 14,869                      | 13,476                      | (1,393)                        |
| Overtime                        |                             |                             |                             |                             |                                |
| Special Pay                     |                             |                             |                             |                             |                                |
| <b>Sub-Total</b>                | <u>9,595</u>                | <u>9,772</u>                | <u>14,869</u>               | <u>13,476</u>               | <u>(1,393)</u>                 |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 734                         | 748                         | 1,137                       | 1,031                       | (106)                          |
| Pension                         |                             |                             |                             |                             |                                |
| Health and Life Insurance       |                             |                             |                             |                             |                                |
| Worker and Unemploy Comp        | 268                         | 270                         | 388                         | 400                         | 12                             |
| <b>Sub-Total</b>                | <u>1,002</u>                | <u>1,018</u>                | <u>1,525</u>                | <u>1,431</u>                | <u>(94)</u>                    |
| <b>Total Wages and Benefits</b> | <b>10,597</b>               | <b>10,789</b>               | <b>16,394</b>               | <b>14,907</b>               | <b>(1,487)</b>                 |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           |                             |                             |                             |                             |                                |
| Contract Services               |                             |                             |                             |                             |                                |
| Local Travel                    |                             |                             |                             |                             |                                |
| Communications                  |                             |                             |                             |                             |                                |
| Postage                         |                             |                             |                             |                             |                                |
| Utilities                       |                             |                             |                             |                             |                                |
| Rentals and Leases              |                             |                             |                             |                             |                                |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         |                             |                             |                             |                             |                                |
| Printing and Publishing         |                             |                             |                             |                             |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             |                             |                             |                                |
| Operating Supplies              | 295                         | 139                         | 300                         | 300                         |                                |
| Books, Training, Memberships    |                             |                             |                             |                             |                                |
| Internal Service Charges        |                             |                             |                             |                             |                                |
| <b>Total Operating Expenses</b> | <u>295</u>                  | <u>139</u>                  | <u>300</u>                  | <u>300</u>                  |                                |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             |                             |                             |                                |
| Equipment                       |                             |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>     |                             |                             |                             |                             |                                |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <u><b>10,122</b></u>        | <u><b>10,929</b></u>        | <u><b>16,694</b></u>        | <u><b>15,207</b></u>        | <u><b>(1,487)</b></u>          |

## Police Grant Funds

### Police Department

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Cash Forward</b>             |                     |                     |                     |                     |                        |
| <b>Revenues</b>                 |                     |                     |                     |                     |                        |
| Grant Proceeds                  |                     | 42,000              | 59,000              | 64,783              | 5,783                  |
| Interest                        |                     |                     |                     |                     |                        |
| Transfer from General Fund      |                     |                     |                     |                     |                        |
| <b>Total Revenues</b>           |                     | <b>42,000</b>       | <b>59,000</b>       | <b>64,783</b>       | <b>5,783</b>           |
| <b>Other Financing Sources</b>  |                     |                     |                     |                     |                        |
| <b>Total Resources</b>          |                     | <b>42,000</b>       | <b>59,000</b>       | <b>64,783</b>       | <b>5,783</b>           |
| <b>Expenditures</b>             |                     |                     |                     |                     |                        |
| <b>Salaries and Wages</b>       |                     | 42,000              |                     |                     |                        |
| <b>Operating Expenses</b>       |                     |                     |                     |                     |                        |
| Professional Services           |                     |                     |                     |                     |                        |
| Contract Services               |                     |                     |                     |                     |                        |
| Communications                  |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Operating Supplies              |                     |                     |                     |                     |                        |
| Training                        |                     |                     |                     |                     |                        |
| <b>Total Operating Expenses</b> |                     |                     |                     |                     |                        |
| <b>Capital Outlay</b>           |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     | 59,000              | 64,783              | 5,783                  |
| <b>Total Capital Outlay</b>     |                     |                     | <b>59,000</b>       | <b>64,783</b>       | <b>5,783</b>           |
| <b>Transfers</b>                |                     |                     |                     |                     |                        |
| To Police Trust fund            |                     |                     |                     |                     |                        |
| To General Fund                 |                     |                     |                     |                     |                        |
| To Various Grant Funds          |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          |                     | <b>42,000</b>       | <b>59,000</b>       | <b>64,783</b>       | <b>5,783</b>           |
| <b>Other Financing Uses</b>     |                     |                     |                     |                     |                        |
| <b>Ending Cash</b>              |                     |                     |                     |                     |                        |
| <b>Total Expenses and Cash</b>  |                     | <b>42,000</b>       | <b>59,000</b>       | <b>64,783</b>       | <b>5,783</b>           |
| <b>Resource Allocation</b>      |                     |                     |                     |                     |                        |
| Personnel Services              |                     | 42,000              |                     |                     |                        |
| Operating Expenses              |                     |                     |                     |                     |                        |
| Capital Outlay                  |                     |                     | 59,000              | 64,783              | 5,783                  |
| Debt Service                    |                     |                     |                     |                     |                        |
| Transfers                       |                     |                     |                     |                     |                        |
| <b>Total Resources</b>          |                     | <b>42,000</b>       | <b>59,000</b>       | <b>64,783</b>       | <b>5,783</b>           |

**Fire Division**  
**Divisional Summary**

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Resource Allocation</b>             |                             |                             |                             |                             |                                |
| Personnel Services                     | 202,049                     | 221,646                     | 248,859                     | 257,112                     | 8,253                          |
| Operating Expenses                     | 1,171,599                   | 1,253,107                   | 1,396,608                   | 1,435,476                   | 34,161                         |
| Capital Outlay                         | 14,914                      | 996                         | 25,100                      | 6,000                       | (19,100)                       |
| Debt Service                           |                             |                             |                             |                             |                                |
| Transfers                              |                             |                             |                             |                             |                                |
| <b>Total Resources</b>                 | <u><b>1,388,562</b></u>     | <u><b>1,475,750</b></u>     | <u><b>1,670,567</b></u>     | <u><b>1,698,588</b></u>     | <u><b>23,314</b></u>           |
| <b>Expenses:</b>                       |                             |                             |                             |                             |                                |
| Fire Control / Rescue                  | 1,139,919                   | 1,217,958                   | 1,338,308                   | 1,382,737                   | 39,722                         |
| Lifeguards                             | 248,642                     | 257,791                     | 332,259                     | 315,851                     | (16,408)                       |
| <b>Total Expenses</b>                  | <u><b>1,388,562</b></u>     | <u><b>1,475,750</b></u>     | <u><b>1,670,567</b></u>     | <u><b>1,698,588</b></u>     | <u><b>23,314</b></u>           |
| <b>Summary of Authorized Positions</b> |                             |                             |                             |                             |                                |
|  |                             |                             | <u>2019-2020</u>            | <u>2020-2021</u>            |                                |
| <b>Fire Department</b>                 |                             |                             |                             |                             |                                |
| Public Safety Director                 |                             |                             |                             |                             |                                |
| <b>Lifeguards</b>                      |                             |                             |                             |                             |                                |
| Lieutenant                             |                             |                             | 2                           | 2                           |                                |
| Captain                                |                             |                             | 4                           | 4                           |                                |
| Lifeguard                              |                             |                             | 12                          | 12                          |                                |
|  |                             |                             | <u><b>18</b></u>            | <u><b>18</b></u>            |                                |

**General Fund**  
**Fire Control / Rescue**

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              |                             |                             |                             |                             |                                |
| Overtime                        |                             |                             |                             |                             |                                |
| Special Pay                     |                             |                             |                             |                             |                                |
| <b>Sub-Total</b>                |                             |                             |                             |                             |                                |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            |                             |                             |                             |                             |                                |
| Pension                         |                             |                             |                             |                             |                                |
| Health and Life Insurance       |                             |                             |                             |                             |                                |
| Worker and Unemploy Comp        |                             |                             |                             |                             |                                |
| <b>Sub-Total</b>                |                             |                             |                             |                             |                                |
| <b>Total Wages and Benefits</b> |                             |                             |                             |                             |                                |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           |                             |                             |                             |                             |                                |
| Contract Services               | 1,165,455                   | 1,200,419                   | 1,324,063                   | 1,363,785                   | 39,722                         |
| Local Travel                    |                             |                             |                             |                             |                                |
| Communications                  |                             |                             |                             |                             |                                |
| Postage                         |                             |                             |                             |                             |                                |
| Utilities                       | 17,869                      | 17,540                      | 14,245                      | 18,952                      |                                |
| Rentals and Leases              |                             |                             |                             |                             |                                |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         |                             |                             |                             |                             |                                |
| Printing and Publishing         |                             |                             |                             |                             |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             |                             |                             |                                |
| Operating Supplies              |                             |                             |                             |                             |                                |
| Books, Training, Memberships    |                             |                             |                             |                             |                                |
| Internal Service Charges        |                             |                             |                             |                             |                                |
| <b>Total Operating Expenses</b> | <u>1,183,324</u>            | <u>1,217,958</u>            | <u>1,338,308</u>            | <u>1,382,737</u>            | <u>39,722</u>                  |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             |                             |                             |                                |
| Equipment                       |                             |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>     |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <u><u>1,183,324</u></u>     | <u><u>1,217,958</u></u>     | <u><u>1,338,308</u></u>     | <u><u>1,382,737</u></u>     | <u><u>39,722</u></u>           |

## General Fund

### Lifeguards

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 212,592                     | 201,448                     | 225,000                     | 231,750                     | 6,750                          |
| Overtime                        |                             |                             |                             |                             |                                |
| Special Pay                     |                             |                             |                             |                             |                                |
| <b>Sub-Total</b>                | <b>182,500</b>              | <b>201,448</b>              | <b>225,000</b>              | <b>231,750</b>              | <b>6,750</b>                   |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 16,342                      | 15,411                      | 16,448                      | 17,729                      | 1,281                          |
| Pension                         |                             |                             |                             |                             |                                |
| Health and Life Insurance       |                             |                             |                             |                             |                                |
| Worker and Unemploy Comp        | 6,953                       | 4,787                       | 7,411                       | 7,633                       | 222                            |
| <b>Sub-Total</b>                | <b>19,549</b>               | <b>20,198</b>               | <b>23,859</b>               | <b>25,362</b>               | <b>1,503</b>                   |
| <b>Total Wages and Benefits</b> | <b>202,049</b>              | <b>221,646</b>              | <b>248,859</b>              | <b>257,112</b>              | <b>8,253</b>                   |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           | 2,640                       | 5,895                       | 12,000                      | 12,000                      |                                |
| Contract Services               | 273                         | 2,032                       | 3,500                       | 3,500                       |                                |
| Local Travel                    |                             |                             | 3,000                       | 3,000                       |                                |
| Communications                  | 1,992                       | 3,647                       | 9,000                       | 6,589                       | (2,411)                        |
| Postage                         |                             |                             |                             |                             |                                |
| Utilities                       | 3,029                       | 3,274                       | 4,000                       | 4,000                       |                                |
| Rentals and Leases              |                             |                             |                             |                             |                                |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         | 12,131                      | 7,811                       | 10,000                      | 10,000                      |                                |
| Printing and Publishing         |                             |                             | 500                         |                             | (500)                          |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             |                             |                             |                                |
| Operating Supplies              | 12,145                      | 11,818                      | 15,300                      | 12,300                      | (3,000)                        |
| Books, Training, Memberships    | 40                          | 672                         | 1,000                       | 1,350                       | 350                            |
| <b>Total Operating Expenses</b> | <b>32,249</b>               | <b>35,149</b>               | <b>58,300</b>               | <b>52,739</b>               | <b>(5,561)</b>                 |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       | 11,933                      |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        |                             |                             |                             |                             |                                |
| Equipment                       |                             | 996                         | 25,100                      | 6,000                       | (19,100)                       |
| <b>Total Capital Outlay</b>     | <b>11,933</b>               | <b>996</b>                  | <b>25,100</b>               | <b>6,000</b>                | <b>(19,100)</b>                |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <b>246,231</b>              | <b>257,791</b>              | <b>332,259</b>              | <b>315,851</b>              | <b>(16,408)</b>                |

## Police Special Revenue Funds

### Public Safety

|  | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>          | <u>160,596</u>              | <u>160,596</u>              | <u>166,693</u>              | <u>152,227</u>              | <u>(14,466)</u>                |
| <b>Revenues</b>                        |                             |                             |                             |                             |                                |
| State Forfeitures                      | 6,273                       | 3,340                       | 2,000                       |                             | (2,000)                        |
| Federal Forfeitures                    |                             |                             |                             |                             |                                |
| Clerk-Court Costs                      | 4,427                       | 3,596                       | 4,808                       | 1,331                       | (3,477)                        |
| Radio Communications Fees              | 17,830                      | 18,656                      | 27,813                      | 7,147                       | (20,666)                       |
| Interest                               | 559                         | (601)                       | 913                         | (1,331)                     | (2,244)                        |
| Miscellaneous                          |                             |                             |                             |                             |                                |
| <b>Total Revenues</b>                  | <u>29,089</u>               | <u>24,991</u>               | <u>35,534</u>               | <u>7,147</u>                | <u>(28,387)</u>                |
| <b>Other Financing Sources</b>         | <u>12,429</u>               | <u>12,429</u>               |                             |                             |                                |
| <b>Total Resources</b>                 | <u>202,114</u>              | <u>198,016</u>              | <u>202,227</u>              | <u>159,374</u>              | <u>(42,853)</u>                |
| <b>OPERATING EXPENSES</b>              |                             |                             |                             |                             |                                |
| Contract Services                      |                             |                             |                             |                             |                                |
| Investigations                         | 3,000                       |                             |                             |                             |                                |
| Communications                         | 5,440                       | 7,843                       | 25,000                      |                             | (25,000)                       |
| Training                               |                             |                             |                             |                             |                                |
| Printing and Publishing                |                             |                             |                             |                             |                                |
| Operating Supplies                     | 459                         |                             |                             |                             |                                |
| Other Current Charges                  |                             |                             |                             |                             |                                |
| Books, Training, Memberships           | 15,882                      | 23,479                      | 25,000                      | 25,000                      |                                |
| <b>Total Operating Expenses</b>        | <u>24,781</u>               | <u>31,322</u>               | <u>50,000</u>               | <u>25,000</u>               | <u>(25,000)</u>                |
| <b>CAPITAL OUTLAY</b>                  |                             |                             |                             |                             |                                |
| Vehicles                               |                             |                             |                             |                             |                                |
| Equipment                              | 23,186                      |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>            | <u>23,186</u>               |                             |                             |                             |                                |
| <b>TRANSFERS</b>                       |                             |                             |                             |                             |                                |
| To General Fund                        | 5,000                       |                             |                             |                             |                                |
| <b>Total Transfers</b>                 | <u>5,000</u>                |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>                 | <u>52,966</u>               | <u>31,322</u>               | <u>50,000</u>               | <u>25,000</u>               | <u>(25,000)</u>                |
| <b>Other Financing Uses</b>            |                             |                             |                             |                             |                                |
| <b>Ending Fund Balance</b>             | <u>160,596</u>              | 166,693                     | 152,227                     | 134,374                     | (17,853)                       |
| <b>Total Expenses and Fund Balance</b> | <u>213,562.27</u>           | <u>198,015.57</u>           | <u>202,227</u>              | <u>159,374</u>              | <u>(42,853)</u>                |

# Recreation



# Cultural Arts and Recreation

## Combined Summary of Revenues and Expenses

|   | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Revenues:</b>                          |                             |                             |                             |                             |                                |
| General Fund Resources                    | 391,261                     | 477,386                     | 484,333                     | 483,542                     | (791)                          |
| <b>Total Revenues</b>                     | <u><u>391,261</u></u>       | <u><u>477,386</u></u>       | <u><u>484,333</u></u>       | <u><u>483,542</u></u>       | <u><u>(791)</u></u>            |
| <b>Expenses:</b>                          |                             |                             |                             |                             |                                |
| Programs & Special Events                 | 391,261                     | 477,386                     | 484,333                     | 483,542                     | (791)                          |
| <b>Total Expenses</b>                     | <u><u>391,261</u></u>       | <u><u>477,386</u></u>       | <u><u>484,333</u></u>       | <u><u>483,542</u></u>       | <u><u>(791)</u></u>            |
| <b>Resource Allocation:</b>               |                             |                             |                             |                             |                                |
| Personnel Services                        | 263,193                     | 304,787                     | 297,913                     | 289,172                     | (8,741)                        |
| Operating Expenses                        | 155,925                     | 170,011                     | 186,420                     | 194,370                     | 7,950                          |
| Capital Outlay                            | 42,409                      | 2,589                       |                             |                             |                                |
| Debt Service                              |                             |                             |                             |                             |                                |
| Transfers                                 |                             |                             |                             |                             |                                |
| <b>Total Resource Allocation:</b>         | <u><u>461,528</u></u>       | <u><u>477,386</u></u>       | <u><u>484,333</u></u>       | <u><u>483,542</u></u>       | <u><u>(791)</u></u>            |
| <b>Summary of Authorized Positions</b>    |                             |                             |                             |                             |                                |
|   |                             |                             | <u>2019-2020</u>            | <u>2020-2021</u>            |                                |
| <b>Cultural Arts and Recreation</b>       |                             |                             |                             |                             |                                |
| Director of Cultural Arts and Recreation  |                             |                             | 1.00                        | 1.00                        |                                |
| Administrative Assistant                  |                             |                             | 1.00                        | 1.00                        |                                |
| Recreation Coordinator                    |                             |                             | 1.00                        | 1.00                        |                                |
| Recreation Leader                         |                             |                             | 1.00                        | 1.00                        |                                |
| Recreation Leader (Part Time)             |                             |                             | <u>1.00</u>                 | <u>1.00</u>                 |                                |
|   |                             |                             | <u>5.00</u>                 | <u>5.00</u>                 |                                |
| <b>Total Cultural Arts and Recreation</b> |                             |                             | <u><u>5.00</u></u>          | <u><u>5.00</u></u>          |                                |

## General Fund

### Recreation Programs and Special Events

|                                     | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>           |                             |                             |                             |                             |                                |
| <b>Wages</b>                        |                             |                             |                             |                             |                                |
| Salaries and Wages                  | 182,336                     | 205,506                     | 211,225                     | 235,531                     | 24,306                         |
| Overtime                            | 5,419                       | 5,206                       | 7,000                       | 7,000                       |                                |
| Special Pay                         | 3,395                       | 2,550                       | 2,400                       |                             | (2,400)                        |
| <b>Sub-Total</b>                    | <b>188,415</b>              | <b>213,262</b>              | <b>220,625</b>              | <b>242,531</b>              | <b>21,906</b>                  |
| <b>Benefits</b>                     |                             |                             |                             |                             |                                |
| FICA                                | 14,063                      | 15,761                      | 16,878                      | 18,554                      | 1,676                          |
| Pension                             | 47,950                      | 34,904                      | 33,606                      | 1,283                       | (32,323)                       |
| Health and Life Insurance           | 22,407                      | 21,714                      | 20,727                      | 20,727                      |                                |
| Worker and Unemploy Comp            | 5,001                       | 19,146                      | 6,077                       | 6,077                       |                                |
| <b>Sub-Total</b>                    | <b>74,778</b>               | <b>91,525</b>               | <b>77,288</b>               | <b>46,641</b>               | <b>(30,647)</b>                |
| <b>Total Wages and Benefits</b>     | <b>263,193</b>              | <b>304,787</b>              | <b>297,913</b>              | <b>289,172</b>              | <b>(8,741)</b>                 |
| <b>OPERATING EXPENSES</b>           |                             |                             |                             |                             |                                |
| Professional Services               | 105                         | 315                         |                             |                             |                                |
| Contract Services                   | 21,186                      | 32,379                      | 20,200                      | 24,000                      | 3,800                          |
| Local Travel                        | 149                         | 189                         | 300                         | 400                         | 100                            |
| Communications                      | 7,714                       | 6,638                       | 10,000                      | 11,000                      | 1,000                          |
| Postage                             | 28                          |                             | 150                         | 150                         |                                |
| Utilities                           | 17,707                      | 15,064                      | 16,500                      | 18,500                      | 2,000                          |
| Rentals and Leases                  | 3,492                       | 5,776                       | 9,000                       | 9,000                       |                                |
| Insurance                           |                             |                             |                             |                             |                                |
| Repairs and Maintenance             | 10,265                      | 5,332                       | 4,650                       | 3,500                       | (1,150)                        |
| Printing and Publishing             | 64                          |                             |                             |                             |                                |
| Advertising and Promotions          |                             |                             |                             |                             |                                |
| Other Current Charges               | 32,504                      | 33,426                      | 37,700                      | 37,700                      |                                |
| Office Supplies                     | 300                         | 707                         | 1,000                       | 1,000                       |                                |
| Operating Supplies                  | 18,440                      | 26,025                      | 29,300                      | 31,500                      | 2,200                          |
| Books, Training, Memberships        | 1,136                       | 1,449                       | 3,320                       | 3,320                       |                                |
| Grants & Aid to Other Organizations | 42,835                      | 42,711                      | 54,300                      | 54,300                      |                                |
| <b>Total Operating Expenses</b>     | <b>155,925</b>              | <b>170,011</b>              | <b>186,420</b>              | <b>194,370</b>              | <b>7,950</b>                   |
| <b>CAPITAL OUTLAY</b>               |                             |                             |                             |                             |                                |
| Land                                |                             |                             |                             |                             |                                |
| Buildings                           | 42,409                      | 2,589                       |                             |                             |                                |
| Infrastructure Improvements         |                             |                             |                             |                             |                                |
| Vehicles                            |                             |                             |                             |                             |                                |
| Equipment                           |                             |                             |                             |                             |                                |
| <b>Total Capital Outlay</b>         | <b>42,409</b>               | <b>2,589</b>                |                             |                             |                                |
| <b>DEBT SERVICE</b>                 |                             |                             |                             |                             |                                |
| Principal                           |                             |                             |                             |                             |                                |
| Interest                            |                             |                             |                             |                             |                                |
| Other                               |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>           |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                    |                             |                             |                             |                             |                                |
| To                                  |                             |                             |                             |                             |                                |
| To                                  |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>              |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>              | <b>391,261</b>              | <b>477,386</b>              | <b>484,333</b>              | <b>483,542</b>              | <b>(791)</b>                   |

# Public Works



# Public Works

## Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Revenues:</b>                         |                     |                     |                     |                     |                        |
| General Fund Resources                   | 1,500,601           | 1,802,983           | 2,044,980           | 2,004,426           | (40,554)               |
| Local Option Gas Taxes                   | 474,419             | 505,136             | 499,642             | 445,296             | (54,346)               |
| Sanitation Utility                       | 1,942,122           | 3,068,601           | 1,924,624           | 1,923,702           | (922)                  |
| Storm Water Utility                      | 1,168,665           | 1,123,439           | 2,992,326           | 2,681,469           | (310,857)              |
| <b>Total Revenues</b>                    | <b>5,085,806</b>    | <b>6,500,159</b>    | <b>7,461,572</b>    | <b>7,054,893</b>    | <b>(406,679)</b>       |
| <b>Expenses:</b>                         |                     |                     |                     |                     |                        |
| Public Works Admin.                      | 353,687             | 427,275             | 543,026             | 580,503             | 37,477                 |
| Street and Road Maint.                   | 885,782             | 1,111,720           | 1,202,864           | 1,116,833           | (86,031)               |
| Local Option Gas Tax                     | 513,684             | 448,010             | 704,623             | 737,843             | 33,220                 |
| Sanitation Utility                       | 1,639,204           | 1,708,523           | 1,931,668           | 2,094,525           | 162,857                |
| Storm Water Utility                      | 1,334,588           | 1,450,776           | 4,313,018           | 3,954,724           | (358,293)              |
| Fleet Maintenance                        | 261,132             | 263,988             | 299,090             | 307,090             | 8,000                  |
| Park Maintenance                         | 726,648             | 897,146             | 927,723             | 869,797             | (57,926)               |
| Landscape Improvements                   | 27,908              | 55,236              | 51,307              | 85,158              | 33,851                 |
| <b>Total Expenses</b>                    | <b>5,742,635</b>    | <b>6,362,674</b>    | <b>9,973,319</b>    | <b>9,746,473</b>    | <b>(226,845)</b>       |
| <b>Resource Allocation:</b>              |                     |                     |                     |                     |                        |
| Personnel Services                       | 1,368,230           | 1,671,237           | 1,843,045           | 1,588,726           | (254,319)              |
| Operating Expenses                       | 1,979,032           | 2,198,162           | 2,074,303           | 2,295,843           | 221,540                |
| Capital Outlay                           | 654,659             | 382,217             | 2,891,839           | 2,497,338           | (394,501)              |
| Debt Service                             | 47,547              | 157,950             | 187,522             | 186,979             | (543)                  |
| Transfers                                | 265,968             | 19,024              | 725,717             | 942,084             | 216,367                |
| <b>Total Resource Allocation:</b>        | <b>4,315,436</b>    | <b>4,428,589</b>    | <b>7,722,426</b>    | <b>7,510,970</b>    | <b>(211,456)</b>       |
| <b>Summary of Authorized Positions</b>   |                     |                     |                     |                     |                        |
|  |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>    |                        |
| <b>Public Works Administration</b>       |                     |                     |                     |                     |                        |
| Public Works Director                    |                     |                     | 1.00                | 1.00                |                        |
| Engineer                                 |                     |                     | 0.50                | 0.50                |                        |
| Public Works Inspector                   |                     |                     | 1.00                | 1.00                |                        |
| Contract, Permits & Admin Coordinator    |                     |                     | 1.00                | 1.00                |                        |
| Administrative Assistant                 |                     |                     | 1.00                | 1.00                |                        |
| Dispatcher                               |                     |                     | 1.00                | 1.00                |                        |
| Clerk - ( Part Time )                    |                     |                     | 1.00                | 1.00                |                        |
| <b>Street and Road Maintenance</b>       |                     |                     |                     |                     |                        |
| Crew Chief                               |                     |                     | 0.50                | 0.50                |                        |
| Building / Sign Maintenance Worker       |                     |                     | 1.00                | 1.00                |                        |
| General Maintenance Worker               |                     |                     | 5.25                | 5.25                |                        |
| <b>Landscape Improvements</b>            |                     |                     |                     |                     |                        |
| Landscape and Park Maintenance Worker    |                     |                     | 1.00                | 1.00                |                        |
| <b>Park Maintenance and Improvements</b> |                     |                     |                     |                     |                        |
| Park Maintenance Division Chief          |                     |                     | 1.00                | 1.00                |                        |
| Park Ranger                              |                     |                     | 6.00                | 6.00                |                        |
| <b>Storm Water Maintenance</b>           |                     |                     |                     |                     |                        |
| Crew Chief                               |                     |                     | 0.50                | 0.50                |                        |
| Heavy Equipment Operator                 |                     |                     | 1.90                | 1.90                |                        |
| General Maintenance Worker               |                     |                     | 2.75                | 2.75                |                        |
| <b>Sanitation</b>                        |                     |                     |                     |                     |                        |
| Heavy Equipment Operator                 |                     |                     | 0.40                | 0.40                |                        |
| <b>Total Public Works</b>                |                     |                     | <b>26.80</b>        | <b>26.80</b>        |                        |

## General Fund

### Public Works Administration

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 206,389             | 230,650             | 275,968             | 290,761             | 14,793                 |
| Overtime                        | 530                 | 1,962               | 500                 | 500                 |                        |
| Special Pay                     | 1,568               | 3,844               | 4,500               | 3,152               | (1,348)                |
| <b>Sub-Total</b>                | <b>205,034</b>      | <b>236,457</b>      | <b>280,968</b>      | <b>294,413</b>      | <b>13,445</b>          |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 15,599              | 17,656              | 21,495              | 23,166              | 1,671                  |
| Pension                         | 80,400              | 96,419              | 98,609              | 38,670              | (59,939)               |
| Health and Life Insurance       | 30,811              | 33,084              | 65,243              | 65,243              |                        |
| Worker and Unemploy Comp        | (111)               | 1,760               | 4,331               | 4,331               |                        |
| <b>Sub-Total</b>                | <b>121,438</b>      | <b>148,919</b>      | <b>189,678</b>      | <b>131,410</b>      | <b>(58,268)</b>        |
| <b>Total Wages and Benefits</b> | <b>326,472</b>      | <b>385,375</b>      | <b>470,646</b>      | <b>425,823</b>      | <b>(44,823)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 6,353               | 8,647               | 20,000              | 105,000             | 85,000                 |
| Contract Services               | 425                 | 3,341               | 5,100               | 5,100               |                        |
| Local Travel                    | 211                 | 244                 | 700                 | 1,000               | 300                    |
| Communications                  | 9,639               | 10,072              | 11,280              | 11,780              | 500                    |
| Postage                         | 5                   |                     | 100                 | 100                 |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 1,175               | 2,005               | 6,700               | 2,700               | (4,000)                |
| Printing and Publishing         | 557                 | 285                 | 1,000               | 1,000               |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 | 2,704               | 2,899               | 3,000               | 4,000               | 1,000                  |
| Operating Supplies              | 8,624               | 8,783               | 9,000               | 9,500               | 500                    |
| Books, Training, Memberships    | 692                 | 1,186               | 4,500               | 4,500               |                        |
| <b>Total Operating Expenses</b> | <b>27,215</b>       | <b>37,461</b>       | <b>61,380</b>       | <b>144,680</b>      | <b>83,300</b>          |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Computer Equipment              |                     | 4,439               | 11,000              | 10,000              | (1,000)                |
| <b>Total Capital Outlay</b>     |                     | <b>4,439</b>        | <b>11,000</b>       | <b>10,000</b>       | <b>(1,000)</b>         |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>353,687</b>      | <b>427,275</b>      | <b>543,026</b>      | <b>580,503</b>      | <b>37,477</b>          |

## General Fund

### Public Works Streets Division

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 201,025                     | 234,781                     | 316,990                     | 263,613                     | (53,377)                       |
| Overtime                        | 712                         | 8,293                       | 1,000                       | 5,000                       | 4,000                          |
| Special Pay                     | 4,227                       | 4,062                       | 1,500                       | 1,500                       |                                |
| <b>Sub-Total</b>                | <b>205,963</b>              | <b>247,136</b>              | <b>319,490</b>              | <b>270,113</b>              | <b>(49,377)</b>                |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 14,612                      | 17,954                      | 24,441                      | 20,664                      | (3,777)                        |
| Pension                         | 78,069                      | 95,271                      | 82,469                      | 67,432                      | (15,037)                       |
| Health and Life Insurance       | 59,854                      | 57,029                      | 72,936                      | 72,936                      |                                |
| Worker and Unemploy Comp        | 14,020                      | 16,883                      | 17,998                      | 17,998                      |                                |
| <b>Sub-Total</b>                | <b>157,753</b>              | <b>187,137</b>              | <b>197,844</b>              | <b>179,030</b>              | <b>(18,814)</b>                |
| <b>Total Wages and Benefits</b> | <b>363,716</b>              | <b>434,272</b>              | <b>517,334</b>              | <b>449,143</b>              | <b>(68,191)</b>                |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           | 401                         | 3,397                       | 25,500                      | 50,500                      | 25,000                         |
| Contract Services               | 209,554                     | 261,256                     | 234,640                     | 335,640                     | 101,000                        |
| Local Travel                    | 643                         | 175                         |                             |                             |                                |
| Town Center Maintenance         |                             |                             |                             |                             |                                |
| Transportation, Postage         | 14                          | 56                          |                             |                             |                                |
| Communications                  | 961                         | 1,844                       | 2,600                       | 2,600                       |                                |
| Utilities                       | 141,337                     | 136,926                     | 155,000                     | 155,000                     |                                |
| Rentals and Leases              | 2,898                       | 7,061                       | 12,500                      | 14,500                      | 2,000                          |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         | 475                         | 78                          | 1,500                       |                             | (1,500)                        |
| Printing and Publishing         | 3,189                       | 347                         | 1,500                       | 1,500                       |                                |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             | 250                         | 250                         |                                |
| Operating Supplies              | 100,271                     | 120,845                     | 91,400                      | 104,200                     | 12,800                         |
| Books, Training, Memberships    |                             | 1,453                       | 3,500                       | 3,500                       |                                |
| Mosquito Control                | 225                         | 3,025                       | 6,000                       |                             | (6,000)                        |
| <b>Total Operating Expenses</b> | <b>459,967</b>              | <b>536,463</b>              | <b>534,390</b>              | <b>667,690</b>              | <b>133,300</b>                 |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Infrastructure Improvements     | 54,900                      | 95,870                      | 15,000                      |                             | (15,000)                       |
| Vehicles                        |                             | 23,738                      | 70,000                      |                             | (70,000)                       |
| Computer Equipment              |                             |                             |                             |                             |                                |
| Equipment                       | 7,200                       | 21,377                      | 66,140                      |                             | (66,140)                       |
| <b>Total Capital Outlay</b>     | <b>62,100</b>               | <b>140,985</b>              | <b>151,140</b>              |                             | <b>(151,140)</b>               |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <b>885,782</b>              | <b>1,111,720</b>            | <b>1,202,864</b>            | <b>1,116,833</b>            | <b>(86,031)</b>                |

## General Fund

### Park Maintenance

|                                 | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>PERSONNEL SERVICES</b>       |                             |                             |                             |                             |                                |
| <b>Wages</b>                    |                             |                             |                             |                             |                                |
| Salaries and Wages              | 229,277                     | 255,511                     | 277,754                     | 244,098                     | (33,656)                       |
| Overtime                        | 4,871                       | 8,762                       | 6,000                       | 6,000                       |                                |
| Special Pay                     | 2,184                       | 4,451                       |                             |                             |                                |
| <b>Sub-Total</b>                | <u>236,331</u>              | <u>268,725</u>              | <u>283,754</u>              | <u>250,098</u>              | <u>(33,656)</u>                |
| <b>Benefits</b>                 |                             |                             |                             |                             |                                |
| FICA                            | 17,465                      | 19,833                      | 21,708                      | 19,133                      | (2,575)                        |
| Pension                         | 61,867                      | 56,329                      | 54,430                      | 1,235                       | (53,195)                       |
| Health and Life Insurance       | 51,154                      | 50,615                      | 56,925                      | 56,925                      |                                |
| Worker and Unemploy Comp        | 8,131                       | 10,189                      | 8,056                       | 8,056                       |                                |
| <b>Sub-Total</b>                | <u>138,616</u>              | <u>136,966</u>              | <u>141,119</u>              | <u>85,349</u>               | <u>(55,770)</u>                |
| <b>Total Wages and Benefits</b> | <b>374,947</b>              | <b>405,690</b>              | <b>424,873</b>              | <b>335,447</b>              | <b>(89,426)</b>                |
| <b>OPERATING EXPENSES</b>       |                             |                             |                             |                             |                                |
| Professional Services           | 489                         | 6,874                       | 1,430                       | 45,000                      | 43,570                         |
| Contract Services               | 177,668                     | 205,881                     | 284,800                     | 260,800                     | (24,000)                       |
| Local Travel                    | 72                          |                             | 500                         | 500                         |                                |
| Communications                  | 2,086                       | 2,121                       | 3,500                       | 3,500                       |                                |
| Postage                         |                             | 18                          | 50                          | 50                          |                                |
| Utilities                       | 60,681                      | 65,910                      | 58,500                      | 58,500                      |                                |
| Rentals and Leases              | 1,105                       | 4,523                       | 2,500                       | 6,500                       | 4,000                          |
| Insurance                       |                             |                             |                             |                             |                                |
| Repairs and Maintenance         | 464                         | 17,650                      | 25,000                      | 17,000                      | (8,000)                        |
| Printing and Publishing         | 1,725                       | 117                         | 500                         | 1,000                       | 500                            |
| Advertising and Promotions      |                             |                             |                             |                             |                                |
| Other Current Charges           |                             |                             |                             |                             |                                |
| Office Supplies                 |                             |                             | 200                         | 200                         |                                |
| Operating Supplies              | 73,362                      | 183,245                     | 98,100                      | 112,100                     | 14,000                         |
| Books, Training, Memberships    | 1,116                       | 1,417                       | 1,200                       | 4,200                       | 3,000                          |
| <b>Total Operating Expenses</b> | <u>318,767</u>              | <u>487,756</u>              | <u>476,280</u>              | <u>509,350</u>              | <u>33,070</u>                  |
| <b>CAPITAL OUTLAY</b>           |                             |                             |                             |                             |                                |
| Land                            |                             |                             |                             |                             |                                |
| Buildings                       |                             |                             |                             |                             |                                |
| Infrastructure Improvements     |                             |                             |                             |                             |                                |
| Vehicles                        | 25,466                      |                             | 26,570                      |                             | (26,570)                       |
| Equipment                       | 7,468                       | 3,700                       |                             | 25,000                      | 25,000                         |
| <b>Total Capital Outlay</b>     | <u>32,934</u>               | <u>3,700</u>                | <u>26,570</u>               | <u>25,000</u>               | <u>(1,570)</u>                 |
| <b>DEBT SERVICE</b>             |                             |                             |                             |                             |                                |
| Principal                       |                             |                             |                             |                             |                                |
| Interest                        |                             |                             |                             |                             |                                |
| Other                           |                             |                             |                             |                             |                                |
| <b>Total Debt Service</b>       |                             |                             |                             |                             |                                |
| <b>TRANSFERS</b>                |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| To                              |                             |                             |                             |                             |                                |
| <b>Total Transfers</b>          |                             |                             |                             |                             |                                |
| <b>DIVISION TOTALS</b>          | <u><u>726,648</u></u>       | <u><u>897,146</u></u>       | <u><u>927,723</u></u>       | <u><u>869,797</u></u>       | <u><u>(57,926)</u></u>         |

## Fleet Maintenance

### Public Works Fleet Maintenance

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              |                     |                     |                     |                     |                        |
| Overtime                        |                     |                     |                     |                     |                        |
| Special Pay                     |                     |                     |                     |                     |                        |
| <b>Sub-Total</b>                |                     |                     |                     |                     |                        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            |                     |                     |                     |                     |                        |
| Pension                         |                     |                     |                     |                     |                        |
| Health and Life Insurance       |                     |                     |                     |                     |                        |
| Worker and Unemploy Comp        |                     |                     |                     |                     |                        |
| <b>Sub-Total</b>                |                     |                     |                     |                     |                        |
| <b>Total Wages and Benefits</b> |                     |                     |                     |                     |                        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           |                     |                     |                     |                     |                        |
| Contract Services               | 258,272             | 262,840             | 295,500             | 303,500             | 8,000                  |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  | 274                 | 240                 | 1,390               | 1,390               |                        |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         |                     |                     |                     |                     |                        |
| Printing and Publishing         |                     |                     |                     |                     |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 |                     |                     |                     |                     |                        |
| Operating Supplies              | 2,586               | 908                 | 2,200               | 2,200               |                        |
| Books, Training, Memberships    |                     |                     |                     |                     |                        |
| <b>Total Operating Expenses</b> | <b>261,132</b>      | <b>263,988</b>      | <b>299,090</b>      | <b>307,090</b>      | <b>8,000</b>           |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     |                     |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To General Fund                 |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>261,132</b>      | <b>263,988</b>      | <b>299,090</b>      | <b>307,090</b>      | <b>8,000</b>           |

## General Fund

### Landscape Improvements

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 7,468               | 18,456              |                     | 33,615              | 33,615                 |
| Overtime                        |                     | 388                 |                     | 100                 | 100                    |
| Special Pay                     |                     | 845                 |                     |                     | 0                      |
| <b>Sub-Total</b>                | <b>7,468</b>        | <b>19,690</b>       |                     | <b>33,715</b>       | <b>33,715</b>          |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 530                 | 1,495               | 2,074               | 2,610               | 536                    |
| Pension                         |                     |                     | 13,691              |                     | (13,691)               |
| Health and Life Insurance       | 2,024               | 2,544               |                     | 11,006              | 11,006                 |
| Worker and Unemploy Comp        | 518                 | 1,200               | 192                 | 1,477               | 1,285                  |
| <b>Sub-Total</b>                | <b>3,072</b>        | <b>5,238</b>        | <b>15,957</b>       | <b>15,093</b>       | <b>(864)</b>           |
| <b>Total Wages and Benefits</b> | <b>10,539</b>       | <b>24,928</b>       | <b>15,957</b>       | <b>48,808</b>       | <b>32,851</b>          |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           |                     | 105                 | 2,000               | 2,000               | -                      |
| Contract Services               | 10,281              | 421                 | 10,000              | 11,000              | 1,000                  |
| Local Travel                    |                     |                     |                     |                     | -                      |
| Communications                  | 1                   | 4                   | 600                 | 600                 | -                      |
| Postage                         |                     |                     |                     |                     | -                      |
| Utilities                       |                     |                     |                     |                     | -                      |
| Rentals and Leases              |                     |                     |                     |                     | -                      |
| Insurance                       |                     |                     |                     |                     | -                      |
| Repairs and Maintenance         |                     |                     |                     |                     | -                      |
| Printing and Publishing         |                     |                     |                     |                     | -                      |
| Advertising and Promotions      |                     |                     |                     |                     | -                      |
| Other Current Charges           |                     |                     |                     |                     | -                      |
| Office Supplies                 |                     |                     |                     |                     | -                      |
| Operating Supplies              | 7,087               | 29,778              | 22,750              | 22,750              | -                      |
| Books, Training, Memberships    |                     |                     |                     |                     | -                      |
| <b>Total Operating Expenses</b> | <b>17,369</b>       | <b>30,308</b>       | <b>35,350</b>       | <b>36,350</b>       | <b>1,000</b>           |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     | -                      |
| Infrastructure Improvements     |                     |                     |                     |                     | -                      |
| Vehicles                        |                     |                     |                     |                     | -                      |
| Equipment                       |                     |                     |                     |                     | -                      |
| <b>Total Capital Outlay</b>     | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>               |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>               |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>               |
| <b>DIVISION TOTALS</b>          | <b>27,908</b>       | <b>55,236</b>       | <b>51,307</b>       | <b>85,158</b>       | <b>33,851</b>          |

## Local Option Gas Tax

### Combined Summary of Revenues and Expenditures

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                             | 216,480             | 490,402             | 547,528             | 342,547             | (204,981)              |
| Restricted/Designated                  |                     |                     |                     |                     |                        |
| <b>Beginning Fund Balance</b>          | <b>216,480</b>      | <b>490,402</b>      | <b>547,528</b>      | <b>342,547</b>      | <b>(204,981)</b>       |
| <b>Revenues</b>                        |                     |                     |                     |                     |                        |
| Local Option Gas Taxes                 | 474,930             | 486,678             | 499,642             | 429,434             | (70,208)               |
| Interest Earnings                      | (511)               | 18,458              |                     | 15,862              | 15,862                 |
| <b>Total Revenues</b>                  | <b>474,419</b>      | <b>505,136</b>      | <b>499,642</b>      | <b>445,296</b>      | <b>(54,346)</b>        |
| <b>Other Financing Sources</b>         |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                 | <b>690,899</b>      | <b>995,538</b>      | <b>1,047,170</b>    | <b>787,843</b>      | <b>(259,327)</b>       |
| <b>Expenditures</b>                    |                     |                     |                     |                     |                        |
| <b>Operating Expenses</b>              |                     |                     |                     |                     |                        |
| Professional Services                  |                     |                     |                     |                     |                        |
| Contract Services                      | 281,384             | 213,010             |                     | 200,000             | 200,000                |
| Operating Supplies                     |                     |                     |                     |                     |                        |
| Repair and Maintenance                 |                     |                     |                     |                     |                        |
| <b>Capital Outlay</b>                  |                     |                     |                     |                     |                        |
| Street and Sidewalk Improvements       |                     |                     |                     |                     |                        |
| Paving                                 |                     |                     |                     |                     |                        |
| <b>Transfers Out</b>                   |                     |                     |                     |                     |                        |
| To Capital Project Fund                |                     |                     | 470,000             | 325,000             | (145,000)              |
| To General Fund                        | 232,300             | 235,000             | 234,623             | 212,843             | (21,780)               |
| To Storm Water Utility Fund            |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>                 | <b>513,684</b>      | <b>448,010</b>      | <b>704,623</b>      | <b>737,843</b>      | <b>33,220</b>          |
| <b>Other Financing Uses</b>            |                     |                     |                     |                     |                        |
| Restricted                             | 490,402             | 547,528             | 342,547             | 50,000              | (292,547)              |
| <b>Ending Fund Balance</b>             | <b>490,402</b>      | <b>547,528</b>      | <b>342,547</b>      | <b>50,000</b>       | <b>(292,547)</b>       |
| <b>Total Expenses and Fund Balance</b> | <b>1,004,086</b>    | <b>995,538</b>      | <b>1,047,170</b>    | <b>787,843</b>      | <b>(259,327)</b>       |
| <b>Resource Allocation</b>             |                     |                     |                     |                     |                        |
| Personnel Services                     |                     |                     |                     |                     |                        |
| Operating Expenses                     | 281,384             | 213,010             |                     | 200,000             | 200,000                |
| Capital Outlay                         |                     |                     |                     |                     |                        |
| Debt Service                           |                     |                     |                     |                     |                        |
| Transfers                              | 232,300             | 235,000             | 704,623             | 537,843             | (166,780)              |
| <b>Total Resources</b>                 | <b>513,684</b>      | <b>448,010</b>      | <b>704,623</b>      | <b>737,843</b>      | <b>33,220</b>          |

## Sanitation Fund

### Combined Summary of Revenues and Expenditures

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                             | 43,841              | 409,801             | 427,131             | 413,720             | (13,411)               |
| Operating                              |                     | (63,043)            | 1,279,704           | 1,286,071           | 6,367                  |
| <b>Beginning Fund Balance</b>          | <b>43,841</b>       | <b>346,758</b>      | <b>1,706,835</b>    | <b>1,699,791</b>    | <b>(7,044)</b>         |
| <b>Revenues</b>                        |                     |                     |                     |                     |                        |
| Garbage Services                       | 1,848,528           | 1,848,528           | 1,846,349           | 1,879,198           | 32,849                 |
| Interest Earnings                      | (269)               | (269)               |                     |                     |                        |
| Commercial Franchise Fees              | 71,566              | 71,566              | 78,275              | 44,504              | (33,771)               |
| Transfer from General Fund             |                     |                     |                     |                     |                        |
| Disaster Relief Grants                 | 22,297              | 1,148,776           |                     |                     |                        |
| <b>Total Revenues</b>                  | <b>1,942,122</b>    | <b>3,068,601</b>    | <b>1,924,624</b>    | <b>1,923,702</b>    | <b>(922)</b>           |
| <b>Other Financing Sources</b>         |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                 | <b>1,985,962</b>    | <b>3,415,359</b>    | <b>3,631,459</b>    | <b>3,623,493</b>    | <b>(7,966)</b>         |
| <b>Expenditures</b>                    |                     |                     |                     |                     |                        |
| <b>Sanitation</b>                      | 1,639,204           | 1,708,523           | 1,931,668           | 2,094,525           | 162,857                |
| <b>DIVISION TOTALS</b>                 | <b>1,639,204</b>    | <b>1,708,523</b>    | <b>1,931,668</b>    | <b>2,094,525</b>    | <b>162,857</b>         |
| <b>Other Financing Uses</b>            |                     |                     |                     |                     |                        |
| Restricted                             | 409,801             | 427,131             | 413,720             | 438,735             | 25,015                 |
| Operating                              | (63,043)            | 1,279,704           | 1,286,071           | 1,090,233           | (195,838)              |
| <b>Ending Fund Balance</b>             | <b>346,758</b>      | <b>1,706,835</b>    | <b>1,699,791</b>    | <b>1,528,968</b>    | <b>(170,823)</b>       |
| <b>Total Expenses and Fund Balance</b> | <b>1,985,963</b>    | <b>3,415,359</b>    | <b>3,631,459</b>    | <b>3,623,493</b>    | <b>(7,966)</b>         |
| <b>Resource Allocation</b>             |                     |                     |                     |                     |                        |
| Personnel Services                     | 55,440              | 72,032              | 64,505              | 32,455              | (32,050)               |
| Operating Expenses                     | 1,583,764           | 1,636,491           | 1,590,376           | 1,722,486           | 132,110                |
| Capital Outlay                         |                     |                     |                     |                     |                        |
| Debt Service                           |                     |                     |                     |                     |                        |
| Transfers                              | 258,725             |                     | 276,787             | 339,584             | 62,797                 |
| <b>Total Resources</b>                 | <b>1,897,929</b>    | <b>1,708,523</b>    | <b>1,931,668</b>    | <b>2,094,525</b>    | <b>162,857</b>         |
| <b>AUTHORIZED PERSONNEL</b>            |                     |                     |                     |                     |                        |
| <b>Position</b>                        |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>    |                        |
| Heavy Equipment Operator               |                     |                     | <b>0.40</b>         | <b>0.40</b>         |                        |

## Sanitation Fund

### Public Works Sanitation

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 16,042              | 16,522              | 16,590              | 21,277              | 4,687                  |
| Overtime                        | 166                 | 284                 |                     |                     |                        |
| Special Pay                     | 789                 | 566                 |                     | 624                 | 624                    |
| <b>Sub-Total</b>                | <b>16,997</b>       | <b>17,372</b>       | <b>16,590</b>       | <b>21,901</b>       | <b>5,311</b>           |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 1,193               | 1,219               | 1,271               | 1,707               | 436                    |
| Pension                         | 31,409              | 47,625              | 39,362              | 1,564               | (37,798)               |
| Health and Life Insurance       | 5,171               | 5,103               | 6,514               | 6,515               | 1                      |
| Worker and Unemploy Comp        | 670                 | 714                 | 768                 | 768                 |                        |
| <b>Sub-Total</b>                | <b>38,443</b>       | <b>54,660</b>       | <b>47,915</b>       | <b>10,554</b>       | <b>(37,361)</b>        |
| <b>Total Wages and Benefits</b> | <b>55,440</b>       | <b>72,032</b>       | <b>64,505</b>       | <b>32,455</b>       | <b>(32,050)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 95                  | 39                  |                     |                     |                        |
| Contract Services               | 1,423,355           | 1,476,090           | 1,429,800           | 1,545,000           | 115,200                |
| Storm Debris Removal            | 1,423,355           | 1,476,090           |                     |                     |                        |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  |                     |                     |                     |                     |                        |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              |                     |                     |                     |                     |                        |
| Insurance                       | 2,241               | 2,390               | 2,000               | 2,000               |                        |
| Repairs and Maintenance         | 5,798               | 5,697               | 6,300               | 6,300               |                        |
| Printing and Publishing         |                     |                     |                     |                     |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 |                     |                     |                     |                     |                        |
| Operating Supplies              |                     |                     |                     |                     |                        |
| Books, Training, Memberships    |                     |                     |                     |                     |                        |
| Internal Service Charges        | 152,276             | 152,276             | 152,276             | 169,186             | 16,910                 |
| <b>Total Operating Expenses</b> | <b>3,007,119</b>    | <b>3,112,581</b>    | <b>1,590,376</b>    | <b>1,722,486</b>    | <b>132,110</b>         |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       |                     |                     |                     |                     |                        |
| <b>Total Capital Outlay</b>     |                     |                     |                     |                     |                        |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To General Fund                 | 258,725             |                     | 276,787             | 339,584             | 62,797                 |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          | <b>236,626</b>      |                     | <b>276,787</b>      | <b>339,584</b>      | <b>62,797</b>          |
| <b>DIVISION TOTALS</b>          |                     |                     |                     |                     |                        |
|                                 | <b>3,299,185</b>    | <b>3,184,613</b>    | <b>1,931,668</b>    | <b>2,094,525</b>    | <b>162,857</b>         |

## Storm Water Utility

### Combined Summary of Revenues and Expenditures

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                             | 344,947             | 368,049             | 385,602             | 395,936             | 10,334                 |
| Operating                              | 3,357,917           | 3,523,893           | 3,179,003           | 1,847,977           | (1,331,026)            |
| <b>Beginning Fund Balance</b>          | <b>3,702,864</b>    | <b>3,891,942</b>    | <b>3,564,605</b>    | <b>2,243,913</b>    | <b>(1,320,692)</b>     |
| <b>Revenues</b>                        |                     |                     |                     |                     |                        |
| Storm Water Fees                       | 886,349             | 894,373             | 894,998             | 894,998             |                        |
| Interest Earnings                      | (2,684)             | 29,066              | 12,328              | 1,471               | (10,857)               |
| Grant                                  |                     |                     | 1,500,000           | 1,500,000           |                        |
| Other                                  |                     |                     | 300,000             |                     | (300,000)              |
| <b>Transfers</b>                       |                     |                     |                     |                     |                        |
| From Half Cent Sales Tax Fund          | 285,000             | 200,000             | 285,000             | 285,000             |                        |
| From Gas Tax Fund                      |                     |                     |                     |                     |                        |
| <b>Total Revenues</b>                  | <b>1,168,665</b>    | <b>1,123,439</b>    | <b>2,992,326</b>    | <b>2,681,469</b>    | <b>(310,857)</b>       |
| <b>Other Financing Sources</b>         |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                 | <b>4,871,529</b>    | <b>5,015,381</b>    | <b>6,556,931</b>    | <b>4,925,382</b>    | <b>(1,631,549)</b>     |
| <b>Expenditures</b>                    |                     |                     |                     |                     |                        |
| Storm Water Utility                    | 1,334,588           | 1,450,776           | 4,313,018           | 3,954,724           | (358,293)              |
| <b>DIVISION TOTALS</b>                 | <b>1,334,588</b>    | <b>1,450,776</b>    | <b>4,313,018</b>    | <b>3,954,724</b>    | <b>(358,293)</b>       |
| <b>Other Financing Uses</b>            |                     |                     |                     |                     |                        |
| Restricted                             | 368,049             | 385,602             | 395,936             | 404,581             | 8,645                  |
| Operating                              | 3,523,893           | 3,179,003           | 1,847,977           | 566,078             | (1,281,900)            |
| <b>Ending Fund Balance</b>             | <b>3,891,942</b>    | <b>3,564,605</b>    | <b>2,243,913</b>    | <b>970,658</b>      | <b>(1,273,255)</b>     |
| <b>Total Expenses and Fund Balance</b> | <b>4,980,006</b>    | <b>5,015,381</b>    | <b>6,556,931</b>    | <b>4,925,382</b>    | <b>(1,631,548)</b>     |
| <b>Resource Allocation</b>             |                     |                     |                     |                     |                        |
| Personnel Services                     | 237,115             | 348,939             | 349,730             | 297,050             | (52,680)               |
| Operating Expenses                     | 395,268             | 561,670             | 483,927             | 573,357             | 89,430                 |
| Capital Outlay                         | 654,659             | 382,217             | 2,891,839           | 2,497,338           | (394,500)              |
| Debt Service                           | 47,547              | 157,950             | 187,522             | 186,979             | (543)                  |
| Transfers                              |                     |                     | 400,000             | 400,000             |                        |
| <b>Total Resources</b>                 | <b>1,334,588</b>    | <b>1,450,776</b>    | <b>4,313,018</b>    | <b>3,954,724</b>    | <b>(358,293)</b>       |

## Storm Water Utility

### Public Works Storm Water

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 140,052             | 194,672             | 212,026             | 154,338             | (57,688)               |
| Overtime                        | 1,563               | 6,943               | 5,000               | 5,000               |                        |
| Special Pay                     | 12,973              | 11,257              | 2,600               | 9,004               | 6,404                  |
| <b>Sub-Total</b>                | <b>154,589</b>      | <b>212,872</b>      | <b>219,626</b>      | <b>168,342</b>      | <b>(51,284)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 10,904              | 15,313              | 14,947              | 12,879              | (2,068)                |
| Pension                         | 29,809              | 69,799              | 58,561              | 58,733              | 172                    |
| Health and Life Insurance       | 32,977              | 38,346              | 44,236              | 44,736              | 500                    |
| Worker and Unemploy Comp        | 9,076               | 12,610              | 12,360              | 12,360              |                        |
| <b>Sub-Total</b>                | <b>82,765</b>       | <b>136,067</b>      | <b>130,104</b>      | <b>128,708</b>      | <b>(1,396)</b>         |
| <b>Total Wages and Benefits</b> | <b>237,354</b>      | <b>348,939</b>      | <b>349,730</b>      | <b>297,050</b>      | <b>(52,680)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 31,054              | 111,747             | 41,950              | 41,950              |                        |
| Contract Services               | 134,970             | 207,304             | 187,610             | 187,610             |                        |
| Local Travel                    |                     |                     |                     |                     |                        |
| Communications                  | 1,890               | 1,602               | 2,000               | 2,000               |                        |
| Postage                         |                     |                     |                     |                     |                        |
| Utilities                       |                     |                     |                     |                     |                        |
| Rentals and Leases              | 986                 |                     | 2,450               | 39,288              | 36,838                 |
| Insurance                       | 24,982              | 16,904              | 16,183              | 16,183              |                        |
| Repairs and Maintenance         | 3,580               |                     | 3,689               | 3,689               |                        |
| Printing and Publishing         | 595                 | 363                 | 1,500               | 1,500               |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           | 7,859               | 570                 | 600                 | 600                 |                        |
| Office Supplies                 |                     |                     | 300                 | 300                 |                        |
| Operating Supplies              | 45,324              | 53,949              | 59,000              | 77,000              | 18,000                 |
| Books, Training, Memberships    | 1,440               | 6,487               | 5,900               | 5,900               |                        |
| Internal Service Charges        | 162,745             | 162,745             | 162,745             | 197,337             | 34,592                 |
| <b>Total Operating Expenses</b> | <b>415,425</b>      | <b>561,670</b>      | <b>483,927</b>      | <b>573,357</b>      | <b>89,430</b>          |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     | 5,000               | 5,000               |                        |
| Capital Lease                   |                     |                     | 36,839              | 36,838              |                        |
| Infrastructure Improvements     | 419,911             | 197,281             | 2,850,000           | 2,378,000           | (472,000)              |
| Vehicles                        | 234,749             | 92,468              |                     |                     |                        |
| Equipment                       | 234,749             | 92,468              |                     | 77,500              | 77,500                 |
| <b>Total Capital Outlay</b>     | <b>889,408</b>      | <b>382,217</b>      | <b>2,891,839</b>    | <b>2,497,338</b>    | <b>(394,500)</b>       |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       | 154,050             | 157,950             | 161,200             | 164,450             | 3,250                  |
| Interest                        | 30,124              |                     | 26,322              | 22,529              | (3,793)                |
| Other                           | 14,033              |                     |                     |                     |                        |
| <b>Total Debt Service</b>       | <b>198,206</b>      | <b>157,950</b>      | <b>187,522</b>      | <b>186,979</b>      | <b>(543)</b>           |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To General Fund                 |                     |                     |                     |                     |                        |
| To Capital Project Fund         |                     |                     | 400,000             | 400,000             |                        |
| <b>Total Transfers</b>          | <b></b>             | <b></b>             | <b>400,000</b>      | <b>400,000</b>      | <b></b>                |
| <b>DIVISION TOTALS</b>          | <b>1,740,394</b>    | <b>1,450,776</b>    | <b>4,313,018</b>    | <b>3,954,724</b>    | <b>(358,293)</b>       |

# Public Utilities



# Public Utilities

## Combined Summary of Revenues and Expenses

|   | <u>Actual<br/>2017-2018</u> | <u>Actual<br/>2018-2019</u> | <u>Budget<br/>2019-2020</u> | <u>Budget<br/>2020-2021</u> | <u>Increase<br/>(Decrease)</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Revenues:</b>                                |                             |                             |                             |                             |                                |
| Water Utility                                   | 3,641,486                   | 3,602,572                   | 4,802,359                   | 4,813,112                   | 10,753                         |
| Sewer Utility                                   | 5,722,265                   | 5,593,496                   | 6,655,867                   | 6,910,779                   | 254,912                        |
| <b>Total Revenues</b>                           | <b><u>9,363,751</u></b>     | <b><u>9,196,067</u></b>     | <b><u>11,458,226</u></b>    | <b><u>11,723,891</u></b>    | <b><u>265,665</u></b>          |
| <b>Expenses:</b>                                |                             |                             |                             |                             |                                |
| <b>Water Utility</b>                            |                             |                             |                             |                             |                                |
| Water Plant                                     | 675,078                     | 462,264                     | 1,748,286                   | 772,421                     | (975,865)                      |
| Water Distribution                              | 756,928                     | 976,987                     | 1,217,841                   | 2,021,643                   | 803,802                        |
| Administrative / Non Div.                       | 1,352,141                   | 1,474,547                   | 2,451,013                   | 2,459,402                   | 8,389                          |
| <b>Total</b>                                    | <b><u>2,784,148</u></b>     | <b><u>2,913,798</u></b>     | <b><u>5,417,140</u></b>     | <b><u>5,253,466</u></b>     | <b><u>(163,674)</u></b>        |
| <b>Sewer Utility</b>                            |                             |                             |                             |                             |                                |
| Sewer Collection                                | 1,518,210                   | 1,227,401                   | 1,030,596                   | 2,130,023                   | 1,136,266                      |
| Sewer Treatment                                 | 2,145,706                   | 1,669,387                   | 2,686,088                   | 3,036,799                   | 350,711                        |
| Administrative / Non Div.                       | 2,488,606                   | 2,527,143                   | 3,110,748                   | 3,337,111                   | 226,363                        |
| <b>Total</b>                                    | <b><u>6,152,523</u></b>     | <b><u>5,423,931</u></b>     | <b><u>6,827,432</u></b>     | <b><u>8,503,933</u></b>     | <b><u>1,713,340</u></b>        |
| <b>Total Expenses</b>                           | <b><u>8,936,670</u></b>     | <b><u>8,337,729</u></b>     | <b><u>12,244,572</u></b>    | <b><u>13,757,399</u></b>    | <b><u>1,549,666</u></b>        |
| <b>Resource Allocation:</b>                     |                             |                             |                             |                             |                                |
| Personnel Services                              | 1,990,426                   | 1,767,237                   | 2,314,541                   | 2,058,391                   | (256,150)                      |
| Operating Expenses                              | 2,738,545                   | 3,050,505                   | 3,509,208                   | 4,298,913                   | 789,705                        |
| Capital Outlay                                  | 1,669,807                   | 805,582                     | 2,327,129                   | 3,118,000                   | 790,871                        |
| Debt Service                                    | 1,914,073                   | 1,819,919                   | 1,816,789                   | 1,813,149                   | (3,640)                        |
| Transfers                                       | 623,819                     | 857,648                     | 2,240,066                   | 2,468,946                   | 228,880                        |
| <b>Total Resource Allocation:</b>               | <b><u>8,936,670</u></b>     | <b><u>8,300,891</u></b>     | <b><u>12,207,733</u></b>    | <b><u>13,757,399</u></b>    | <b><u>1,549,666</u></b>        |
| <b>Summary of Authorized Positions</b>          |                             |                             |                             |                             |                                |
|   |                             |                             | <u>2019-2020</u>            | <u>2020-2021</u>            |                                |
| <b>Administration</b>                           |                             |                             |                             |                             |                                |
| Public Utilities Director                       |                             |                             | 1.00                        | 1.00                        |                                |
| Administrative Assistant                        |                             |                             | 1.00                        | 1.00                        |                                |
| Engineer  |                             |                             | 0.50                        | 0.50                        |                                |
| Cross Connection Administrator / GIS Technician |                             |                             | 1.00                        | 1.00                        |                                |
| Data Management Specialist                      |                             |                             | 1.00                        | 1.00                        |                                |
| <b>Water Utility</b>                            |                             |                             |                             |                             |                                |
| Utility Plant Division Director                 |                             |                             | 0.50                        | 0.50                        |                                |
| Water Plant Superintendent                      |                             |                             | 0.50                        | 0.50                        |                                |
| Conveyance Division Director                    |                             |                             | 0.50                        | 0.50                        |                                |
| Utilities Collection / Distribution Operators   |                             |                             | 3.00                        | 3.00                        |                                |
| Locator   |                             |                             | 0.00                        | 1.00                        |                                |
| <b>Sewer Utility</b>                            |                             |                             |                             |                             |                                |
| Utility Plant Division Director                 |                             |                             | 0.50                        | 0.50                        |                                |
| Wastewater Plant Superintendent                 |                             |                             | 0.50                        | 0.50                        |                                |
| Conveyance Division Director                    |                             |                             | 0.50                        | 0.50                        |                                |
| Wastewater / Water Operators                    |                             |                             | 8.00                        | 8.00                        |                                |
| Lift Station Technician                         |                             |                             | 1.00                        | 1.00                        |                                |
| Utilities Collection / Distribution Operators   |                             |                             | 2.00                        | 2.00                        |                                |
| Heavy Equipment Operator                        |                             |                             | 0.70                        | 0.70                        |                                |
| Heavy Equipment Operator (Part Time)            |                             |                             | 0.00                        | 0.00                        |                                |
|   |                             |                             | <b><u>22.20</u></b>         | <b><u>23.20</u></b>         |                                |

## Public Utilities Fund

### Combined Summary of Revenues and Expenditures

|   | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                              | 3,460,051           | 3,333,405           | 3,332,563           | 3,927,791           | 595,228                |
| Operating                               | 4,158,374           | 4,712,100           | 5,571,281           | 4,189,707           | (1,381,574)            |
| <b>Beginning Fund Balance</b>           | <b>7,618,426</b>    | <b>8,045,506</b>    | <b>8,903,844</b>    | <b>8,117,498</b>    | <b>(786,346)</b>       |
| <b>Revenues</b>                         |                     |                     |                     |                     |                        |
| <b>Grants</b>                           | 353,245             |                     | 176,897             |                     | (176,897)              |
| <b>Inside City Charges</b>              | 5,044,444           | 5,133,213           | 5,368,946           | 5,637,393           | 268,447                |
| <b>Outside City Charges</b>             | 3,046,608           | 3,076,662           | 3,339,182           | 3,537,539           | 198,357                |
| <b>Cut-in-Fees</b>                      | 31,265              | 53,160              | 28,695              | 34,180              | 5,485                  |
| <b>Service Charges</b>                  | 89,778              | 87,038              | 87,379              | 77,442              | (9,937)                |
| <b>Delinquent Charges</b>               | 147,336             | 125,082             | 181,372             | 181,372             |                        |
| <b>Water / Sewer Connection Charges</b> | 12,100              |                     | 5,800               | 5,800               |                        |
| <b>Water Cross Connection</b>           | 5,800               | 8,300               | 5,200               | 5,200               |                        |
| <b>Water Impact Fees</b>                |                     |                     |                     |                     |                        |
| <b>Interest Earnings</b>                | 36,473              | (14,863)            | 37,200              | 72,150              | 34,950                 |
| <b>Miscellaneous</b>                    | 65,608              | 64,563              | 72,815              | 72,815              |                        |
| <b>Assessments</b>                      |                     |                     |                     |                     |                        |
| <b>System Development Charges</b>       | 509,671             | 654,604             | 750,000             | 600,000             | (150,000)              |
| <b>Financed Charges</b>                 | 21,422              | 8,309               | 4,740               |                     | (4,740)                |
| <b>Loan Proceeds</b>                    |                     |                     |                     |                     |                        |
| <b>Transfers</b>                        |                     |                     | 1,400,000           | 1,500,000           |                        |
| <b>Total Revenues</b>                   | <b>9,363,751</b>    | <b>9,196,067</b>    | <b>11,458,226</b>   | <b>11,723,891</b>   | <b>165,665</b>         |
| <b>Other Financing Sources</b>          |                     |                     |                     |                     |                        |
| <b>Total Resources</b>                  | <b>16,982,176</b>   | <b>17,241,573</b>   | <b>20,362,070</b>   | <b>19,841,389</b>   | <b>(520,681)</b>       |
| <b>Expenditures</b>                     |                     |                     |                     |                     |                        |
| Water Production                        | 675,078             | 462,264             | 1,748,286           | 772,421             | (975,865)              |
| Sewer Treatment                         | 2,145,706           | 1,669,387           | 2,686,088           | 3,036,799           | 350,711                |
| Distribution and Collection             | 2,275,138           | 2,204,388           | 2,248,437           | 4,151,666           | 1,940,068              |
| Non-Divisional                          | 3,840,747           | 4,001,690           | 5,561,761           | 5,796,513           | 234,752                |
| <b>DIVISION TOTALS</b>                  | <b>8,936,670</b>    | <b>8,337,729</b>    | <b>12,244,572</b>   | <b>13,757,399</b>   | <b>1,549,666</b>       |
| <b>Other Financing Uses</b>             |                     |                     |                     |                     |                        |
| Restricted                              | 3,333,405           | 3,332,563           | 3,927,791           | 4,041,216           | 113,425                |
| Operating                               | 4,712,100           | 5,571,281           | 4,189,707           | 2,042,774           | (2,146,933)            |
| <b>Ending Fund Balance</b>              | <b>8,045,506</b>    | <b>8,903,844</b>    | <b>8,117,498</b>    | <b>6,083,990</b>    | <b>(2,033,508)</b>     |
| <b>Total Expenses and Fund Balance</b>  | <b>16,982,176</b>   | <b>17,241,573</b>   | <b>20,362,070</b>   | <b>19,841,389</b>   | <b>(520,681)</b>       |
| <b>Resource Allocation</b>              |                     |                     |                     |                     |                        |
| <b>Personnel Services</b>               | 1,990,426           | 1,767,237           | 2,314,541           | 2,058,391           | (256,150)              |
| <b>Operating Expenses</b>               | 2,738,545           | 3,050,505           | 3,509,208           | 4,298,913           | 789,705                |
| <b>Capital Outlay</b>                   | 1,669,807           | 805,582             | 2,327,129           | 3,118,000           | 790,871                |
| <b>Debt Service</b>                     | 1,914,073           | 1,819,919           | 1,816,789           | 1,813,149           | (3,640)                |
| <b>Transfers</b>                        | 623,819             | 857,648             | 2,240,066           | 2,468,946           | 228,880                |
| <b>Totals</b>                           | <b>8,936,670</b>    | <b>8,300,891</b>    | <b>12,207,733</b>   | <b>13,757,399</b>   | <b>1,549,666</b>       |

## Public Utilities Fund

### Administrative and Non-Divisional

|   | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b><u>OPERATING EXPENSES</u></b>            |                     |                     |                     |                     |                        |
| Professional Services                       |                     |                     |                     |                     |                        |
| Contract Services                           | 1,264               | 2,620               | 2,000               | 2,000               |                        |
| Insurance                                   | 208,372             | 188,052             | 181,592             | 199,751             | 18,159                 |
| Other Current Charges                       |                     |                     |                     |                     |                        |
| Internal Service Charges                    | 1,093,219           | 1,133,451           | 1,321,314           | 1,312,667           | (8,647)                |
| <b>Total Operating Expenses</b>             | <b>1,302,855</b>    | <b>1,324,122</b>    | <b>1,504,906</b>    | <b>1,514,418</b>    | <b>9,512</b>           |
| <b><u>DEBT SERVICE</u></b>                  |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - TD Bank 2014</b> |                     |                     |                     |                     |                        |
| Principal                                   | 1,009,200           | 1,057,050           | 1,078,800           | 1,100,550           | 21,750                 |
| Interest                                    | 249,131             | 201,038             | 176,155             | 150,766             | (25,389)               |
| Other                                       | 93,911              |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - 1996/2010</b>    |                     |                     |                     |                     |                        |
| Principal                                   |                     |                     |                     |                     |                        |
| Interest                                    |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - 2004</b>         |                     |                     |                     |                     |                        |
| Principal                                   |                     |                     |                     |                     |                        |
| Interest                                    |                     |                     |                     |                     |                        |
| Other                                       |                     |                     |                     |                     |                        |
| <b>State Revolving Fund Loan</b>            |                     |                     |                     |                     |                        |
| Principal                                   | 347,412             | 369,444             | 380,980             | 392,875             | 11,895                 |
| Interest                                    | 214,419             | 192,388             | 180,854             | 168,958             | (11,896)               |
| <b>Utility Revenue 2010 new issues</b>      |                     |                     |                     |                     |                        |
| Principal                                   |                     |                     |                     |                     |                        |
| Interest                                    |                     |                     |                     |                     |                        |
| <b>Suntrust - 1999 Revenue Refunding</b>    |                     |                     |                     |                     |                        |
| Principal                                   |                     |                     |                     |                     |                        |
| Interest                                    |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>                   | <b>1,914,073</b>    | <b>1,819,919</b>    | <b>1,816,789</b>    | <b>1,813,149</b>    | <b>(3,640)</b>         |
| <b><u>TRANSFERS</u></b>                     |                     |                     |                     |                     |                        |
| To General Fund                             | 623,819             | 857,648             | 740,066             | 833,946             | 93,880                 |
| To Sewer Fund                               |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>                      | <b>623,819</b>      | <b>857,648</b>      | <b>740,066</b>      | <b>833,946</b>      | <b>93,880</b>          |
| <b>DIVISION TOTALS</b>                      | <b>3,840,747</b>    | <b>4,001,690</b>    | <b>4,061,761</b>    | <b>4,161,513</b>    | <b>99,752</b>          |

## Water Utility Fund

### Combined Summary of Revenues and Expenditures

|                                | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                     | 1,637,016           | 1,571,715           | 1,569,282           | 1,927,035           | 357,754                |
| Operating Cash                 | 2,803,867           | 3,726,506           | 4,417,713           | 3,445,178           | (972,535)              |
| <b>Cash Forward</b>            | <b>4,440,883</b>    | <b>5,298,221</b>    | <b>5,986,995</b>    | <b>5,372,214</b>    | <b>(614,781)</b>       |
| <b>Revenues</b>                |                     |                     |                     |                     |                        |
| <b>Grants / Loan Proceeds</b>  |                     |                     |                     |                     |                        |
| Inside City Charges            | 1,938,924           | 2,123,247           | 2,120,059           | 2,226,062           | 106,003                |
| Outside City Charges           | 981,520             | 994,016             | 1,084,739           | 1,143,941           | 59,202                 |
| Cut-in-Fees                    | 31,265              | 53,160              | 28,695              | 34,180              | 5,485                  |
| Service Charges                | 89,778              | 87,038              | 87,379              | 77,442              | (9,937)                |
| Delinquent Charges             | 147,336             | 125,082             | 181,372             | 181,372             |                        |
| System Development Charges     | 293,176             | 154,653             | 300,000             | 150,000             | (150,000)              |
| Water Connection Charges       |                     |                     |                     |                     |                        |
| Water Cross Connection         | 5,800               | 8,300               | 5,200               | 5,200               |                        |
| Water Impact Fees              |                     |                     |                     |                     |                        |
| Interest Earnings              | 20,798              | (7,487)             | 22,100              | 22,100              |                        |
| Miscellaneous                  | 65,018              | 64,563              | 72,815              | 72,815              |                        |
| Financed Charges               |                     |                     |                     |                     |                        |
| Loan Proceeds                  |                     |                     |                     |                     |                        |
| Transfers                      |                     |                     | 900,000             | 900,000             |                        |
| <b>Total Revenues</b>          | <b>3,641,486</b>    | <b>3,602,572</b>    | <b>4,802,359</b>    | <b>4,813,112</b>    | <b>10,753</b>          |
| <b>Other Financing Sources</b> |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | <b>8,082,369</b>    | <b>8,900,793</b>    | <b>10,789,354</b>   | <b>10,185,326</b>   | <b>(604,028)</b>       |
| <b>Expenditures</b>            |                     |                     |                     |                     |                        |
| Water Plant                    | 675,078             | 462,264             | 1,748,286           | 772,421             | (975,865)              |
| Water Distribution             | 756,928             | 976,987             | 1,217,841           | 2,021,643           | 803,802                |
| Non-Divisional                 | 1,352,141           | 1,474,547           | 2,451,013           | 2,459,402           | 8,389                  |
| <b>DIVISION TOTALS</b>         | <b>2,784,148</b>    | <b>2,913,798</b>    | <b>5,417,140</b>    | <b>5,253,466</b>    | <b>(163,674)</b>       |
| <b>Other Financing Uses</b>    |                     |                     |                     |                     |                        |
| Restricted                     | 1,571,715           | 1,569,282           | 1,927,035           | 1,919,379           | (7,656)                |
| Operating Cash                 | 3,726,506           | 4,417,713           | 3,445,178           | 3,012,480           | (432,698)              |
| <b>Ending Cash</b>             | <b>5,298,221</b>    | <b>5,986,995</b>    | <b>5,372,214</b>    | <b>4,931,860</b>    | <b>(440,354)</b>       |
| <b>Total Expenses and Cash</b> | <b>8,082,369</b>    | <b>8,900,793</b>    | <b>10,789,354</b>   | <b>10,185,326</b>   | <b>(604,028)</b>       |
| <b>Resource Allocation</b>     |                     |                     |                     |                     |                        |
| Personnel Services             | 656,095             | 497,523             | 758,860             | 735,289             | (23,571)               |
| Operating Expenses             | 1,122,773           | 1,300,772           | 1,632,262           | 1,581,784           | (50,478)               |
| Capital Outlay                 | 215,781             | 202,136             | 1,272,700           | 1,137,600           | (135,100)              |
| Debt Service                   | 593,884             | 556,006             | 554,747             | 553,282             | (1,465)                |
| Transfers                      | 195,614             | 357,362             | 1,198,571           | 1,245,511           | 46,940                 |
| <b>Totals</b>                  | <b>2,784,148</b>    | <b>2,913,798</b>    | <b>5,417,140</b>    | <b>5,253,466</b>    | <b>(163,674)</b>       |

## Water Utility Fund

### Administrative and Non- Divisional

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b><u>OPERATING EXPENSES</u></b>             |                     |                     |                     |                     |                        |
| Professional Services                        |                     |                     |                     |                     |                        |
| Contract Services                            | 619                 | 2,620               | 2,000               | 2,000               |                        |
| Rentals and Leases                           |                     |                     |                     |                     |                        |
| Insurance                                    | 17,943              | 49,904              | 53,271              | 58,598              | 5,327                  |
| Other Current Charges                        |                     |                     |                     |                     |                        |
| Internal Service Charges                     | 508,655             | 508,655             | 642,424             | 600,011             | (42,413)               |
| <b>Total Operating Expenses</b>              | <b>527,217</b>      | <b>561,179</b>      | <b>697,695</b>      | <b>660,609</b>      | <b>(37,086)</b>        |
| <b><u>DEBT SERVICE</u></b>                   |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - TD Bank 2014</b>  |                     |                     |                     |                     |                        |
| Principal                                    | 414,750             | 425,250             | 434,000             | 442,750             | 8,750                  |
| Interest                                     | 81,102              | 80,877              | 70,867              | 60,653              | (10,214)               |
| Other  | 37,780              |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - BBT 1996/2010</b> |                     |                     |                     |                     |                        |
| Principal                                    |                     |                     |                     |                     |                        |
| Interest                                     |                     |                     |                     |                     |                        |
| Other  |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - 2004</b>          |                     |                     |                     |                     |                        |
| Principal                                    |                     |                     |                     |                     |                        |
| Interest                                     |                     |                     |                     |                     |                        |
| Other  |                     |                     |                     |                     |                        |
| <b>State Revolving Fund Loan</b>             |                     |                     |                     |                     |                        |
| Principal                                    | 34,916              | 35,869              | 36,848              | 37,853              | 1,005                  |
| Interest                                     | 14,552              | 14,010              | 13,032              | 12,026              | (1,006)                |
| <b>Suntrust - 1999 Revenue Refunding</b>     |                     |                     |                     |                     |                        |
| Principal                                    |                     |                     |                     |                     |                        |
| Interest                                     |                     |                     |                     |                     |                        |
| Other  |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>                    | <b>583,101</b>      | <b>556,006</b>      | <b>554,747</b>      | <b>553,282</b>      | <b>(1,465)</b>         |
| <b><u>TRANSFERS</u></b>                      |                     |                     |                     |                     |                        |
| To General Fund                              | 203,934             | 357,362             | 298,571             | 345,511             | 46,940                 |
| To Sewer Fund                                |                     |                     | 900,000             | 900,000             |                        |
| <b>Total Transfers</b>                       | <b>203,934</b>      | <b>357,362</b>      | <b>1,198,571</b>    | <b>1,245,511</b>    | <b>46,940</b>          |
| <b>DIVISION TOTALS</b>                       | <b>1,314,252</b>    | <b>1,474,547</b>    | <b>2,451,013</b>    | <b>2,459,402</b>    | <b>8,389</b>           |

**Water Utility Fund**  
**Water Production Division**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 136,746             | 153,336             | 121,561             | 115,262             | (6,299)                |
| Overtime                        | 3,247               | 9,550               | 10,000              | 10,000              |                        |
| Special Pay                     | 13,728              | 4,522               | 10,000              | 5,000               | (5,000)                |
| <b>Sub-Total</b>                | <b>153,721</b>      | <b>167,407</b>      | <b>141,561</b>      | <b>130,262</b>      | <b>(11,299)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 11,248              | 12,276              | 3,832               | 9,959               | 6,127                  |
| Pension                         | 3,060               | (152,813)           | 49,398              | 26,555              | (22,843)               |
| Health and Life Insurance       | 20,372              | 20,002              | 29,111              | 29,111              |                        |
| Worker and Unemploy Comp        | 597                 | 2,455               | 4,459               | 4,459               |                        |
| <b>Sub-Total</b>                | <b>35,277</b>       | <b>(118,080)</b>    | <b>86,800</b>       | <b>70,084</b>       | <b>(16,716)</b>        |
| <b>Total Wages and Benefits</b> | <b>188,998</b>      | <b>49,328</b>       | <b>228,361</b>      | <b>200,346</b>      | <b>(28,015)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 7,439               | 38,796              | 35,000              | 81,000              | 46,000                 |
| Contract Services               | 100,394             | 114,859             | 126,500             | 138,500             | 12,000                 |
| Local Travel                    |                     | 429                 | 3,000               | 3,000               |                        |
| Communications                  | 2,240               | 2,064               | 4,750               | 4,750               |                        |
| Postage                         | 38                  |                     | 200                 | 200                 |                        |
| Utilities                       | 100,854             | 106,918             | 109,000             | 109,000             |                        |
| Rentals and Leases              |                     | 42                  | 400                 | 400                 |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 15,136              | 42,612              | 37,600              | 85,500              | 47,900                 |
| Printing and Publishing         |                     | 85                  | 600                 | 600                 |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           | 4,600               | 5,000               | 5,500               | 5,500               |                        |
| Office Supplies                 | 1,471               | 1,475               | 1,500               | 2,000               | 500                    |
| Operating Supplies              | 32,952              | 48,002              | 54,250              | 56,500              | 2,250                  |
| Books, Training, Memberships    | 4,999               | 6,366               | 8,925               | 10,925              | 2,000                  |
| <b>Total Operating Expenses</b> | <b>270,124</b>      | <b>366,647</b>      | <b>387,225</b>      | <b>497,875</b>      | <b>110,650</b>         |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Buildings                       |                     |                     |                     |                     |                        |
| Infrastructure Improvements     | 15,918              | 22,000              | 984,000             |                     | (984,000)              |
| Vehicles                        |                     |                     |                     |                     |                        |
| Computer Equipment              |                     |                     | 1,200               | 1,700               | 500                    |
| Equipment                       | 16,284              | 24,290              | 147,500             | 72,500              | (75,000)               |
| <b>Total Capital Outlay</b>     | <b>32,202</b>       | <b>46,290</b>       | <b>1,132,700</b>    | <b>74,200</b>       | <b>(1,058,500)</b>     |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>491,324</b>      | <b>462,264</b>      | <b>1,748,286</b>    | <b>772,421</b>      | <b>(975,865)</b>       |

## Water Utility Fund

### Water Distribution Division

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 280,760             | 235,649             | 297,135             | 277,804             | (19,331)               |
| Overtime                        | 22,922              | 30,394              | 40,000              | 30,000              | (10,000)               |
| Special Pay                     | 12,559              | 12,744              | 6,000               | 9,752               | 3,752                  |
| <b>Sub-Total</b>                | <b>316,242</b>      | <b>278,787</b>      | <b>343,135</b>      | <b>317,556</b>      | <b>(25,579)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 22,989              | 20,633              | 22,829              | 24,294              | 1,465                  |
| Pension                         | 89,258              | 93,899              | 87,431              | 115,989             | 28,558                 |
| Health and Life Insurance       | 56,926              | 48,077              | 70,108              | 70,108              |                        |
| Worker and Unemploy Comp        | 9,609               | 6,799               | 6,996               | 6,996               |                        |
| <b>Sub-Total</b>                | <b>178,781</b>      | <b>169,408</b>      | <b>187,364</b>      | <b>217,387</b>      | <b>30,023</b>          |
| <b>Total Wages and Benefits</b> | <b>495,023</b>      | <b>448,195</b>      | <b>530,499</b>      | <b>534,943</b>      | <b>4,444</b>           |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 2,387               | 2,258               | 25,500              | 25,500              |                        |
| Contract Services               | 147,061             | 102,295             | 215,500             | 197,500             | (18,000)               |
| Local Travel                    | 280                 | 1,456               | 3,200               | 1,200               | (2,000)                |
| Communications                  | 4,171               | 4,170               | 5,200               | 3,400               | (1,800)                |
| Postage                         |                     |                     | 20                  | 100                 | 80                     |
| Utilities                       | 1,625               | 1,688               | 2,300               | 2,200               | (100)                  |
| Rentals and Leases              | 2,316               | 1,656               | 2,000               | 2,000               |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 39,242              | 32,136              | 44,872              | 42,150              | (2,722)                |
| Printing and Publishing         | 1,525               | 80                  | 1,500               | 1,500               |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           |                     |                     |                     |                     |                        |
| Office Supplies                 | 205                 | 559                 | 1,000               | 1,000               |                        |
| Operating Supplies              | 176,657             | 225,726             | 241,250             | 141,750             | (99,500)               |
| Books, Training, Memberships    | 550                 | 921                 | 5,000               | 5,000               |                        |
| <b>Total Operating Expenses</b> | <b>376,020</b>      | <b>372,945</b>      | <b>547,342</b>      | <b>423,300</b>      | <b>(124,042)</b>       |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Computer Equipment              | 1,478               |                     |                     | 3,400               | 3,400                  |
| Infrastructure Improvements     | 189,957             | 103,063             | 140,000             | 965,000             | 825,000                |
| Vehicles                        |                     | 25,099              |                     | 50,000              | 50,000                 |
| Equipment                       | 44,954              | 27,685              |                     | 45,000              | 45,000                 |
| <b>Total Capital Outlay</b>     | <b>236,389</b>      | <b>155,847</b>      | <b>140,000</b>      | <b>1,063,400</b>    | <b>923,400</b>         |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>1,107,432</b>    | <b>976,987</b>      | <b>1,217,841</b>    | <b>2,021,643</b>    | <b>803,802</b>         |

## Sewer Utility Fund

### Combined Summary of Revenues and Expenditures

|                                | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Restricted                     | 1,823,035           | 1,761,691           | 1,763,281           | 2,000,756           | 237,474                |
| Operating Cash                 | 1,354,508           | 985,594             | 1,153,568           | 744,529             | (409,039)              |
| <b>Cash Forward</b>            | <b>3,177,543</b>    | <b>2,747,285</b>    | <b>2,916,849</b>    | <b>2,745,284</b>    | <b>(171,565)</b>       |
| <b>Revenues</b>                |                     |                     |                     |                     |                        |
| Grant Proceeds                 | 353,245             |                     | 176,897             |                     | (176,897)              |
| Inside City Charges            | 3,037,650           | 3,009,966           | 3,248,887           | 3,411,331           | 162,444                |
| Outside City Charges           | 2,065,088           | 2,082,646           | 2,254,443           | 2,393,598           | 139,155                |
| Sewer Connection Charges       | 12,100              |                     | 5,800               | 5,800               |                        |
| Sewer Assessments - Outfall    |                     |                     |                     |                     |                        |
| Interest Earnings              | 15,675              | (7,376)             | 15,100              | 50,050              | 34,950                 |
| Miscellaneous Revenues         | 590                 |                     |                     |                     |                        |
| System Development Charges     | 216,495             | 499,951             | 450,000             | 450,000             |                        |
| Septic Financing               | 21,422              | 8,309               | 4,740               |                     | (4,740)                |
| Loan Proceeds                  |                     |                     |                     |                     |                        |
| Transfers in                   |                     |                     | 500,000             | 600,000             | 100,000                |
| <b>Total Revenues</b>          | <b>5,722,265</b>    | <b>5,593,496</b>    | <b>6,655,867</b>    | <b>6,910,779</b>    | <b>254,912</b>         |
| <b>Other Financing Sources</b> |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | <b>8,899,807</b>    | <b>8,340,780</b>    | <b>9,572,716</b>    | <b>9,656,063</b>    | <b>83,347</b>          |
| <b>Expenditures</b>            |                     |                     |                     |                     |                        |
| Sewer Collection               | 1,518,210           | 1,227,401           | 1,030,596           | 2,130,023           | 1,136,266              |
| Sewer Treatment                | 2,145,706           | 1,669,387           | 2,686,088           | 3,036,799           | 350,711                |
| Non-Divisional                 | 2,488,606           | 2,527,143           | 3,110,748           | 3,337,111           | 226,363                |
| <b>DIVISION TOTALS</b>         | <b>6,152,523</b>    | <b>5,423,931</b>    | <b>6,827,432</b>    | <b>8,503,933</b>    | <b>1,713,340</b>       |
| <b>Other Financing Uses</b>    |                     |                     |                     |                     |                        |
| Restricted                     | 1,761,691           | 1,763,281           | 2,000,756           | 2,121,837           | 121,081                |
| Operating Cash                 | 985,594             | 1,153,568           | 744,529             | (969,706)           | (1,714,235)            |
| <b>Ending Cash</b>             | <b>2,747,285</b>    | <b>2,916,849</b>    | <b>2,745,284</b>    | <b>1,152,130</b>    | <b>(1,593,154)</b>     |
| <b>Total Expenses and Cash</b> | <b>8,899,807</b>    | <b>8,340,780</b>    | <b>9,572,716</b>    | <b>9,656,063</b>    | <b>120,186</b>         |
| <b>Resource Allocation</b>     |                     |                     |                     |                     |                        |
| Personnel Services             | 1,334,331           | 1,269,714           | 1,555,681           | 1,323,102           | (232,579)              |
| Operating Expenses             | 1,615,771           | 1,749,733           | 1,876,946           | 2,717,129           | 840,183                |
| Capital Outlay                 | 1,454,026           | 603,446             | 1,054,429           | 1,980,400           | 925,971                |
| Debt Service                   | 1,320,189           | 1,263,913           | 1,262,042           | 1,259,867           | (2,175)                |
| Transfers                      | 428,205             | 500,286             | 1,041,495           | 1,223,435           | 181,940                |
| <b>Totals</b>                  | <b>6,152,523</b>    | <b>5,387,093</b>    | <b>6,790,593</b>    | <b>8,503,933</b>    | <b>1,713,340</b>       |

## Sewer Utility Fund

### Administrative and Non- Divisional

|   | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b><u>OPERATING EXPENSES</u></b>                |                     |                     |                     |                     |                        |
| Professional Services                           |                     |                     |                     |                     |                        |
| Insurance                                       | 67,990              | 138,148             | 128,321             | 141,153             | 12,832                 |
| Other Current Charges                           |                     |                     |                     |                     |                        |
| Internal Service Charges                        | 624,796             | 624,796             | 678,890             | 712,656             | 33,766                 |
| <b>Total Operating Expenses</b>                 | <b>692,786</b>      | <b>762,944</b>      | <b>807,211</b>      | <b>853,809</b>      | <b>46,598</b>          |
| <b><u>DEBT SERVICE</u></b>                      |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - TD Bank 2014</b>     |                     |                     |                     |                     |                        |
| Principal                                       | 616,200             | 631,800             | 644,800             | 657,800             | 13,000                 |
| Interest  | 120,493             | 120,160             | 105,288             | 90,113              | (15,175)               |
| Other   | 56,130              |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - SunTrust 2010A-1</b> |                     |                     |                     |                     |                        |
| Principal                                       |                     |                     |                     |                     |                        |
| Interest  |                     |                     |                     |                     |                        |
| Other   |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - BBT 1996/2010B</b>   |                     |                     |                     |                     |                        |
| Principal                                       |                     |                     |                     |                     |                        |
| Interest  |                     |                     |                     |                     |                        |
| Other   |                     |                     |                     |                     |                        |
| <b>Utility Revenue Bonds - 2004</b>             |                     |                     |                     |                     |                        |
| Principal                                       |                     |                     |                     |                     |                        |
| Interest  |                     |                     |                     |                     |                        |
| Other   |                     |                     |                     |                     |                        |
| <b>State Revolving Fund Loan CW160700</b>       |                     |                     |                     |                     |                        |
| Principal                                       | 323,342             | 333,575             | 344,132             | 355,022             | 10,890                 |
| Interest  | 184,803             | 178,378             | 167,822             | 156,932             | (10,890)               |
| Other   |                     |                     |                     |                     |                        |
| <b>Suntrust - 1999 Revenue Refunding</b>        |                     |                     |                     |                     |                        |
| Principal                                       |                     |                     |                     |                     |                        |
| Interest  |                     |                     |                     |                     |                        |
| Other   |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>                       | <b>1,300,969</b>    | <b>1,263,913</b>    | <b>1,262,042</b>    | <b>1,259,867</b>    | <b>(2,175)</b>         |
| <b><u>TRANSFERS</u></b>                         |                     |                     |                     |                     |                        |
| To General Fund                                 | 440,286             | 500,286             | 441,495             | 488,435             | 46,940                 |
| From Sys Dev to Sewer                           |                     |                     | 500,000             | 600,000             | 100,000                |
| To Other Miscellaneous Funds                    |                     |                     | 100,000             | 135,000             | 35,000                 |
| <b>Total Transfers</b>                          | <b>440,286</b>      | <b>500,286</b>      | <b>1,041,495</b>    | <b>1,223,435</b>    | <b>181,940</b>         |
| <b>DIVISION TOTALS</b>                          | <b>2,434,041</b>    | <b>2,527,143</b>    | <b>3,110,748</b>    | <b>3,337,111</b>    | <b>226,363</b>         |

**Sewer Utility Fund**  
**Sewer Collection Division**

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 212,625             | 183,446             | 234,055             | 179,212             | (54,843)               |
| Overtime                        | 7,899               | 9,609               | 10,000              | 10,000              |                        |
| Special Pay                     | 10,693              | 8,844               | 13,390              | 3,251               | (10,139)               |
| <b>Sub-Total</b>                | <b>231,217</b>      | <b>201,898</b>      | <b>257,445</b>      | <b>192,463</b>      | <b>(64,982)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 16,923              | 14,620              | 14,582              | 13,959              | (623)                  |
| Pension                         | 70,479              | 57,898              | 52,873              | 62,998              | 10,125                 |
| Health and Life Insurance       | 40,222              | 32,571              | 23,692              | 23,692              |                        |
| Worker and Unemploy Comp        | 5,470               | 4,265               | 5,611               | 5,611               |                        |
| <b>Sub-Total</b>                | <b>133,094</b>      | <b>109,354</b>      | <b>96,758</b>       | <b>106,260</b>      | <b>9,502</b>           |
| <b>Total Wages and Benefits</b> | <b>364,311</b>      | <b>311,252</b>      | <b>354,203</b>      | <b>298,723</b>      | <b>(55,480)</b>        |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 24,751              | 4,231               | 32,500              | 65,500              | 33,000                 |
| Contract Services               | 225,770             | 176,184             | 171,500             | 208,500             | 37,000                 |
| Local Travel                    | 1,915               | 1,768               | 2,000               | 2,000               |                        |
| Communications                  | 3,203               | 3,871               | 4,100               | 2,500               | (1,600)                |
| Postage                         | 17                  | 75                  | 45                  | 50                  | 5                      |
| Utilities                       | 61,884              | 59,757              | 67,000              | 67,000              |                        |
| Rentals and Leases              | 289                 | 10,627              | 500                 | 500                 |                        |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 25,074              | 60,359              | 57,880              | 491,000             | 433,120                |
| Printing and Publishing         | 23                  | 177                 | 800                 | 800                 |                        |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           | 500                 |                     |                     |                     |                        |
| Office Supplies                 |                     |                     |                     |                     |                        |
| Operating Supplies              | 32,175              | 39,532              | 49,750              | 48,000              | (1,750)                |
| Books, Training, Memberships    | 416                 | 175                 | 2,750               | 2,750               |                        |
| <b>Total Operating Expenses</b> | <b>376,017</b>      | <b>356,758</b>      | <b>388,825</b>      | <b>888,600</b>      | <b>499,775</b>         |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Computer Equipment              |                     |                     | 1,200               | 1,700               | 500                    |
| Infrastructure Improvements     | 348,486             | 400,249             | 191,000             | 841,000             | 650,000                |
| Capital Lease                   |                     |                     |                     |                     |                        |
| Vehicles                        |                     |                     |                     |                     |                        |
| Equipment                       | 167,272             | 122,304             | 58,529              | 100,000             | 41,471                 |
| <b>Total Capital Outlay</b>     | <b>515,757</b>      | <b>522,553</b>      | <b>250,729</b>      | <b>942,700</b>      | <b>691,971</b>         |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     | 31,530              | 31,531              |                     |                        |
| Interest                        | 3,391               | 5,307               | 5,308               |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       | <b>3,391</b>        | <b>36,838</b>       | <b>36,839</b>       |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>1,259,477</b>    | <b>1,227,401</b>    | <b>1,030,596</b>    | <b>2,130,023</b>    | <b>1,136,266</b>       |

## Sewer Utility Fund

### Sewer Treatment Division

|                                 | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>PERSONNEL SERVICES</b>       |                     |                     |                     |                     |                        |
| <b>Wages</b>                    |                     |                     |                     |                     |                        |
| Salaries and Wages              | 528,047             | 471,995             | 670,303             | 582,050             | (88,253)               |
| Overtime                        | 16,242              | 23,213              | 23,000              | 18,000              | (5,000)                |
| Special Pay                     | 17,713              | 1,265               | 18,055              | 23,393              | 5,338                  |
| <b>Sub-Total</b>                | <b>562,002</b>      | <b>496,472</b>      | <b>711,358</b>      | <b>623,443</b>      | <b>(87,915)</b>        |
| <b>Benefits</b>                 |                     |                     |                     |                     |                        |
| FICA                            | 42,525              | 37,723              | 48,080              | 47,694              | (386)                  |
| Pension                         | 289,673             | 313,502             | 292,580             | 203,782             | (88,798)               |
| Health and Life Insurance       | 91,046              | 89,048              | 102,415             | 102,415             |                        |
| Worker and Unemploy Comp        | 22,732              | 21,716              | 47,045              | 47,045              |                        |
| <b>Sub-Total</b>                | <b>393,285</b>      | <b>461,990</b>      | <b>490,120</b>      | <b>400,936</b>      | <b>(89,184)</b>        |
| <b>Total Wages and Benefits</b> | <b>955,288</b>      | <b>958,462</b>      | <b>1,201,478</b>    | <b>1,024,379</b>    | <b>(177,099)</b>       |
| <b>OPERATING EXPENSES</b>       |                     |                     |                     |                     |                        |
| Professional Services           | 9,257               | 20,121              | 77,000              | 127,000             | 50,000                 |
| Contract Services               | 130,235             | 184,617             | 114,000             | 229,000             | 115,000                |
| Local Travel                    | 285                 | 74                  | 500                 | 500                 |                        |
| Communications                  | 5,236               | 4,148               | 5,560               | 3,320               | (2,240)                |
| Postage                         | 181                 | 196                 | 1,500               | 500                 | (1,000)                |
| Utilities                       | 183,994             | 184,166             | 223,000             | 212,000             | (11,000)               |
| Rentals and Leases              | 1,305               | 906                 | 1,750               | 1,000               | (750)                  |
| Insurance                       |                     |                     |                     |                     |                        |
| Repairs and Maintenance         | 49,980              | 84,904              | 62,300              | 210,300             | 148,000                |
| Printing and Publishing         | 386                 | 746                 | 1,200               | 500                 | (700)                  |
| Advertising and Promotions      |                     |                     |                     |                     |                        |
| Other Current Charges           | 6,350               | 11,250              | 8,600               | 7,600               | (1,000)                |
| Office Supplies                 | 1,203               | 477                 | 1,500               | 1,000               | (500)                  |
| Operating Supplies              | 157,019             | 134,538             | 174,500             | 173,500             | (1,000)                |
| Books, Training, Memberships    | 5,413               | 3,889               | 9,500               | 8,500               | (1,000)                |
| <b>Total Operating Expenses</b> | <b>550,845</b>      | <b>630,032</b>      | <b>680,910</b>      | <b>974,720</b>      | <b>293,810</b>         |
| <b>CAPITAL OUTLAY</b>           |                     |                     |                     |                     |                        |
| Land                            |                     |                     |                     |                     |                        |
| Computer Equipment              |                     |                     | 1,200               | 1,700               | 500                    |
| Infrastructure Improvements     | 366,008             | 21,362              | 775,000             | 1,000,000           | 225,000                |
| Vehicles                        |                     | 18,570              |                     |                     |                        |
| Equipment                       | 21,845              | 40,961              | 27,500              | 36,000              | 8,500                  |
| <b>Total Capital Outlay</b>     | <b>387,853</b>      | <b>80,893</b>       | <b>803,700</b>      | <b>1,037,700</b>    | <b>234,000</b>         |
| <b>DEBT SERVICE</b>             |                     |                     |                     |                     |                        |
| Principal                       |                     |                     |                     |                     |                        |
| Interest                        |                     |                     |                     |                     |                        |
| Other                           |                     |                     |                     |                     |                        |
| <b>Total Debt Service</b>       |                     |                     |                     |                     |                        |
| <b>TRANSFERS</b>                |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| To                              |                     |                     |                     |                     |                        |
| <b>Total Transfers</b>          |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>          | <b>1,893,986</b>    | <b>1,669,387</b>    | <b>2,686,088</b>    | <b>3,036,799</b>    | <b>350,711</b>         |

# Pension



## Pension Funds

### Combined Summary of Revenues and Expenses

|  | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b><u>Revenues:</u></b>  |                     |                     |                     |                     |                        |
| General Pension  | 3,090,892           | 2,225,129           | 2,314,519           | 2,338,639           | 24,120                 |
| Police Pension   | 1,280,878           | 1,068,528           | 1,911,429           | 1,652,027           | (259,402)              |
| <b>Total Revenues</b>  | <b>4,371,770</b>    | <b>3,293,657</b>    | <b>4,225,948</b>    | <b>3,990,666</b>    | <b>(235,282)</b>       |
| <b><u>Expenses:</u></b>  |                     |                     |                     |                     |                        |
| General Pension  | 1,608,681           | 1,443,869           | 1,447,392           | 1,405,767           | (41,625)               |
| Police Pension   | 705,788             | 1,225,223           | 870,864             | 854,801             | (16,063)               |
| <b>Total Expenses</b>  | <b>2,314,469</b>    | <b>2,669,092</b>    | <b>2,318,256</b>    | <b>2,260,568</b>    | <b>(57,688)</b>        |
| <b><u>Resource Allocation:</u></b>                               |                     |                     |                     |                     |                        |
| Personnel Services   |                     |                     |                     |                     |                        |
| Operating Expenses   | 2,314,469           | 2,669,092           | 2,318,256           | 2,260,568           | (57,688)               |
| Capital Outlay   |                     |                     |                     |                     |                        |
| Debt Service   |                     |                     |                     |                     |                        |
| Transfers  |                     |                     |                     |                     |                        |
| <b>Total Resource Allocation:</b>                                | <b>2,314,469</b>    | <b>2,669,092</b>    | <b>2,318,256</b>    | <b>2,260,568</b>    | <b>(57,688)</b>        |
| <b>Summary of Authorized Positions</b>                           |                     |                     |                     |                     |                        |
|  |                     |                     |                     | <b>2019-2020</b>    | <b>2020-2021</b>       |
| <b>Pension</b>   |                     |                     |                     |                     |                        |
| * Plan Administrator - Duties currently under Finance Department |                     |                     |                     |                     |                        |
|  |                     |                     |                     |                     |                        |

## General Employee Pension Fund

### Combined Summary of Revenues and Expenditures

|                                | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Cash Forward</b>            | <b>16,526,155</b>   | <b>18,008,366</b>   | <b>18,789,626</b>   | <b>19,656,753</b>   | <b>867,127</b>         |
| <b>Revenues</b>                |                     |                     |                     |                     |                        |
| Earnings on Investments        | 1,641,237           | 692,905             | 767,807             | 991,491             | 223,684                |
| Employer Contributions         | 1,332,119           | 1,424,479           | 1,424,479           | 1,248,604           | (175,875)              |
| Employee Contributions         | 117,536             | 107,745             | 122,233             | 98,544              | (23,689)               |
| Other                          |                     |                     |                     |                     |                        |
| <b>Total Revenues</b>          | <b>3,090,892</b>    | <b>2,225,129</b>    | <b>2,314,519</b>    | <b>2,338,639</b>    | <b>24,120</b>          |
| <b>Other Financing Sources</b> |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | <b>19,617,047</b>   | <b>20,233,495</b>   | <b>21,104,145</b>   | <b>21,995,392</b>   | <b>891,247</b>         |
| <b>Expenditures</b>            |                     |                     |                     |                     |                        |
| <b>Benefits Paid</b>           |                     |                     |                     |                     |                        |
| Retirement Benefits            | 1,481,923           | 1,327,161           | 1,311,645           | 1,261,081           | (50,564)               |
| Contribution Refunds           | 19,533              |                     | 15,000              | 15,000              |                        |
| <b>Subtotal</b>                | <b>1,501,456</b>    | <b>1,327,161</b>    | <b>1,326,645</b>    | <b>1,276,081</b>    | <b>(50,564)</b>        |
| <b>Operating Expenses</b>      |                     |                     |                     |                     |                        |
| Professional Services          | 96,523              | 102,407             | 101,700             | 109,382             | 7,682                  |
| Contract Services              |                     |                     |                     |                     |                        |
| Insurance                      | 3,182               | 4,141               | 4,188               | 4,188               |                        |
| Printing                       | 48                  | 50                  | 50                  | 50                  |                        |
| Office Supplies                |                     |                     |                     |                     |                        |
| Books, Training                |                     | 300                 | 5,000               | 5,000               |                        |
| Internal Service Charges       | 7,472               | 9,809               | 9,809               | 11,066              | 1,257                  |
| <b>Subtotal</b>                | <b>107,225</b>      | <b>116,708</b>      | <b>120,747</b>      | <b>129,686</b>      | <b>8,939</b>           |
| <b>DIVISION TOTALS</b>         | <b>1,608,681</b>    | <b>1,443,869</b>    | <b>1,447,392</b>    | <b>1,405,767</b>    | <b>(41,625)</b>        |
| <b>Other Financing Uses</b>    |                     |                     |                     |                     |                        |
| <b>Ending Cash</b>             | <b>18,008,366</b>   | <b>18,789,626</b>   | <b>19,656,753</b>   | <b>20,589,625</b>   | <b>932,872</b>         |
| <b>Total Expenses and Cash</b> | <b>19,617,047</b>   | <b>20,233,495</b>   | <b>21,104,145</b>   | <b>21,995,392</b>   | <b>891,247</b>         |
| <b>Resource Allocation</b>     |                     |                     |                     |                     |                        |
| Personnel Services             |                     |                     |                     |                     |                        |
| Operating Expenses             | 1,608,681           | 1,443,869           | 1,447,392           | 1,405,767           | (41,625)               |
| Capital Outlay                 |                     |                     |                     |                     |                        |
| Debt Service                   |                     |                     |                     |                     |                        |
| Transfers                      |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | <b>1,608,681</b>    | <b>1,443,869</b>    | <b>1,447,392</b>    | <b>1,405,767</b>    | <b>(41,625)</b>        |

## Police Employee Pension Fund

### Combined Summary of Revenues and Expenditures

|                                | Actual<br>2017-2018 | Actual<br>2018-2019 | Budget<br>2019-2020 | Budget<br>2020-2021 | Increase<br>(Decrease) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| <b>Cash Forward</b>            | <b>9,473,354</b>    | <b>10,048,444</b>   | <b>9,891,749</b>    | <b>10,932,314</b>   | <b>1,040,565</b>       |
| <b>Revenues</b>                |                     |                     |                     |                     |                        |
| Insurance Premium Tax Sec 185  | 236,772             |                     | 132,844             | 132,844             |                        |
| Earnings on Investments        | 57,829              | 99,799              | 732,749             | 499,156             | (233,593)              |
| Employer Contributions         | 854,780             | 826,705             | 913,002             | 871,750             | (41,252)               |
| Employee Contributions         | 131,498             | 142,024             | 132,834             | 148,277             | 15,443                 |
| Other                          |                     |                     |                     |                     |                        |
| <b>Total Revenues</b>          | <b>1,280,878</b>    | <b>1,068,528</b>    | <b>1,911,429</b>    | <b>1,652,027</b>    | <b>(259,402)</b>       |
| <b>Other Financing Sources</b> |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | <b>10,754,232</b>   | <b>11,116,972</b>   | <b>11,803,178</b>   | <b>12,584,341</b>   | <b>781,163</b>         |
| <b>Expenditures</b>            |                     |                     |                     |                     |                        |
| <b>Benefits Paid</b>           |                     |                     |                     |                     |                        |
| Retirement Benefits            | 675,968             | 1,098,843           | 762,003             | 762,003             |                        |
| Contribution Refunds           | 14,720              | 44,934              | 15,000              | 15,000              |                        |
| <b>Subtotal</b>                | <b>643,872</b>      | <b>1,143,777</b>    | <b>777,003</b>      | <b>777,003</b>      |                        |
| <b>Operating Expenses</b>      |                     |                     |                     |                     |                        |
| Professional Services          | 56,010              | 71,650              | 81,500              | 65,000              | (16,500)               |
| Contractual Services           |                     |                     |                     |                     |                        |
| Insurance                      | 2,642               | 3,439               | 3,477               | 3,477               |                        |
| Printing                       | 16                  | 17                  | 12                  | 12                  |                        |
| Office Supplies                |                     |                     |                     |                     |                        |
| Books, Training                |                     | 970                 | 3,500               | 3,500               |                        |
| Internal Service Charges       | 3,248               | 5,372               | 5,372               | 5,809               | 437                    |
| <b>Subtotal</b>                | <b>61,916</b>       | <b>81,447</b>       | <b>93,861</b>       | <b>77,798</b>       | <b>(16,063)</b>        |
| <b>Transfers</b>               |                     |                     |                     |                     |                        |
| <b>DIVISION TOTALS</b>         | <b>705,788</b>      | <b>1,225,223</b>    | <b>870,864</b>      | <b>854,801</b>      | <b>(16,063)</b>        |
| <b>Other Financing Uses</b>    |                     |                     |                     |                     |                        |
| <b>Ending Cash</b>             | <b>10,048,444</b>   | <b>9,891,749</b>    | <b>10,932,314</b>   | <b>11,729,540</b>   | <b>797,226</b>         |
| <b>Total Expenses and Cash</b> | <b>10,754,232</b>   | <b>11,116,972</b>   | <b>11,803,178</b>   | <b>12,584,341</b>   | <b>781,163</b>         |
| <b>Resource Allocation</b>     |                     |                     |                     |                     |                        |
| Personnel Services             |                     |                     |                     |                     |                        |
| Operating Expenses             | 705,788             | 1,225,223           | 870,864             | 854,801             | (16,063)               |
| Capital Outlay                 |                     |                     |                     |                     |                        |
| Debt Service                   |                     |                     |                     |                     |                        |
| Transfers                      |                     |                     |                     |                     |                        |
| <b>Total Resources</b>         | <b>705,788</b>      | <b>1,225,223</b>    | <b>870,864</b>      | <b>854,801</b>      | <b>(16,063)</b>        |