

City of Delta, Colorado 2021 Budget



Copy

CITY OF DELTA

2021

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2021 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Heads. All employees contributing to the document have our sincere appreciation.

Nathan Clay, Mayor

Kevin Carlson, Mayor Pro Tem

Cathy Boyd, Council Member

Ryan Crick, Council Member

Mark Broome, Council Member

City of Delta, Colorado

2021 Budget

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This budget summary is submitted to the citizens of the City of Delta and the City Council. Contained in this document:

- Overview of the City's financial management & Trends
- An overview of 2020
- Review of 2021 Revenues & Expenditures
- Highlights for 2021
 - 2021 Capital Improvements Budget
 - 2021 Capital Projects Anticipated

Accompanying the budget summary is the 2021 Budget workbook which includes:

- 5-Year Capital Plan
- Vehicle & Equipment Budget
- City Council Memberships & Donations
- Budget Worksheets

Delta Financial Management

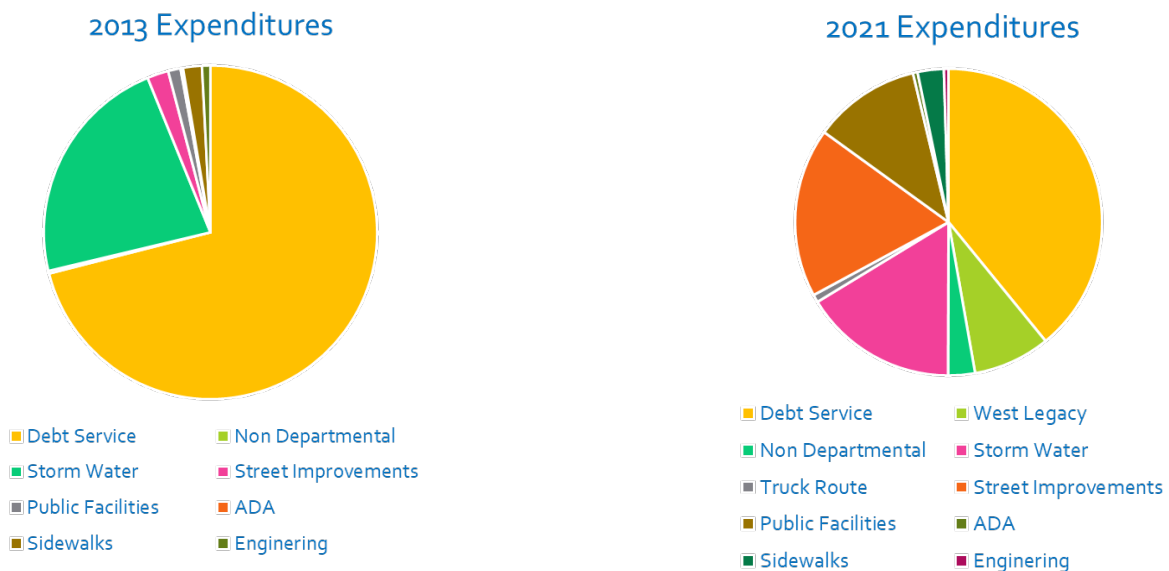
The City operates 14 separate funds. There are six funds that are operated as government funds. Revenues for these funds are predominantly from taxes. The remaining funds are enterprise funds. Enterprise funds receive the majority of their revenue from fees. The City utilizes modified accrual for the government funds and full accrual for the enterprise funds.

| Fund | Revenue Source | Description |
|--|---|---|
| CityWide Capital Improvement Fund (CWCI) | 1% City Sales Tax Share of County's 1% Sales tax | Used for major capital projects, debt service Bypass |
| General Fund | 1% Sales Tax Assorted Fees | Catch all fund |
| Recreation, Parks, Golf | 1% Sales Tax | Recreation, Parks, Golf |
| Water, Sewer, Refuse | Fees | Services |
| DURA | Property Taxes from other entities | Used to attract/incentivize development |
| Light & Power | Fees | Power. Supports transfers |
| Conservation Trust | Lottery Ticket Proceeds | For recreation projects only |
| Golf | Fees | Services |
| Other Funds: Internal Services, Dental, Debt Service, Perpetual Care | Fees, User Charges | Accounting for transfers, small funds with specific function. |

Each fund also has a "fund balance". Fund balance, also noted as net position in the budget worksheets, represents the City's savings account. The City is required by TABOR to keep a minimum of 3% of its budget for emergency purposes. 3% of the 2021 budget is about \$302,900. This is not much money, and would not be sufficient savings in the event of a major disruption to the City's operations. Just like a business, the City has to have enough money available to ensure it can cash flow its operations,

pay its vendors, replace equipment, repair its assets, etc. Generally accepted government finance and accounting principles recommend local government set a policy for how much fund balance to maintain based on the local governments unique circumstances, but that it should be no less than two months of operations. The City of Delta has set the fund balance minimum at 25% or three months of operations, or \$7.2M for 2021. Fund balance above this is available to help the city complete projects, and maintain assets. The City will start 2021 with total fund balance of about \$17M but will end 2021 with \$13.7M. Fund balance is currently projected to be \$7.9M by 2023. This trends is concerning if the City's fund balance is being used to pay for day to day operations. It is generally acceptable to spend fund balance to invest in infrastructure. Currently, fund balance is projected to decrease for both operational needs and for capital investment.

Over time revenues, expenditures, and fund balance go up and down. Around 2013 the City's expenses significantly exceeded its revenues. This is when the truck by-pass was constructed. From 2014-2017 the city experienced a flattening of revenue. At that time, about 73% of the City's available funds for roads, sidewalks, storm water, and other capital funds had to be spent to pay the debt for the by-pass. The City was not able to keep up with maintenance and upkeep during this time because it lacked the revenues to do so.

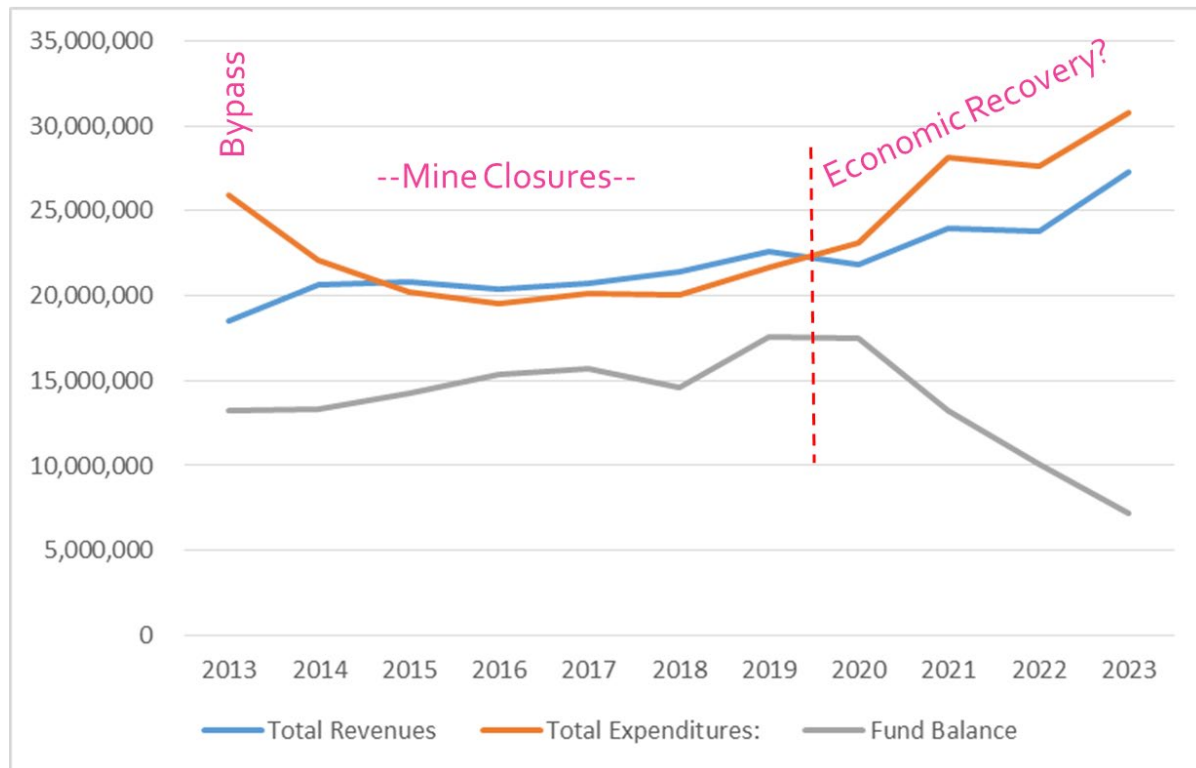


A juncture has been reached. The City has many challenges to meet, and though some revenues are increasing, others are decreasing. Costs continue to increase. The City has a long list of deferred maintenance that must be tackled, and a long wish list of things to grow and improve the City.

2022 and 2023 are projected as part of this budget and show the City is reaching a tipping point and must make structural adjustments to the budget or be on an unsustainable path. The City Manager has issued a challenge to each department for

2021 to begin identifying strategies for decreasing costs, increasing efficiency, and ultimately to rebalance revenues and expenditures.

The Council and Manager will begin strategizing options such as financing improvements that need to be made to streets, water, and sewer, prioritizing investments in infrastructure, and may need to talk with the voters of the City of Delta about new revenue options.



Minus successful restructuring and finding new revenue sources, the City may have to significantly cut services if other solutions cannot be identified. Not investing in repair and maintenance of city infrastructure is not the solution.

2020 RECAP

2020 challenged the City of Delta, residents and businesses on all fronts. Thank you to each of the City's employees for helping the City weather this difficult year and avoid significant financial hardship. The City's employees were creative, tackled every problem that 2020 threw at them, and found a way to continue to provide quality services.

Overall revenues in 2020 City will be less than budgeted, but sales tax was actually higher than budgeted. Total sales taxes projected for 2020 is 5.5% higher than budgeted and 6.5% higher than 2019.

However; total revenues for the year are projected to be less than budgeted in part due to declines in revenues at the Recreation center from forced closures and cancellations in the spring and summer of 2020, reduction in interest earned, and delays on construction projects.

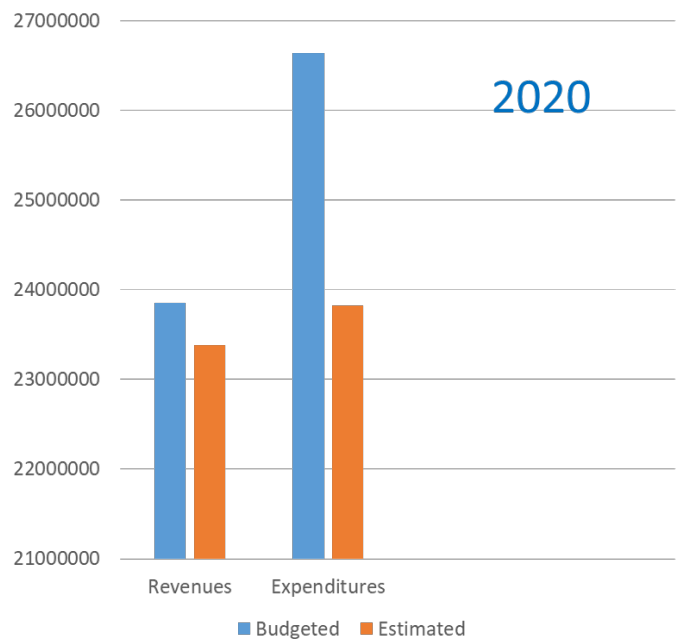
With revenues less than budgeted, the City was able to manage its expenses.

Some of these projects have been shifted to the 2021 budget. Hiring that was anticipated in 2020 for positions in the Parks department were not filled and will be filled in 2021 instead.

City Council & Administration

2020 saw a large change in leadership following the April election including three new City Council members. Ryan Crick, Cathy Boyd, and Mark Broome joined Nathan Clay and Kevin Carlson on Council. Nathan was selected as mayor and Kevin as mayor pro-tem by Council. In August the Council hired Elyse Ackerman-Casselberry as the new city manager following the departure of the previous manager earlier in the year.

Council adopted a new strategic plan to guide the City's future. This strategic plan focuses the City on reinvestment and celebration. The budget is designed to begin implementation of the goals of the strategic plan.



| GOAL | What this means: |
|---|---|
| Celebrate Delta! | <p>We want to celebrate our community including our amazing people and assets like our golf course, Confluence Park, Con-Tracks, Recreation Center, ACCESS to the outdoors, fun community events, civic organizations, and business community.</p> <p>We believe our pride could use a little boost, and want to focus on ways to reengage with <u>all</u> of our citizens. We want to have a clean, well maintained community that everyone is proud to call home. That starts here with a recommitment by the City to engage more with our community, keep our city clean, take care of our assets, and make informed decisions to guide us into the future. For the City to be successful, we need our entire staff and organization on board.</p> |
| Invest and <u>reinvest</u> in our infrastructure | Our infrastructure is in need of attention. We need to reinvest in maintaining, repairing, and replacing what we have, and make sure we can take care of any new infrastructure we build. |
| Broaden our economy and focus on community development | Our business community needs our help. We need to be more business friendly in our implementation of policies and regulations, demonstrate to our business community that we support them, and are here to help clear hurdles out of their way so they can be successful. We need to make sure workers in our community can afford housing by supporting industries that pay livable wages, and that they have access to affordable housing, daycare, healthcare, and other essential services. |
| Downtown Revitalization | Main Street should be a cool place to stop, eat, and be entertained. We want to see a business in every store front on Main Street, and people taking advantage of a vibrant downtown atmosphere. We want to ride our bikes on our trail system along the Gunnison River, take a selfie in front of our amazing public art, stop at the coffee shop for some great coffee on the way home, and then come back in the evening for music and amazing food. Let's create this! |
| Keep our City safe | We are concerned about crime. We want to invest in community policing and mental health support to be more proactive in reducing crime before it starts. We believe we need to tackle the drug problem that our community experiences, and help find solutions for supporting our homeless population. |
| Be a leader in regional collaboration | The City of Delta is the hub for the entire county. Our location between Grand Junction and Montrose is an opportunity yet to be captured. Many of our needs like transportation, broadband, and tourism are directly connected to our neighbors in all direction and we need to take a leadership role in the region so that Delta can realize its full potential as a City and as a regional hub. |

To further the City's economic development goals, Kevin Carlson represented the City in establishment of One Delta County-an economic alliance. One Delta County will be the new economic development entity for the City and County and will focus on business retention, expansion, and recruitment. The City has made an ongoing financial commitment to support One Delta County.

Council set in motion additional beautification of Main Street including investing in Centennial Park to make it a public gathering space instead of an eye sore, and trimming of trees along Main Street. New murals, furniture, planters, repaired fire escape, and lighting will all be completed by the end of the year. With public gatherings currently limited, and anticipation that this may continue, the City will also invest in updated A/V equipment that can be used outdoors. This will allow Centennial Park to

become an outdoor space where public meetings and events can occur. The City is also nearing completion on the first phase of West Legacy Park.

The City received about \$770,000 in CARES Act funds for 2020, but is limited in how it can utilize the funds. It is unlikely the City will use all of the money. The Council committed \$100,000 of these funds to support the local business community as they navigate the challenges of 2020 by partnering with Delta County and Region 10 to establish a business grant program. A large contribution was also made to the Chamber of Commerce. The City will also utilize these funds to purchase PPE for each department, cleaning and sanitizing equipment, new A/V for Council Chambers to better interface with virtual meetings, and replace flooring with cleanable surfaces. Funds have also been made available to support Abraham Connection as they face restrictions on the number of the homeless individuals they are able to support in 2020.

Council also entered into a contract to potentially sell Cottonwood and Riverbend Parks to a developer, as approved by voters in 2018. If this transaction completes, the Council is also under contract for purchase of land to build new soccer and baseball fields.

In spite of the challenges of 2020, each department continued to make progress in improving services for Delta Citizens. Several key projects began or were completed.

Public Works, Utilities, & Community Development

The Public Works team completed extensive street maintenance treatments across the City, replaced the 9th Street Hill trail, and will complete the sidewalk repair program by year's end for the safety of our multi-modal traveling public. Council responded to a citizen's request to control access at Meeker Street and SH92 by partnering with CDOT to incorporate those improvements into CDOT's SH92/US50 intersection improvement project. The new asset management program for PW and Utilities is in testing mode with hopes of going live by early 2021.

The City aided the downtown merchants by working with building owners to bring fire lines into their buildings, and completed the extension of the 5th Street storm sewer to mitigate flooding in the downtown corridor. Municipal Light and Power completed a 5-year LED conversion of street lights one year ahead of schedule and grew the customer base by 1.2% with new development and construction.

The WWTP completed several projects to upgrade equipment and replace essential operating equipment. The digester continues to cause treatment issues, and a study to determine the optimum replacement will begin in late 2020. The Leon Street sewer line was replaced, and the City partnered with the School District to reroute the Delta Middle School sewer line to accommodate the Middle School construction project.

The refuse department entered a new era with a third refuse truck significantly increasing service levels.

Staff worked with the City Attorney's team to identify all City water rights and draft a comprehensive water rights portfolio.

The Community Development team activated the 2018 I-codes in January, and continues to evolve the regulation of the hemp industry to support safe building and

processing practices. The Comprehensive Plan Update process kicked off in January with a housing forum and citizen input events, transitioning to a virtual process in May. The community survey garnered over 600 responses, showing an engaged citizenry. Several stalled subdivisions came alive again in 2020, and several new projects are underway.

Parks, Recreation, Golf

The Parks department was able to complete several grant funded projects in 2020 including the new Con-Trails Bike Park with a partnership grant from the Delta County Health Department in the fall of 2020. The Inspire Grant helped with moving a log cabin into the Fort to be used for a hub for equipment for youth to use through the The Nature Connection program. The observation mound was also part of the grant and was completed with seating and signage explaining the area. Last and just completed was the trail around Fort Uncompahgre along with explanation signage concern the era of the Fort 1840's. The crew also began removal the playground equipment from Cleland Park in preparation of replacing it in 2021 with a GOCO grant. The crew also began removal the playground equipment from Cleland Park in preparation of replacing it in 2021 with a GOCO grant.

2020 had its share of challenges for the Park's department including not having full staff and not having anyone from the Correctional Center to assists the crew. This made keeping up with weeds and small projects very difficult. In spite of those challenges, the flowers were beautiful as usual in the downtown area and the Rec Center.

Replacing trees at the Cemetery has been a project needed for some time, which was started this year, and is anticipated to continue into 2021.

Finally, restructuring of management staff was done this year to include a stronger partnership with the sports programs to support field management.

The year of 2020 caused the Recreation Center to be closed for 2½ months. Sports have started back up with limited numbers allowed to participate. All of the special events and major rentals have been canceled for the year. All sports and specials events were canceled for those 2 ½ months.

During this time a deep cleaning and repainted was completed. Several projects were also completed in the facility including tiling the locker rooms, refinishing all of the wood floors, and installation of a new purchase order system.

Restructuring of staff was also done in the Recreation department.

Golf is one of the areas that has had a really good year with a large number of out of area players visiting. The sport has enjoyed a renaissance given the ability to be outside, active, and not have to wear a mask. During a brief closure staff was able to do several minor repairs to the course as well as to the clubhouse area. All scheduled spring tournaments were either canceled or changed dates as well.

Police

2020 was a busy year for the Police Department. Chief Fedler served as the emergency manager for the City and assisted with the response to the pandemic, and has taken the lead in working with the community and partner organizations to facilitate community events including July 4th, Main Street Trick-or-Treat, and Delta-Rado days.

ALICE training was also offered to schools and businesses to train and prepare for active shooters.

SB20-2017 Enhance Law Enforcement Integrity Bill passed putting more unfunded mandates on the City and requiring the city to increase its use of body cameras. It also places more personal liability on police officers. The City is concerned how this new law will impact recruitment and retention efforts moving forward. All police department policies and procedures have also been updated.

Staffing at the police department fluctuates. In 2020 the department reached full staffing, but then immediately lost one of its seasoned officers. The department will end the year 18 sworn officers, and one cadet in Police Academy.

A new Health and Wellness Program for POST certified employees has also been started in partnership with Delta County Memorial Hospital. This program provides health screening and management resources.

The police department has taken over animal control, and is working to address the City's feral cat problem. With the help of a nonprofit, over 1000 cats and 300 dogs were spayed or neutered in October with minimal financial impacts to the City of Delta.

2021 REVENUES & EXPENDITURES

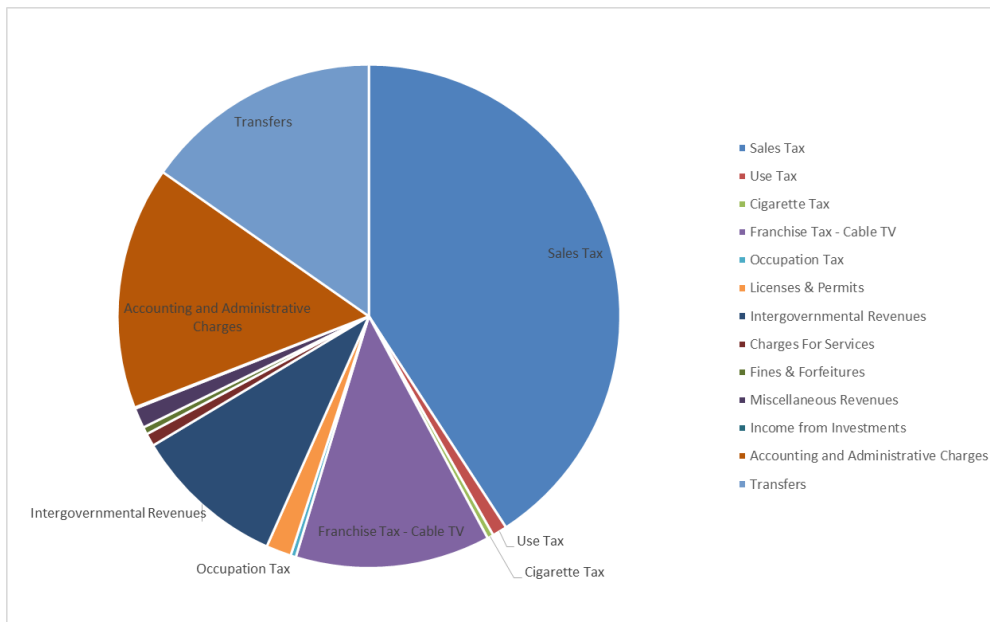
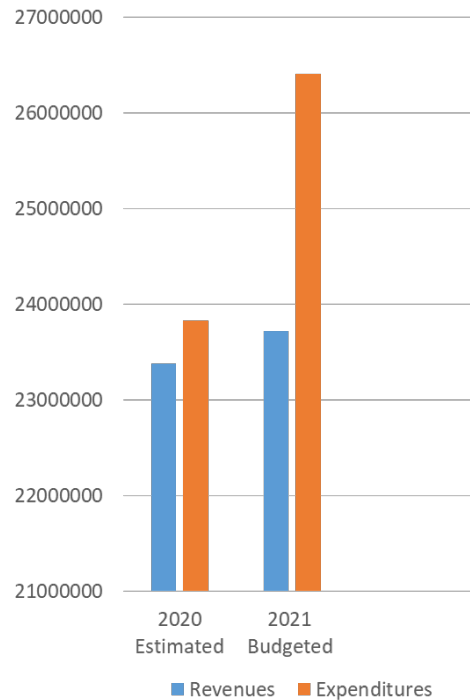
Even though sales tax revenue for 2020 surprised everyone, given the circumstances, projections for 2021 are conservative due to the unknowns of what may happen in 2021.

Expenditures are budgeted to exceed revenues. The 2021 budget assumes the City will tap into its savings to complete several projects, and to operate. As proposed, the budgeted expenditures exceed revenues by approximately \$2.6M. However, about half of this is for planned capital projects in water, sewer, electric, and parks. The remainder offsets General, Parks/Recreation, and Golf Fund operational costs.

Following is an overview of the largest of the City's funds including anticipated projects, revenue and expenditure summaries, and challenges.

General Fund Overview:

The City's General Fund is used to cover the costs for all administration of the City of Delta, and for all services that are not funded by dedicated revenues. This includes City Council, City Clerk, Municipal Court, Administration, Attorney, Finance, Police, GIS, Building Department, Community Development, Street Maintenance, Animal Control, Code Enforcement, Cemetery, Marketing, Culture, and IT.

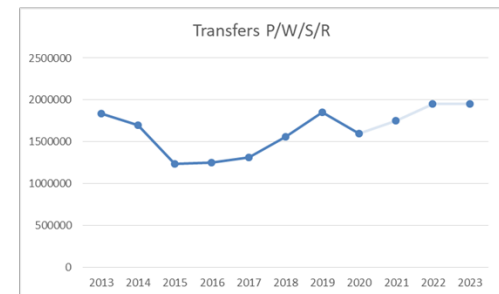
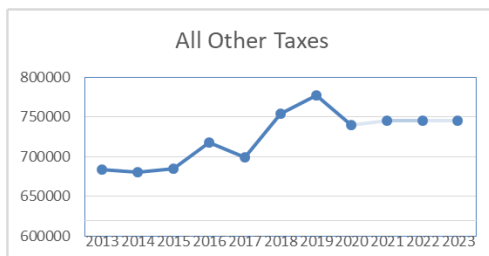
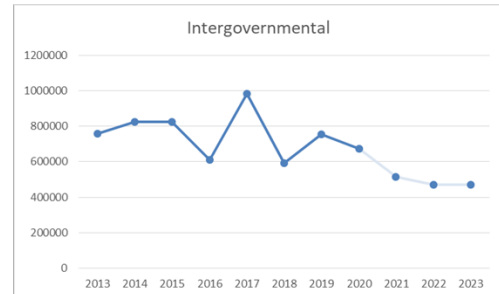
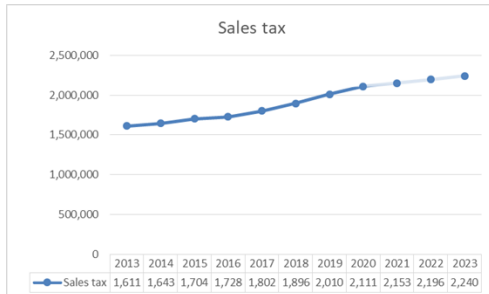


The General Fund's single largest source of revenue is a 1% sales tax. This tax provides 41% of the total revenue. The General Fund receives about 31% of its total revenues from other funds within the City's budget through direct transfers

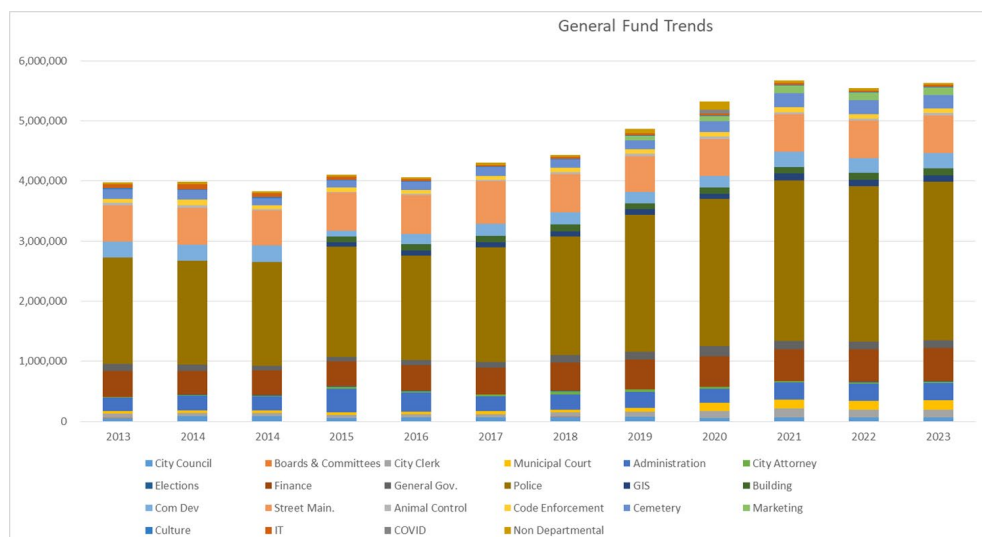
and an administrative charge. The administrative charge helps the city account for the

cost of supporting all functions of the city through general fund activities like management, finance, police protection, street maintenance, etc. Transfers happen to offset expenses in the general fund and reduce how much of the fund balance must be tapped into to cover costs.

The General Fund faces significant challenges moving into the future. While sales and other taxes are increasing, other revenues such as intergovernmental resources are declining. The single largest declines is from the loss of severance and federal mineral lease funds from the state. These funds are declining due to the loss of the coal industry in Delta County and statewide reductions in oil and gas activity.



General Fund expenses have remained relatively flat over the past several years until 2019. Since 2018, the city approved increases to police officer salaries to improve retention and recruitment efforts, hired three new officers, and also had to respond to unfunded state mandates requiring a DA and prosecutor for municipal court. The cost for police salaries



including the new officers has increased by about \$340,000 as a result of the 2019 changes, and contributes significantly to the deficit that exists within the general fund.

On November 3, 2020 the voters approved a .8% sales tax to fund public safety. This will be a shot in the arm to public safety, and will help the city increase its total number of police officers, potentially build a new Police Department, and continue to offer competitive wages. The City, County, and other municipalities promised voters these funds would be used to improve public safety, not just offset existing costs. The City will first and foremost use the new public safety tax to increase its policing capacity by

| Expanded Public Safety | Estimated cost |
|--|----------------|
| <ul style="list-style-type: none"> 1 Commander 2 Patrol Officers School Resource Officer PT Community Policing Coordinator | \$349,139 |
| <ul style="list-style-type: none"> Equipment for new officers | \$200,000 |
| <ul style="list-style-type: none"> New Police Building | \$TBD |

adding 3 officers and a PT Community Policing Coordinator. The City will also be able to keep the school resource officer after the School District had to reduce their funding support for the position. The City will begin exploring the feasibility of building a new police department building. The current facility is inadequate to

meet the growing needs of the police department. Any additional revenues received may also be used to cover the continuing cost of providing competitive police officer salaries to help retain and recruit the amazing team of police officers that the City has successfully built over the past several years.

The revenues and expenditures from Back the Badge are not yet built into the 2021 budget. Staff will present a budget supplement to Council following financial modeling on completion of a new PD building.

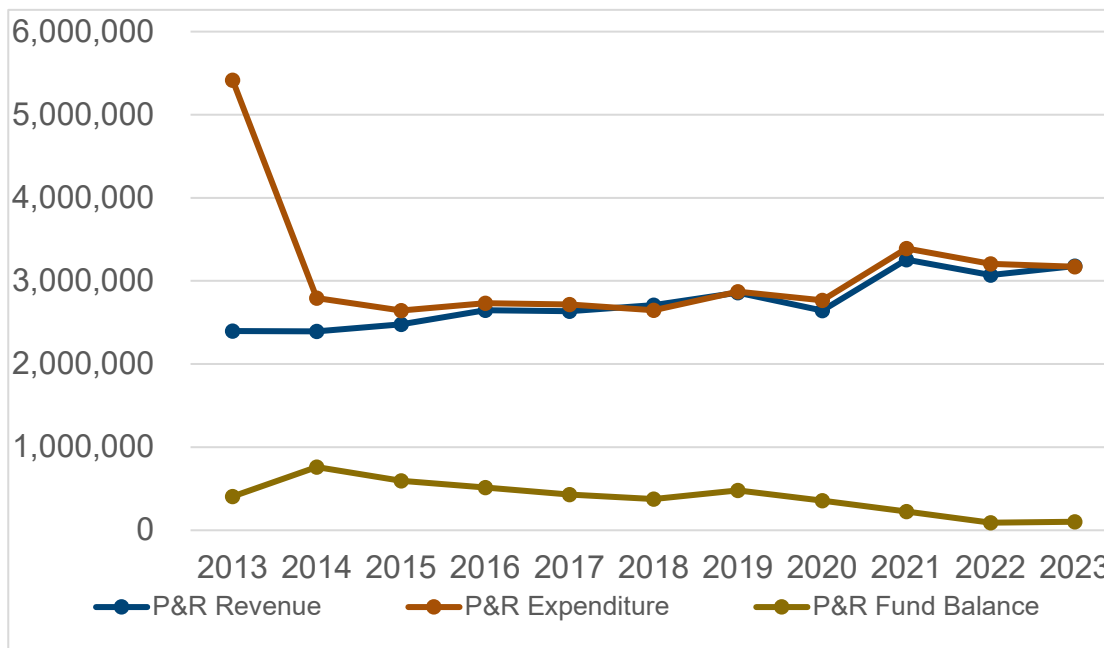
Conservation Trust Fund

The Conservation Trust Fund receives revenues from the sale of lottery tickets. These revenues can only be spent on outdoor recreation. The City will be investing these dollars into minor and moderate repairs and upgrades at Mountain View, Cleland, and Confluence. The largest project planned is to replace the playground equipment at Cleland Park, remove the tennis courts, and increase the parking lot size. The City received a \$350,000 GOCO grant to help with this project.

Parks and Recreation Fund

In addition to planning several small and moderate sized capital investments utilizing Conservation Trust Funds, Parks & Recreation has budgeted for an increase in the total number of part-time salaried positions. The City struggled to keep up with routine maintenance including weed control in 2020. Parks has relied on a work crew from the Department of Corrections to assist with routine maintenance over the years. This has been a free resource to the City, but this crew was unavailable in 2020, and the future of the program is unknown. The Parks and Recreation Department are also looking at strategies for improving efficiency. Reorganization of these departments is currently

underway. This reorganization will result in more coordination between the City's sports programming and the maintenance of all fields. The most notable change in the Parks



and Recreation fund is transfers from other funds to support the operational costs for parks and recreation. Since approval by voters to retain the $\frac{3}{4}$ % sales tax to fund parks and recreation in 2014, expenditures have exceeded revenues each year, requiring the City to tap into its savings account. In 2021 fund balance is projected to only be \$267,538 down from \$760,000 in 2014, and represents about one month of operating capital.

A solution for the Parks and Recreation fund must be identified. These departments have been issued a challenge by the City Manager to identify strategies for cost controls and revenue increases.

City Wide Capital Improvement Fund (CWCI)

The City's CWCI fund receives revenues from a dedicated 1% sales tax and from sales tax collected by the County and shared with the City. A portion of the City's use tax is also dedicated to the CWCI. Since 2017, sales tax has been increasing. This is great news for the CWCI Fund allowing the City to plan for several projects in 2021. In 2021 the City will continue replacing worn and broken sidewalks, finish Phase 2 of West Legacy Park, complete chip seal and treatments on more city streets, and complete storm water improvements. The city will also be working to address the road failure of H75 Road. To completely redo this street will take far more funding than currently available, but the sink holes on the road must be addressed. As a temporary solution, the City will remove the asphalt, regrade the road base, and then put a temporary seal on the surface. Asphalt will not be replaced at this time. This is an imperfect solution, but will make a big difference in the road quality while the City works to identify a long-term solution.

In all, the City has identified approximately \$6.2M in capital improvements for streets, sided walks, and storm water through 2025. This does not include major projects like 4th street or 9th street.

Utility Funds

The City operates four utility funds—Electric, Water, Sewer, and Refuse. As noted elsewhere in this document, there are significant capital projects planned within the utility funds. The City's combined capital needs for these four funds through 2025 total about \$23 million. The City clearly does not have available resources to complete this work, and must identify options for ensuring its infrastructure is taken care of.

The utility funds have historically been used to plug financial holes in tax supported funds as previously discussed. With the need for reinvestment in infrastructure, the City will need to explore all options including issuing bonds, increasing rates all while looking for strategies to reduce reliance by other tax based funds. The City will be initiating a rate study in 2021 to help assess the long term financial health of all of the utility funds.

Personnel

A key theme of this budget is to recognize that the City's employees are its greatest asset. The City currently employs 88 full time employees and 151 part time employees. The number of part time employees fluctuates based on programs in recreation and sports. The 2021 budget includes funding for:

- Community Development Director
- 1 PT Cemetery

The 2021 budget includes a 2% Cost of Living Adjustment for all employees. The cost of health insurance will increase by 14% in 2021. The City will pay for the entire insurance increase.

Department Heads recommended twenty three employees receive a step increase or promotion based on their excellent work, continued commitment to education, and achievements in 2020.

The budget does not include part time positions requested by Parks and Public Works to replace the DOC work crews that the City will likely not have access to in 2021. A supplemental request for these positions may be presented in the future after staff evaluates all options.

Capital Projects

The 5-year Capital Plan is located on page A of the Budget workbook. Significant capital projects budgeted for 2021 include:

- Cleland playground equipment replacement (partially funded by a GOCO grant)
- Stormwater improvements on 7th, Pioneer, Hillside & Cherry Streets
- H75 Rd repairs

- Continued Chip & Seal treatments on streets
- Substation rebuild
- Fiber Optic expansion
- Lift Stations upgrades
- Ute Street Phase 1 water line
- Replacement of vehicles and equipment

Capital Projects Planned but Not Budgeted

The City has a long list of deferred maintenance and infrastructure replacement needs that it has not yet funded. Grant funds or financing may be available to offset the cost of the following list of projects. The city will pursue funding for these projects and supplement the budget to add any grant/financing revenues and the projects costs. The sewer line replacement/upsized project is the priority project for 2021. The remaining projects are planned for 2022-2024.

The city's ability to bring new revenue such as grants or loans is critical to completion of these projects.

- Sewer Line Replacement Crawford to Kellog
- New Electric Substation
- Substation Powerline
- New Shop for ML&P
- Sewer Line Replacement Kellog St
- Sewer Line Replacement/Upsize Gunnison drive
- Wastewater treatment plant upgrades for discharge permit compliance
- Sewer Digester Replacement
- Ute Street Water Main Phase 1 & Phase II

The City is also working to sell properties following voter approvals including Riverbend Park, Cottonwood Park, and the ML&P building. The City is making progress and will pursue grants to help facilitate the following projects. These projects will be added to the budget when revenues are identified:

- ML&P Remediation & Engine Removal
- Soccer & Ball field replacement and expansion

There are many possible projects and opportunities around the corner for the City of Delta. This budget is one tool to help Council, staff, citizens, and businesses continue to make Delta a wonderful place to live, work, and play.

Proposed Capital Projects & Operational Adjustments driven by Capital Plan & Budget

- REINVEST
 - Cleland Park
 - Ute St Water Line
 - Crawford to Kellog sewer line upsize
 - Small & medium park improvements (bases, shade, parking lots, restrooms)
 - Mural maintenance
 - H75 Road interim repairs
 - Street treatments
 - Increased annual investment in sidewalk replacement
 - Storm water improvements
- Marketing
 - Advertising budget
 - Updated marketing and communication plan
- Downtown Revitalization
 - West Legacy Park
 - Centennial Park
 - Tree trimming
 - Main Street CDOT Study
 - ML&P Building Remediation & Engine Removal
 -
- Broadband
 - Expansion of infrastructure
- Public Safety
 - New officers
 - PD Building Feasibility Study
 - Back the Badge
- Assess Internal Policies and Regulations
 - Codification
 - Community Development Director
 - Parks & Sports reorganization
- Regional Partner
 - Region 10/Delta County/City Grant program
 - Animal Control Shelter

FIVE YEAR CAPITAL PLAN SUMMARY

| FUND/PROJECT | 2021 | 2022 | 2023 | 2024 | 2025 | FUND/DIV |
|--|----------------|-----------------|---------------|----------------|----------|----------|
| GENERAL FUND | | | | | | |
| SENIOR CENTER FLOOR | 13,000 | | | | | 02-18 |
| PD FLOOR COVERINGS | 14,000 | | | | | 02-20 |
| LOWERING DEVICE | 5,000 | | | | | 02-47 |
| SHED IMPROVEMENTS | 5,000 | | | | | 02-47 |
| TOTAL | 37,000 | 0 | 0 | 0 | 0 | |
| PARKS - Conservation Trust Fund | | | | | | |
| MOUNTAIN VIEW: | | | | | | |
| BASES IMPROVEMENTS | 1,300 | | | | | 15-25 |
| PARKING LOT | 20,000 | 20,000 | | | | 15-25 |
| CLELAND PARK: | | | | | | |
| PARKING LOT | 75,000 | | | | | 15-27 |
| RESTROOMS | | 100,000 | Grant | | | 15-27 |
| CONFLUENCE PARK: | | | | | | |
| BASES IMPROVEMENTS | 1,300 | | | | | 15-29 |
| SHADE STRUCTURES | 10,000 | 10,000 | 10,000 | | | 15-29 |
| TENNIS COURT | 47,000 | | | | | 15-29 |
| PLAYGROUND EQUIPMENT (Grant Match) | 60,000 | | | | | 15-29 |
| RESTROOMS | | 25,000 | | | | 15-29 |
| COTTONWOOD PARK: | | | | | | |
| IMPROVEMENTS | 20,000 | | | | | 15-32 |
| PARKS DEVELOPMENT: | | | | | | |
| IMPROVEMENTS | 12,000 | | | | | 15-60 |
| TOTAL | 246,600 | 155,000 | 10,000 | 0 | 0 | |
| RECREATION CENTER | | | | | | |
| WELLNESS CIRCULATION PUMP | | 8,000 | | | | 18-50 |
| POOL FEATURES | | | | 350,000 | Grant | 18-50 |
| TOT POOL BOILER | 8,000 | | | | | 18-50 |
| HOT TUB & WELLNESS POOL REPLASTER | | 45,000 | | | | 18-50 |
| WATER SLIDE | | | | | | 18-50 |
| DRAIN COVERS | | | | | | 18-50 |
| TREADMILLS & ELLIPTICALS | | | | 50,000 | | 18-53 |
| VENDING MACHINE | | 4,000 | | | | 18-60 |
| WASHER & DRYER | 3,000 | | | | | 18-60 |
| ROOM A PATIO | | | | | | 18-64 |
| GYM HVAC | | | 35,000 | | | 18-64 |
| CARPET REPLACEMENT/ RUBBER | | 60,000 | | | | 18-64 |
| PATIO CONCRETE | | 3,500 | | | | 18-64 |
| DAT CAMP ROOM FURNANCE | | 2,500 | | | | 18-64 |
| KITCHEN REMODEL | | 3,500 | | | | 18-64 |
| GLASS DOOR | 1,500 | | | | | 18-64 |
| FLOOR SCUBBER | 5,000 | | | | | 18-64 |
| MAINTENANCE CLOSET | 20,000 | | | | | 18-64 |
| GYM FLOOR | | 15,000 | | | | 18-64 |
| ON-LINE REGISTRATION | | | | | | 18-65 |
| PARKS PLAYGROUND EQUIPMENT | 350,000 | Grant \$350,000 | | | | 18-80 |
| TOTAL | 387,500 | 141,500 | 35,000 | 400,000 | 0 | |

FIVE YEAR CAPITAL PLAN SUMMARY

| FUND/PROJECT | 2021 | 2022 | 2023 | 2024 | 2025 | FUND/DIV |
|--|------------------|------------------------|----------------------|------------------------|------------------|----------|
| CITY WIDE IMPROVEMENTS | | | | | | |
| SIDEWALK PROGRAM | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 19-25 |
| ADA | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 19-36 |
| REROOF LIBRARY | 22,500 | | | | | 19-37 |
| LIBRARY HVAC | 75,000 | | | | | 19-37 |
| WEST LEGACY PARK | 250,000 | | | | | 19-37 |
| TRUCK ROUTE BRIDGE | 50,000 | | | | | 19-48 |
| STREET IMPROVEMENTS | 300,000 | | 350,000 | | | 19-48 |
| H75 ROAD IMPROVEMENTS | 200,000 | | | | | 19-48 |
| HILLSIDE STREET IMPROVEMENTS | | 550,000 | 200,000 | | | 19-48 |
| STREET REPAIRS & REPLACEMENT | | | | 550,000 | 550,000 | 19-48 |
| STORMWATER IMPROVEMENTS: | | | | | | |
| 7TH IMP, PIONEER, HILLSIDE & CHERRY | 500,000 | 500,000 | 550,000 | | | 19-68 |
| STORM WATER PROJECTS | | | | 550,000 | 550,000 | 19-68 |
| TOTAL | 1,497,500 | 1,150,000 | 1,200,000 | 1,200,000 | 1,200,000 | |
| ELECTRICAL | | | | | | |
| SUB-STATION REBUILD | 102,000 | 15,000 | 31,000 | | | 41-35 |
| SUB-STATION - NEW | | | 2,130,000 | | | 41-35 |
| SUB-STATION POWERLINE | | | 900,000 | | | 41-35 |
| Sub-Station Funding = \$1,000,000 Grant + \$1,500,000 Loan | | | | | | |
| SYSTEM REBUILDS | 113,500 | 97,500 | 99,975 | 87,524 | 90,150 | 41-40 |
| DMEA ACQUISITIONS - GARNET MESA | | 420,000 | | | | 41-45 |
| DMEA ACQUISITIONS - EAST 3RD | | | | 92,000 | | 41-45 |
| DMEA ACQUISITIONS - HARTIG | | | | | 68,000 | 41-45 |
| BUILDING - ENGINE REMOVAL + ENVIRO | 530,000 | | | | | 41-55 |
| DATA CENTER | 35,000 | | | | | 41-55 |
| REMEDIAION ENVIRONMENTAL | | 1,000,000 | Dola Grant \$500,000 | | | 41-55 |
| LAND & NEW BUILDING | | 700,000 | | | | 41-55 |
| LINE EQUIPMENT | 12,500 | 7,000 | 7,000 | 7,000 | 7,000 | 41-55 |
| FIBER OPTIC - POLES | 250,000 | | | | | |
| FIBER OPTIC - BUILD OUT | 100,000 | 120,000 | 120,000 | 120,000 | 120,000 | 41-57 |
| TOTAL | 1,143,000 | 2,359,500 | 3,287,975 | 306,524 | 285,150 | |
| SEWER | | | | | | |
| REPLACE LINE DODGE 1ST - 2ND | 2,015,000 | USDA GRANT \$1,800,000 | | | | 42-33 |
| REPLACE LINE - KELLOG ST | | | 1,400,000 | USDA GRANT \$1,400,000 | | 42-33 |
| REPLACE LINE - GUNNISON RIVER DR | | | | 1,054,028 | | 42-33 |
| REPLACE LINE - G96 AND JOHN DEERE | | | | | 744,600 | 42-33 |
| REPLACE LINE - EAST 3RD & HOWARD ST | | | | | 950,200 | 42-33 |
| LIFT STATION - SAFEWAY | 275,000 | | | | | 42-34 |
| LIFT STATION - GUNNISON | | | 200,000 | | | 42-34 |
| LIFT STATION - JOHN DEERE | | | | 350,000 | | 42-34 |
| Developer Contribution | | | | | | |
| LIFT STATION PUMP UPGRADES | | | | 50,000 | 50,000 | 42-34 |
| DIGESTER EQUIPMENT | 25,000 | 25,000 | | | | 42-36 |
| DISCHARGE PERMIT EQUIPMENT | | | 500,000 | S.R. Loan \$500,000 | | 42-36 |
| EQUIPMENT REPLACEMENT | | | | 50,000 | 50,000 | 42-36 |
| DIGESTER REPLACEMENT | 134,000 | 500,000 | 500,000 | S.R. Loan \$500,000 | | 42-38 |
| PLANT EQUIPMENT UPGRADES | | | | 150,000 | 150,000 | 42-38 |
| TOTAL | 2,449,000 | 525,000 | 2,600,000 | 1,654,028 | 1,944,800 | |

B

FIVE YEAR CAPITAL PLAN SUMMARY

| FUND/PROJECT | 2021 | 2022 | 2023 | 2024 | 2025 | FUND/DIV |
|--------------------------------|----------------|------------------|-----------------------|------------------|------------------|----------|
| WATER | | | | | | |
| PIPELINE ABATEMENT/REPLACEMENT | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 45-41 |
| ASSET MANAGEMENT PROGRAM | 10,000 | 5,000 | 5,000 | | | 45-41 |
| VALVE & HYDRANT REPLACEMENT | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 45-50 |
| UTE STREET PHASE 1 | 650,000 | | | | | 45-50 |
| UTE STREET PHASE 2 | | 1,700,000 | S.R. Loan \$1,700,000 | | | 45-50 |
| 10-YR CAPITAL PLAN ITEMS | | | 1,000,000 | 1,000,000 | 1,000,000 | 45-50 |
| TOTAL | 885,000 | 1,930,000 | 1,230,000 | 1,225,000 | 1,225,000 | |
| GOLF COURSE | | | | | | |
| BUNKER RENOVATION | 15,000 | | | | | 48-40 |
| HVAC & INSULATION | 26,300 | | | | | 48-41 |
| TOTAL | 41,300 | 0 | 0 | 0 | 0 | |
| INTERNAL SERVICE | | | | | | |
| COOLER REPLACEMENT | 8,500 | | | | | 71-62 |
| MANAGER PLUS SYSTEM | 6,300 | | | | | 71-62 |
| EQUIPMENT | 430,400 | 353,000 | 126,500 | 467,050 | 359,200 | 71-70 |
| VEHICLES | 173,500 | 217,000 | 483,000 | 37,000 | | 71-70 |
| TOTAL | 618,700 | 570,000 | 609,500 | 504,050 | 359,200 | |

Resolution #15, 2020

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2021, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2021

WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 17, 2020, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2021.

Dated this 17th day of November, 2020.

Mayor *Nathan Cuy*

ATTEST:

City Clerk *James E. Nelson*

Resolution #14, 2020

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2020
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2021 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2021 budget for general operating expenses is \$0.00; and

WHEREAS, the 2020 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$82,966,364.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the City of Delta during the 2021 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2020.

Section 2. That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as hereinabove determined and set.

Adopted this 17th day of November, 2020.

Mayor



ATTEST:

City Clerk



Ordinance #6, 2020

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE CITY OF DELTA, COLORADO, FOR THE 2021 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on November 17, 2020; and

WHEREAS, the City Council has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DELTA, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, as follows:

| | |
|--------------------|-----------|
| General | 5,686,669 |
| Conservation Trust | 253,100 |
| Parks & Recreation | 3,414,671 |
| C.W.C.I. | 2,833,478 |
| M.L.&P. | 7,439,142 |
| Sewer | 2,165,675 |
| Water | 3,043,721 |
| Refuse | 872,496 |
| Golf | 1,067,010 |
| Perpetual Care | 1,000 |
| Internal Service | 1,444,679 |
| Employee's Dental | 11,741 |
| Debt Service | 1,229,050 |
| D.U.R.A. | - |

ADOPTED on first reading and ordered published this 17th day of November, 2020.

Mayor Nathan Cuy

ATTEST:

Idene E Nelson
City Clerk

ADOPTED on ~~second~~ and final reading and ordered published this 1st day of December, 2020.

Mayor Nathan Cuy

ATTEST:

Idene E Nelson
City Clerk

Definitions:

Fund - a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions or specific purposes.

Types of Funds and the total the City has established – Governmental (7), proprietary (7) and fiduciary (0) funds.

Governmental Funds:

General Fund – is the primary fund used for operations such as police, public works, administration, parks and other general governmental activities. All financial resources are reported in the fund except for those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City's special revenue funds are the Parks & Recreation Fund, City Wide Capital Improvement Fund, D.U.R.A. Fund and Conservation Trust Fund.

Other Governmental Funds – Debt Service Fund (Truck Route Bond Payments) and Perpetual Care Fund (Permanent Cemetery Fund).

Proprietary Funds:

Enterprise Funds – are required for any activity for which a fee is charged to external users for goods or services. The City has five enterprise funds – Municipal Light & Power Fund, Sewer Fund, Water Fund, Refuse Fund and the Golf Course Fund.

Internal Service Funds – are for activities that provides good or services to other funds on a cost-reimbursement basis. The City has two Internal Service Funds – Employee's Dental Insurance Fund and Internal Service Fund (shop).

Basis of Budgeting – the City uses fund accounting as its budgetary basis of accounting. All the above funds are appropriated. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities.

Balanced Budget – when expenditures are less than or equal to the amount of revenues plus other available sources (fund balance & net position).

Budget – is a plan of financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures. Budgets are required by state law for all governmental and proprietary funds.

Fund Balance - the equity (assets less liabilities) of the general fund and special revenue funds equals fund balance. Reservations of the fund balance reflect legal restrictions on the use of the balance, such as, debt service and specific revenue sources.

Generally Accepted Accounting Principles (GAAP) – are uniform standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GAAP Basis of Accounting – is the basis as primarily defined by the Governmental Accounting Standards Board (GASB).

GASB – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government.

Net Position – current assets minus current liabilities in the proprietary funds.

City of Delta Fund Balance/ Net Position

The below criteria is to target appropriate levels of reserves per each fund of the City.

| | |
|---|--|
| Funds Requiring no Minimum Reserve | Conservation Trust Fund, Employees' Dental Insurance Fund and Golf Course Fund |
| Funds to Maintain 25% of the Annual Operations & Maintenance Expenditures Total | General Fund, Parks & Recreation Fund, C.W.C.I. Fund and Refuse Fund |
| Funds to Maintain 25% of the Annual Operations & Maintenance Expenditures Total plus Capital Expenditures | Sewer Fund, Water Fund, M.L.&P. Fund and Internal Service Fund |
| Funds to Maintain Legally or Contractually Reserve | General Fund, Debt Service Fund, D.U.R.A. Fund and Perpetual Care Fund |

Governmental Funds:

General Fund -

Maintain a Reserve Fund Balance which equals 25% of the annual expenditures total. The Reserve Fund Balance total includes 1) a Required Reserve Fund Balance (funds that are legally or contractually required to be maintained intact) 2) Minimum Reserve Fund Balance (funds that make up the balance to total 25% of the annual expenditures).

Parks & Recreation Fund -

Maintain a Reserve Fund Balance which equals 25% of the annual expenditures total.

City Wide Capital Improvement Fund –

Maintain a Reserve Fund Balance which equals 25% of the operations and maintenance annual expenditures total.

Conservation Trust Fund –

In general, no minimum reserve requirement (lottery funds for park improvements).

Debt Service Fund –

Maintain the Required Reserve Fund Balance that is legally required for the outstanding bond issuance.

Perpetual Care Fund –

Maintain the Required Reserve Fund Balance that is legally required for the cemetery.

Proprietary Funds:

Sewer Fund –

Water Fund –

ML&P Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total and an amount to cover current and future capital projects (funds to cover the current year's capital improvements plus an established amount to reserve for future years capital improvements to cash fund or match funding for grants).

Refuse Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total.

Golf Course Fund -

In general, no minimum reserve requirement (supported by other funds).

Employees' Dental Insurance Fund –

In general, no minimum reserve requirement (self funded claims).

Internal Service Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total and an amount to cover current and future fleet purchases.

City of Delta
Vehicle & Equipment Budget

| Vehicles | 2021 | Vehicles | 2022 | Vehicles | 2023 |
|-------------------|----------------|-----------------------|----------------|-------------------|----------------|
| ML&P Bucket Truck | 130,000 | PD - Patrol SUV | 48,000 | Refuse Truck | 305,000 |
| PW -Pickup | 43,500 | PD - Patrol SUV | 48,000 | PW - Dump Truck | 153,500 |
| | | Sewer - Pickup | 26,000 | PW - Admin Pickup | 24,500 |
| | | Parks - Pickup | 26,000 | | |
| | | Parks - Pickup 4*4 | 32,000 | | |
| | | Rec Center - Pass Van | 37,000 | | |
| | <u>173,500</u> | | <u>217,000</u> | | <u>483,000</u> |

| Equipment | | Equipment | | Equipment | |
|---------------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| ISF - Chipper | 55,000 | Mnt Water - 4*4 unit | 23,000 | Cemetery - HD Vehicle | 14,500 |
| Golf - Carts 25 | 115,000 | Golf - Carts 25 | 115,000 | Parks - Tractor | 53,000 |
| PW - Crack Seal | 80,000 | Refuse - Rear Loader | 215,000 | Parks - Gator | 12,500 |
| PW - Backhoe | 125,000 | | | PW - Sander | 13,500 |
| PW - Trac Mower | 29,400 | | | Golf - Mower | 33,000 |
| Rec Center - Scissor Lift | 15,000 | | | | |
| Golf - Aerator | 11,000 | | | | |
| | <u>430,400</u> | | <u>353,000</u> | Total = | <u>126,500</u> |
| Total = | <u><u>603,900</u></u> | Total = | <u><u>570,000</u></u> | Total = | <u><u>609,500</u></u> |

City of Delta
City Council

Budget
2021

02-01-33600

Dues, Memberships & Subscriptions

| | |
|-----------|---------------|
| CML | 5,874 |
| Club 20 | 600 |
| Chamber | 1,500 |
| Region 10 | 7,481 |
| Other | 789 |
| | 16,244 |

02-01-38400

City Council Donations

| | |
|------------------------------|---------------|
| Fireworks | 3,000 |
| Grad Night | 300 |
| BSA Flags | 100 |
| Chamber | 3,000 |
| Health Fair | 585 |
| Spay & Neuter Program | 5,500 |
| The Center for Mental Health | 4,457 |
| Partners | 2,000 |
| Other | 1,000 |
| | 19,942 |

02-01-38450

Contributions

| | |
|------------|---------------|
| All Points | 17,318 |
| Other | 1,112 |
| | 18,430 |

Donation - DCED now One Delta

| | |
|-------------|---------------|
| 41-58-38400 | 7,600 |
| 42-39-38400 | 7,600 |
| | 15,200 |

Paid Utilities

| | |
|----------------|------------------|
| Fire District | WA |
| Senior Center | EL,WA,SW & Trash |
| Chamber | EL,WA,SW & Trash |
| Animal Shelter | EL,WA,SW & Trash |

General Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|--------------------------------------|-------------------|------------------|-------------------|-------------------|
| Fund Balance | 1,790,788 | 1,337,387 | 949,355 | 765,471 |
| Revenues: | | | | |
| Taxes | 2,884,092 | 2,935,624 | 2,979,337 | 3,023,924 |
| Licenses & Permits | 120,789 | 85,400 | 85,400 | 85,400 |
| Intergovernmental | 677,739 | 515,142 | 470,982 | 470,982 |
| Charges for Services | 54,610 | 43,500 | 43,500 | 43,500 |
| Fine & Forfeitures | 18,000 | 25,000 | 25,000 | 25,000 |
| Miscellaneous | 38,767 | 63,621 | 42,906 | 42,794 |
| Accounting & Administrative | 823,608 | 823,608 | 823,608 | 823,608 |
| Other Financing Sources | 250,000 | 806,741 | 900,000 | 900,000 |
| Total Revenue = | <u>4,867,605</u> | <u>5,298,636</u> | <u>5,370,733</u> | <u>5,415,207</u> |
| Expenditures: | | | | |
| Personnel | 3,675,125 | 4,148,564 | 4,222,763 | 4,320,258 |
| Charges & Services | 1,550,059 | 1,491,105 | 1,331,854 | 1,319,454 |
| Capital Outlay | 95,822 | 47,000 | 0 | 0 |
| Total Expenditures = | <u>5,321,006</u> | <u>5,686,669</u> | <u>5,554,617</u> | <u>5,639,712</u> |
| Fund Balance | 1,337,387 | 949,355 | 765,471 | 540,966 |
| Required Restricted Reserve Fund Bal | 361,637 | 361,637 | 361,637 | 361,637 |

General Fund - 02

Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-----------------------------------|-------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| Taxes | | | | | | | |
| 61310 | Sales Tax | 2,010,759 | 2,030,969 | 2,142,769 | 2,185,624 | 2,229,337 | 2,273,924 |
| 61320 | Use Tax | 65,389 | 66,500 | 46,323 | 50,000 | 50,000 | 50,000 |
| 61410 | Cigarette Tax | 17,649 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 61510 | Franchise Tax - Cable TV | 39,764 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| 61520 | Franchise Tax - Natural Gas | 104,969 | 90,000 | 90,000 | 95,000 | 95,000 | 95,000 |
| 61530 | Franchise Tax - Equivalents | 530,750 | 510,265 | 525,000 | 525,000 | 525,000 | 525,000 |
| 61540 | Occupation Tax | 18,940 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| | Subtotal Taxes | 2,788,220 | 2,777,734 | 2,884,092 | 2,935,624 | 2,979,337 | 3,023,924 |
| Licenses & Permits | | | | | | | |
| 62110 | Liquor Licenses | 4,359 | 4,300 | 4,841 | 4,500 | 4,500 | 4,500 |
| 62120 | Other Business Licenses | 26,280 | 13,500 | 13,500 | 13,500 | 13,500 | 13,500 |
| 62220 | Building Permits | 85,983 | 55,000 | 91,048 | 52,000 | 52,000 | 52,000 |
| 62230 | Burial Permits | 9,400 | 14,000 | 10,000 | 14,000 | 14,000 | 14,000 |
| 62240 | Animal Licenses | 3,675 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| | Subtotal Licenses & Permits | 129,697 | 88,200 | 120,789 | 85,400 | 85,400 | 85,400 |
| Intergovernmental Revenues | | | | | | | |
| 63320 | VOCA Grant | 28,856 | 29,275 | 29,275 | 27,910 | 26,850 | 26,850 |
| 63322 | Marketing Sponsors | | 18,500 | | 15,000 | | |
| 63323 | Marketing Grants | | 12,500 | | 12,500 | | |
| 63330 | Other State Grants | 66,758 | 85,278 | 75,278 | 25,600 | 10,000 | 10,000 |
| 66332 | PD - G & B Grant | 43,600 | 43,600 | | | | |
| 66335 | Cares Act | | | 73,602 | | | |
| 63400 | School District | 50,000 | 50,000 | 50,000 | | | |
| 63410 | Highway Users Tax | 402,897 | 323,082 | 323,082 | 304,132 | 304,132 | 304,132 |
| 63420 | Motor Vehicle Registration | 39,260 | 36,000 | 36,000 | 37,000 | 37,000 | 37,000 |
| 63460 | Severance Tax | 52,099 | 30,000 | 27,873 | 28,000 | 28,000 | 28,000 |
| 63470 | Mineral Leasing Apportionment | 31,810 | 30,000 | 22,629 | 25,000 | 25,000 | 25,000 |
| 63510 | Road & Bridge | 38,760 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | Subtotal Intergov. Revenues | 754,040 | 698,235 | 677,739 | 515,142 | 470,982 | 470,982 |
| Charges For Services | | | | | | | |
| 64120 | Zoning & Subdivision Fees | 2,940 | 3,300 | 3,660 | 3,000 | 3,000 | 3,000 |
| 64150 | Plan Checking Fee | 42,481 | 32,000 | 43,563 | 30,000 | 30,000 | 30,000 |
| 64490 | Other Charges for Services | 6,225 | 1,500 | 107 | 1,500 | 1,500 | 1,500 |
| 64491 | Vehicle Inspection Fees | 1,604 | 500 | 740 | 2,500 | 2,500 | 2,500 |
| 64520 | Cemetery Lots | 8,675 | 6,500 | 6,540 | 6,500 | 6,500 | 6,500 |
| | Subtotal Charges For Services | 61,925 | 43,800 | 54,610 | 43,500 | 43,500 | 43,500 |
| Fines & Forfeitures | | | | | | | |
| 65110 | Court Fines & Forfeits | 25,824 | 35,000 | 18,000 | 25,000 | 25,000 | 25,000 |
| | Subtotal Fines & Forfeitures | 25,824 | 35,000 | 18,000 | 25,000 | 25,000 | 25,000 |

General Fund - 02**Revenue - 00**

| Account # Revenues by Source | | 2019 | 2020 | 2020 | 2021 | 2022 | 2023 |
|--|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Budget | Estimated | Budget | Estimated | Estimated |
| Miscellaneous Revenues | | | | | | | |
| 64140 | Phone, Fax & Copies | 344 | 100 | 100 | 100 | 100 | 100 |
| 64617 | Marketing - Special Events | 2,925 | 7,100 | 96 | 9,000 | 9,000 | 9,000 |
| 66570 | Other Revenues | 69,006 | 25,000 | 25,000 | 45,700 | 25,000 | 25,000 |
| 66572 | Delta Senior Center-Utilities | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| 66460 | Donations | 14,495 | | | | | |
| | Subtotal Misc. Revenues | 91,570 | 37,000 | 29,996 | 59,600 | 38,900 | 38,900 |
| Accounting and Administrative Charges | | | | | | | |
| 64720 | Accounting and Administrative | 818,560 | 823,608 | 823,608 | 823,608 | 823,608 | 823,608 |
| | Subtotal Accounting and Admin. | 818,560 | 823,608 | 823,608 | 823,608 | 823,608 | 823,608 |
| Income from Investments | | | | | | | |
| 66110 | Interest on Investments | 29,159 | 22,000 | 8,771 | 4,021 | 4,006 | 3,894 |
| | Sub. Income from Investments | 29,159 | 22,000 | 8,771 | 4,021 | 4,006 | 3,894 |
| Other Financing Sources | | | | | | | |
| 67741 | Transfer From M.L. & P. Fund | 315,000 | 250,000 | 250,000 | 400,000 | 600,000 | 600,000 |
| 67742 | Transfer From Sewer Fund | 35,000 | | | 200,000 | 100,000 | 100,000 |
| 67745 | Transfer From Water Fund | 150,000 | | | 100,000 | 100,000 | 100,000 |
| 67747 | Transfer From Refuse Fund | | | | 100,000 | 100,000 | 100,000 |
| 67772 | Transfer From Dental Fund | | | | 6,741 | | |
| | Subtotal Other Financing Source | 500,000 | 250,000 | 250,000 | 806,741 | 900,000 | 900,000 |
| Total - General Fund | | 5,198,995 | 4,775,577 | 4,867,605 | 5,298,636 | 5,370,733 | 5,415,207 |

**General Fund - 02
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 01 - City Council | | | | | | | |
| 11200 | Compensation | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 |
| 14100 | Social Security & Medicare | 505 | 505 | 505 | 505 | 505 | 505 |
| 15100 | Group Insurance | 1,411 | 2,362 | 1,411 | 2,192 | 2,192 | 2,192 |
| 15300 | Worker's Compensation | 250 | 260 | 260 | 266 | 266 | 266 |
| | Subtotal Personnel | 8,766 | 9,727 | 8,776 | 9,563 | 9,563 | 9,563 |
| 22100 | Operating Materials & Supplies | 302 | 250 | 423 | 250 | 250 | 250 |
| 31100 | Liability Insurance | 907 | 925 | 957 | 998 | 998 | 998 |
| 31600 | Professional Services | 6,848 | | | | | |
| 32200 | Advertising & Legal Notices | 400 | 25 | | 25 | 25 | 25 |
| 33100 | Travel, Education & Training | 6,807 | 5,400 | 663 | 5,400 | 5,400 | 5,400 |
| 33600 | Dues, Memberships & Subscriptions | 15,113 | 16,244 | 16,027 | 19,942 | 16,244 | 16,244 |
| 33700 | Public Relations | 5,813 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 38400 | Donations & Contributions | 8,008 | 7,985 | 7,985 | 13,485 | 7,985 | 7,985 |
| 38450 | Contributions To Other Agencies | 17,318 | 90,318 | 17,318 | 18,430 | 18,430 | 18,430 |
| 38475 | Economic Incentive | | 150 | 150 | 150 | 150 | 150 |
| 38500 | IT | 712 | 118 | 436 | 436 | 436 | 436 |
| | Subtotal Charges & Services | 62,228 | 126,415 | 48,959 | 64,116 | 54,918 | 54,918 |
| Total - City Council | | <u>70,994</u> | <u>136,142</u> | <u>57,735</u> | <u>73,679</u> | <u>64,481</u> | <u>64,481</u> |
| 02 - Boards & Committees | | | | | | | |
| 38755 | Planning Commission | | 200 | 200 | 200 | 200 | 200 |
| 38768 | Historic Preservation | | 100 | | 100 | 100 | 100 |
| 38770 | Safety Committee | 1,443 | 750 | 281 | 750 | 750 | 750 |
| 38772 | Youth Council | | 500 | 500 | 500 | 500 | 500 |
| | Subtotal Charges & Services | 1,443 | 1,550 | 981 | 1,550 | 1,550 | 1,550 |
| Total - Boards & Committees | | <u>1,443</u> | <u>1,550</u> | <u>981</u> | <u>1,550</u> | <u>1,550</u> | <u>1,550</u> |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 04 - City Clerk | | | | | | | |
| 12100 | Salaries | 56,262 | 72,386 | 72,386 | 79,076 | 80,658 | 82,271 |
| 12600 | Cell Phone Stipend | | 160 | 462 | 480 | 480 | 480 |
| 13100 | Overtime | 486 | | 310 | | | |
| 14100 | Social Security & Medicare | 3,947 | 5,538 | 5,597 | 6,086 | 6,207 | 6,330 |
| 14200 | Pension Contributions | 2,813 | 3,619 | 3,619 | 3,954 | 4,033 | 4,114 |
| 15100 | Group Insurance | 16,591 | 26,490 | 26,490 | 30,324 | 31,537 | 32,798 |
| 15300 | Worker's Compensation | 94 | 100 | 100 | 102 | 102 | 102 |
| | Subtotal Personnel | 80,193 | 108,293 | 108,964 | 120,022 | 123,016 | 126,095 |
| 22100 | Operating Materials & Supplies | 1,172 | 200 | 200 | 200 | 200 | 200 |
| 31100 | Liability Insurance | 501 | 510 | 529 | 552 | 552 | 552 |
| 31300 | Maintenance agreement | 499 | 525 | 499 | 525 | 525 | 525 |
| 31600 | Professional Services | | 25,000 | 1,500 | 23,500 | | |
| 31800 | Filing & Recording Fees | 149 | 150 | 188 | 150 | 150 | 150 |
| 33100 | Travel, Education & Training | 2,706 | 1,800 | 288 | 1,800 | 1,800 | 1,800 |
| 33600 | Dues, Memberships & Subscriptions | 355 | 450 | 355 | 450 | 450 | 450 |
| 34100 | Telephone | 233 | 170 | 170 | 170 | 170 | 170 |
| 38500 | IT | 177 | 29 | 108 | 108 | 108 | 108 |
| 38710 | Other Expenses | 168 | | | | | |
| | Subtotal Charges & Services | 5,960 | 28,834 | 3,837 | 27,455 | 3,955 | 3,955 |
| Total - City Clerk | | 86,153 | 137,127 | 112,801 | 147,477 | 126,971 | 130,050 |

05 - Municipal Court

| | | | | | | | |
|-------|----------------------------|--------|--------|--------|--------|--------|--------|
| 12100 | Salaries | 18,910 | 24,129 | 24,129 | 26,359 | 26,886 | 27,424 |
| 12600 | Cell Phone Stipend | | | 140 | 160 | 160 | 160 |
| 12200 | Part-Time Salaries | 24,758 | 24,519 | 37,584 | 41,820 | 42,656 | 43,510 |
| 14100 | Social Security & Medicare | 3,209 | 3,722 | 4,732 | 5,228 | 5,332 | 5,439 |
| 14200 | Pension Contributions | 937 | 1,206 | 1,206 | 1,318 | 1,344 | 1,371 |
| 15100 | Group Insurance | 6,580 | 8,830 | 8,830 | 10,108 | 10,512 | 10,933 |
| 15300 | Worker's Compensation | 94 | 100 | 100 | 102 | 102 | 102 |
| | Subtotal Personnel | 54,488 | 62,506 | 76,721 | 85,095 | 86,993 | 88,938 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 22100 | Operating Materials & Supplies | 2,272 | 1,000 | 2,012 | 1,000 | 1,000 | 1,000 |
| 31100 | Liability Insurance | 60 | 65 | 65 | 66 | 66 | 66 |
| 31300 | Maintenance Agreement | 543 | 545 | 545 | 545 | 545 | 545 |
| 31600 | Professional Services | 430 | 57,000 | 57,000 | 57,500 | 57,500 | 57,500 |
| 33100 | Travel, Education & Training | 1,935 | 3,300 | 175 | 3,300 | 3,300 | 3,300 |
| 33600 | Dues, Memberships & Subscriptions | 60 | 80 | 100 | | | |
| 36500 | Medical Services | | 70 | 98 | 70 | 70 | 70 |
| 38500 | IT | 179 | 29 | 108 | 108 | 108 | 108 |
| 38710 | Other Expenses | 107 | | | | | |
| 46200 | Equipment | | | 2,408 | | | |
| | Subtotal Charges & Services | 5,586 | 62,089 | 62,511 | 62,589 | 62,589 | 62,589 |
| Total - Municipal Court | | 60,074 | 124,595 | 139,232 | 147,684 | 149,582 | 151,527 |
| 06 - Administration | | | | | | | |
| 12100 | Salaries | 189,436 | 185,089 | 179,467 | 198,913 | 202,891 | 206,949 |
| 12500 | Vehicle Allowance | 4,820 | 4,800 | 1,760 | 4,800 | 4,800 | 4,800 |
| 12600 | Cell Phone Stipend | 964 | 960 | 344 | 960 | 960 | 960 |
| 14100 | Social Security & Medicare | 14,416 | 14,600 | 13,890 | 15,657 | 15,962 | 16,272 |
| 14200 | Pension Contributions | 8,217 | 9,254 | 8,973 | 9,946 | 10,145 | 10,347 |
| 15100 | Group Insurance | 27,066 | 31,884 | 15,947 | 32,007 | 33,287 | 34,619 |
| 15300 | Worker's Compensation | 282 | 285 | 285 | 291 | 291 | 291 |
| 15400 | Unemployment | | | | | | |
| | Subtotal Personnel | 245,201 | 246,872 | 220,667 | 262,574 | 268,336 | 274,239 |
| 22100 | Operating Materials & Supplies | 6,944 | 3,500 | 3,578 | 3,500 | 3,500 | 3,500 |
| 31100 | Liability Insurance | 765 | 780 | 807 | 843 | 843 | 843 |
| 31300 | Maintenance Agreement | 1,500 | 1,555 | 1,555 | 1,555 | 1,555 | 1,555 |
| 31600 | Professional Services | 0 | 500 | 570 | 500 | 500 | 500 |
| 32200 | Advertising & Legal Notices | 8,085 | 2,000 | 213 | 4,500 | 2,000 | 2,000 |
| 33100 | Travel, Education & Training | 1,578 | 5,000 | 400 | 5,000 | 5,000 | 5,000 |
| 33600 | Dues, Memberships & Subscriptions | 2,445 | 2,200 | 231 | 2,200 | 2,200 | 2,200 |
| 34100 | Telephone | 1,029 | 650 | 650 | 650 | 650 | 650 |
| 38500 | IT | 1,775 | 294 | 1,095 | 1,095 | 1,095 | 1,095 |
| 38710 | Other Expenses | 1,982 | 200 | 760 | 200 | 200 | 200 |
| | Subtotal Charges & Services | 26,103 | 16,679 | 9,859 | 20,043 | 17,543 | 17,543 |
| Total - Administration | | 271,304 | 263,551 | 230,526 | 282,617 | 285,879 | 291,782 |

**General Fund - 02
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 07 - City Attorney | | | | | | | |
| 31600 | Professional Services | 43,473 | 20,000 | 30,000 | 20,000 | 20,000 | 20,000 |
| | Subtotal Charges & Services | 43,473 | 20,000 | 30,000 | 20,000 | 20,000 | 20,000 |
| | Total - City Attorney | 43,473 | 20,000 | 30,000 | 20,000 | 20,000 | 20,000 |
| 08 - Elections | | | | | | | |
| 22100 | Operating Materials & Supplies | 922 | 10,000 | 6,112 | 10,000 | 10,000 | 10,000 |
| | Subtotal Charges & Services | 922 | 10,000 | 6,112 | 10,000 | 10,000 | 10,000 |
| | Total - Elections | 922 | 10,000 | 6,112 | 10,000 | 10,000 | 10,000 |
| 12 - Finance | | | | | | | |
| 12100 | Salaries | 306,420 | 319,074 | 319,074 | 326,262 | 332,787 | 339,443 |
| 14100 | Social Security & Medicare | 22,375 | 24,409 | 24,409 | 24,959 | 25,458 | 25,967 |
| 14200 | Pension Contributions | 14,736 | 15,954 | 15,954 | 16,313 | 16,639 | 16,972 |
| 15100 | Group Insurance | 64,826 | 64,510 | 64,510 | 73,894 | 76,850 | 79,924 |
| 15300 | Worker's Compensation | 471 | 475 | 475 | 485 | 485 | 485 |
| | Subtotal Personnel | 408,828 | 424,422 | 424,422 | 441,913 | 452,220 | 462,791 |
| 22100 | Operating Materials & Supplies | 6,871 | 5,800 | 5,800 | 5,800 | 5,800 | 5,800 |
| 31100 | Liability Insurance | 1,094 | 1,115 | 1,017 | 1,205 | 1,205 | 1,205 |
| 31300 | Maintenance Agreement | 5,825 | 5,825 | 5,825 | 5,825 | 5,825 | 5,825 |
| 32300 | Printing | 4,173 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| 33100 | Travel, Education & Training | 843 | 1,500 | 900 | 1,500 | 1,500 | 1,500 |
| 33600 | Dues, Memberships & Subscriptions | 803 | 750 | 750 | 750 | 750 | 750 |
| 34100 | Telephone | 1,076 | 650 | 650 | 650 | 650 | 650 |
| 35200 | Future Vehicle & Eq. Replacement | 1,600 | 1,600 | 1,600 | | | |
| 36200 | Auditing Service | 25,400 | 28,600 | 25,400 | 28,600 | 28,600 | 28,600 |
| 38100 | Bank Charges | 37,116 | 34,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| 38500 | IT | 355 | 59 | 221 | 221 | 221 | 221 |
| 38710 | Other Expenses | 257 | 250 | | | | |
| | Subtotal Charges & Services | 85,413 | 84,749 | 82,763 | 85,151 | 85,151 | 85,151 |
| | Total - Finance | 494,241 | 509,171 | 507,185 | 527,064 | 537,371 | 547,942 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 18 - General Government Buildings | | | | | | | |
| 12100 | Salaries | 27,735 | 28,718 | 28,718 | 28,746 | 29,321 | 29,907 |
| 12200 | Part-Time Salaries | 10,746 | 13,866 | 13,866 | 14,141 | 14,424 | 14,712 |
| 12600 | Cell Phone Stipend | 52 | 54 | 54 | 54 | 54 | 54 |
| 14100 | Social Security & Medicare | 2,893 | 3,262 | 3,262 | 3,285 | 3,351 | 3,418 |
| 14200 | Pension Contributions | 1,316 | 1,436 | 1,436 | 1,437 | 1,466 | 1,495 |
| 15100 | Group Insurance | 5,126 | 5,409 | 5,409 | 9,080 | 9,443 | 9,821 |
| 15300 | Worker's Compensation | 606 | 300 | 300 | 306 | 306 | 306 |
| | Subtotal Personnel | 48,474 | 53,045 | 53,045 | 57,049 | 58,365 | 59,713 |
| 22100 | Operating Materials & Supplies | 4,399 | 6,500 | 4,500 | 6,500 | 6,500 | 6,500 |
| 31100 | Liability Insurance | 8,933 | 8,730 | 9,453 | 9,644 | 9,644 | 9,644 |
| 31600 | Professional Services | | 350 | | 350 | 350 | 350 |
| 34200 | Natural Gas | 8,554 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| 34300 | Electricity | 17,554 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 |
| 34400 | Trash Collections | 1,764 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 34500 | Water Service | 867 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 34600 | Sewer Service | 1,274 | 1,516 | 1,516 | 1,516 | 1,516 | 1,516 |
| 35300 | Repairs & Maintenance | 12,889 | 19,500 | 25,000 | 15,000 | 15,000 | 15,000 |
| | Subtotal Charges & Services | 56,234 | 75,296 | 79,169 | 71,710 | 71,710 | 71,710 |
| 42100 | Buildings & Improvements | 1,706 | 36,000 | 40,822 | 13,000 | | |
| 46200 | Equipment | 17,754 | | | | | |
| | Subtotal Capital Outlay | 19,460 | 36,000 | 40,822 | 13,000 | 0 | 0 |
| Total - General Gov. Buildings | | 124,168 | 164,341 | 173,036 | 141,759 | 130,075 | 131,423 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-----------------------|-----------------------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 20 - Police | | | | | | | |
| 12100 | Salaries | 1,318,830 | 1,323,512 | 1,384,413 | 1,494,403 | 1,524,291 | 1,554,777 |
| 12200 | Part-Time Salaries | 22,095 | 26,722 | 15,496 | 0 | 0 | 0 |
| 12600 | Cell Phone Stipend | 694 | 7,679 | 7,679 | 8,958 | 8,958 | 8,958 |
| 13100 | Overtime | 41,673 | 32,000 | 50,000 | 50,000 | 30,000 | 30,000 |
| 14100 | Social Security & Medicare | 29,152 | 29,314 | 30,295 | 31,684 | 31,827 | 32,269 |
| 14200 | Pension Contributions | 124,136 | 125,828 | 125,828 | 142,917 | 145,906 | 148,955 |
| 15100 | Group Insurance | 325,034 | 362,403 | 336,718 | 431,373 | 448,628 | 466,573 |
| 15300 | Worker's Compensation | 36,996 | 36,000 | 36,000 | 38,932 | 38,932 | 38,932 |
| 15400 | Unemployment | | | 1,236 | | | |
| 15700 | PD State Disability | 31,781 | 31,370 | 31,370 | 35,813 | 36,590 | 37,383 |
| | Subtotal Personnel | 1,930,391 | 1,974,828 | 2,019,035 | 2,234,080 | 2,265,132 | 2,317,846 |
| 22100 | Operating Materials & Supplies | 41,859 | 47,020 | 47,020 | 50,120 | 45,000 | 45,000 |
| 22800 | Uniforms & Protective Clothing | 17,748 | 17,500 | 25,008 | 20,000 | 10,000 | 10,000 |
| 31100 | Liability Insurance | 22,131 | 22,540 | 23,348 | 24,371 | 24,371 | 24,371 |
| 31300 | Maintenance Agreement | 17,751 | 20,531 | 20,531 | 21,034 | 21,034 | 21,034 |
| 31600 | Professional Services | 2,653 | 53,500 | 22,008 | 40,517 | 3,500 | 3,500 |
| 32200 | Advertising & Legal Notices | 201 | 700 | 0 | 500 | 500 | 500 |
| 33100 | Travel, Education & Training | 12,544 | 20,000 | 31,815 | 30,000 | 10,000 | 10,000 |
| 33600 | Dues, Memberships & Subscriptions | 1,207 | 1,700 | 20,000 | 11,735 | 11,735 | 11,735 |
| 34100 | Telephone | 5,160 | 5,600 | 3,420 | 5,600 | 5,600 | 5,600 |
| 34200 | Natural Gas | 1,589 | 1,083 | 2,200 | 1,083 | 1,083 | 1,083 |
| 34300 | Electricity | 4,022 | 5,000 | 3,500 | 5,000 | 5,000 | 5,000 |
| 34400 | Trash Collections | 648 | 650 | 650 | 650 | 650 | 650 |
| 34500 | Water Service | 226 | 350 | 350 | 350 | 350 | 350 |
| 34600 | Sewer Service | 430 | 360 | 360 | 360 | 360 | 360 |
| 35100 | Vehicle & Equipment Usage | 45,101 | 45,101 | 45,101 | 60,000 | 60,000 | 60,000 |
| 35150 | Fuel Usage | 20,637 | 25,000 | 16,000 | 25,000 | 25,000 | 25,000 |
| 35200 | Future Vehicle & Eq. Replacement | 64,191 | 76,858 | 76,858 | 80,266 | 80,266 | 80,266 |
| 35300 | Repairs & Maintenance | | 12,700 | 12,700 | | | |
| 36500 | Medical Services | 2,452 | 3,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 38500 | IT | 2,248 | 359 | 1,338 | 1,338 | 1,338 | 1,338 |
| 38770 | Crime Prevention | 633 | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 |
| 38771 | Firearms Supplies | 13,772 | 2,000 | 2,996 | 9,666 | 2,000 | 2,000 |
| 38772 | Certified VIN | | | | 2,500 | 2,500 | 2,500 |
| 38775 | Juvenile Diversion | 10,287 | 10,645 | 10,645 | 7,205 | 7,205 | 7,205 |
| 38776 | Rental | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| | Subtotal Charges & Services | 289,740 | 376,947 | 371,598 | 403,545 | 323,742 | 323,742 |
| 42100 | Buildings & Improvements | 20,850 | | 0 | 14,000 | | |
| 46200 | Equipment | 41,149 | 69,947 | 55,000 | 20,000 | | |
| | Subtotal Capital Outlay | 61,999 | 69,947 | 55,000 | 34,000 | 0 | 0 |
| Total - Police | | 2,282,130 | 2,421,722 | 2,445,633 | 2,671,625 | 2,588,874 | 2,641,588 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------------|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 28 - GIS | | | | | | | |
| 12100 | Salaries | 62,068 | 67,382 | 48,766 | 68,740 | 70,115 | 71,517 |
| 14100 | Social Security & Medicare | 4,565 | 5,155 | 3,731 | 5,259 | 5,364 | 5,471 |
| 14200 | Pension Contributions | 3,103 | 3,369 | 2,438 | 3,437 | 3,506 | 3,576 |
| 15100 | Group Insurance | 15,206 | 15,842 | 15,842 | 17,839 | 18,553 | 19,295 |
| 15300 | Worker's Compensation | 91 | 96 | 96 | 98 | 98 | 98 |
| | Subtotal Personnel | 85,033 | 91,844 | 70,873 | 95,373 | 97,635 | 99,957 |
| 22100 | Operating Materials & Supplies | 4,529 | 1,200 | 100 | 1,200 | 1,200 | 1,200 |
| 31100 | Liability Insurance | 67 | 70 | 71 | 74 | 74 | 74 |
| 31300 | Maintenance Agreement | 3,700 | 5,500 | 4,300 | 5,500 | 5,500 | 5,500 |
| 31600 | Professional Services | 260 | 500 | 0 | 500 | 500 | 500 |
| 33100 | Travel, Education & Training | | 250 | 0 | 250 | 250 | 250 |
| 34100 | Telephone | 253 | 170 | 170 | 170 | 170 | 170 |
| 38500 | IT | 179 | 29 | 108 | 108 | 108 | 108 |
| 38710 | Other Expenses | | 50 | 50 | 50 | 50 | 50 |
| 46200 | Equipment | 1,400 | | 4,035 | 4,500 | | |
| | Subtotal Charges & Services | 10,388 | 7,769 | 8,834 | 12,352 | 7,852 | 7,852 |
| Total - GIS | | 95,421 | 99,613 | 79,707 | 107,725 | 105,487 | 107,809 |
| 29 - Building Official | | | | | | | |
| 12100 | Salaries | 27,584 | 59,514 | 59,514 | 61,506 | 62,736 | 63,991 |
| 12200 | Part-Time Salaries | 1,869 | 1,869 | 9,500 | 9,500 | 9,500 | 9,500 |
| 13100 | Overtime | | | 472 | | | |
| 14100 | Social Security & Medicare | 2,207 | 4,553 | 5,316 | 5,432 | 5,526 | 5,622 |
| 14200 | Pension Contributions | | 2,976 | 2,976 | 3,075 | 3,137 | 3,200 |
| 15100 | Group Insurance | 6,873 | 15,969 | 15,969 | 17,817 | 18,530 | 19,271 |
| 15300 | Worker's Compensation | 45 | 23 | 91 | 91 | 91 | 91 |
| | Subtotal Personnel | 38,578 | 84,904 | 93,837 | 97,421 | 99,520 | 101,674 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 22100 | Operating Materials & Supplies | 3,759 | 5,500 | 2,400 | 1,500 | 1,500 | 1,500 |
| 31100 | Liability Insurance | | | 515 | 515 | 515 | 515 |
| 31300 | Maintenance Agreement | | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 31600 | Professional Services | 58,193 | 12,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 33100 | Travel, Education & Training | | 2,500 | 1,074 | 2,500 | 2,500 | 2,500 |
| 33600 | Dues, Memberships & Subscriptions | 190 | 500 | 135 | 500 | 500 | 500 |
| 34100 | Telephone | 233 | 170 | 170 | 170 | 170 | 170 |
| 35100 | Vehicle & Equipment Usage | | 732 | 732 | 1,000 | 1,000 | 1,000 |
| 35150 | Fuel Usage | 120 | 265 | 265 | 360 | 360 | 360 |
| 35200 | Future Vehicle & Eq. Replacement | | 2,195 | 2,195 | 2,195 | 2,195 | 2,195 |
| 38500 | IT | 179 | | 41 | 41 | 41 | 41 |
| 38710 | Other Expenses | 71 | | 67 | | | |
| | Subtotal Charges & Services | 62,745 | 24,862 | 13,594 | 14,781 | 14,781 | 14,781 |
| Total - Building Official | | 101,323 | 109,766 | 107,431 | 112,202 | 114,301 | 116,455 |
| 30 - Community Development | | | | | | | |
| 12100 | Salaries | 92,817 | 45,017 | 38,936 | 132,502 | 135,152 | 137,855 |
| 12200 | Part-Time Salaries | | | 5,700 | 4,376 | 4,464 | 4,553 |
| 12600 | Cell Phone Stipend | 39 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 |
| 13100 | Overtime | 935 | 100 | 233 | 100 | 100 | 100 |
| 14100 | Social Security & Medicare | 7,071 | 3,537 | 3,518 | 10,564 | 10,774 | 10,988 |
| 14200 | Pension Contributions | 2,050 | 2,251 | 1,947 | 6,625 | 6,758 | 6,893 |
| 15100 | Group Insurance | 13,279 | 15,817 | 13,117 | 27,290 | 28,382 | 29,517 |
| 15300 | Worker's Compensation | 111 | 115 | 115 | 117 | 117 | 117 |
| 15400 | Unemployment | 12,400 | | 3,045 | | | |
| | Subtotal Personnel | 128,702 | 67,957 | 64,686 | 182,695 | 186,866 | 191,142 |
| 22100 | Operating Materials & Supplies | 5,169 | 1,000 | 4,436 | 2,500 | 2,500 | 2,500 |
| 31100 | Liability Insurance | 172 | 165 | 181 | 189 | 189 | 189 |
| 31300 | Maintenance Agreement | 932 | 935 | 935 | 935 | 935 | 935 |
| 31600 | Professional Services | 45,271 | 179,000 | 117,900 | 72,500 | 54,000 | 54,000 |
| 32200 | Advertising & Legal Notices | 677 | 150 | 157 | 150 | 150 | 150 |
| 33100 | Travel, Education & Training | 1,391 | 2,200 | | 500 | 500 | 500 |
| 33600 | Dues, Memberships & Subscriptions | 165 | 300 | 165 | | | |
| 34100 | Telephone | 487 | 1,000 | 291 | | | |
| 38500 | IT | 534 | 325 | 851 | 851 | 851 | 851 |
| 38710 | Other Expenses | | 100 | | 100 | 100 | 100 |
| | Subtotal Charges & Services | 54,798 | 185,175 | 124,916 | 77,725 | 59,225 | 59,225 |
| Total - Community Development | | 183,500 | 253,132 | 189,602 | 260,420 | 246,091 | 250,367 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-----------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 32 - Street Maintenance | | | | | | | |
| 12100 | Salaries | 205,853 | 204,490 | 204,490 | 207,351 | 211,498 | 215,728 |
| 12600 | Cell Phone Stipend | 319 | 638 | 638 | 638 | 638 | 638 |
| 13100 | Overtime | 2,752 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 14100 | Social Security & Medicare | 15,482 | 15,884 | 15,884 | 16,102 | 16,420 | 16,743 |
| 14200 | Pension Contributions | 10,099 | 10,225 | 10,225 | 10,368 | 10,575 | 10,786 |
| 15100 | Group Insurance | 48,622 | 46,324 | 46,324 | 47,214 | 49,103 | 51,067 |
| 15300 | Worker's Compensation | 17,023 | 16,500 | 16,500 | 16,038 | 16,038 | 16,038 |
| | Subtotal Personnel | 300,150 | 296,560 | 296,560 | 300,211 | 306,771 | 313,500 |
| 22100 | Operating Materials & Supplies | 35,022 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 24600 | Asphalt & Other Surfacing | 35,459 | 42,000 | 40,000 | 45,000 | 45,000 | 45,000 |
| 31100 | Liability Insurance | 4,799 | 4,900 | 5,063 | 5,285 | 5,285 | 5,285 |
| 31300 | Maintenance Agreement | | 4,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 31600 | Professional Services | 11,389 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 31610 | Weed Abatement | 23,400 | 30,000 | 30,165 | 30,000 | 30,000 | 30,000 |
| 32200 | Advertising & Legal Notices | 113 | 500 | 0 | | | |
| 33100 | Travel, Education & Training | 1,604 | 2,000 | 250 | 250 | 250 | 250 |
| 33600 | Dues, Memberships & Subscriptions | 1,279 | 1,500 | 300 | 300 | 300 | 300 |
| 34100 | Telephone | 1,547 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 |
| 34200 | Natural Gas | 2,964 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 34300 | Electricity | 29,117 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 |
| 34400 | Trash Collections | 324 | 325 | 325 | 325 | 325 | 325 |
| 34500 | Water Service | 199 | 320 | 320 | 320 | 320 | 320 |
| 34600 | Sewer Service | 669 | 671 | 671 | 671 | 671 | 671 |
| 35100 | Vehicle & Equipment Usage | 50,000 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 |
| 35150 | Fuel Usage | 11,728 | 8,625 | 8,625 | 8,625 | 8,625 | 8,625 |
| 35200 | Future Vehicle & Eq. Replacement | 89,329 | 89,329 | 89,329 | 89,329 | 89,329 | 89,329 |
| 35300 | Repairs & Maintenance | 139 | | 611 | 1,000 | 1,000 | 1,000 |
| 36500 | Medical Expenses | 1,117 | 225 | 462 | 225 | 225 | 225 |
| 38500 | IT | 355 | 59 | 221 | 221 | 221 | 221 |
| 38710 | Other Expenses | 85 | 150 | 26 | 150 | 150 | 150 |
| 46200 | Equipment | 1,199 | | 5,415 | | | |
| | Subtotal Charges & Services | 301,837 | 321,004 | 318,683 | 318,601 | 318,601 | 318,601 |
| Total - Street Maintenance | | 601,987 | 617,564 | 615,243 | 618,812 | 625,372 | 632,101 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 44 - Animal Control | | | | | | | |
| 22100 | Operating Materials & Supplies | 2,030 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 31100 | Liability Insurance | 5,053 | 5,060 | 5,345 | 5,450 | 5,450 | 5,450 |
| 31600 | Professional Services | 19,683 | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 |
| 33100 | Travel, Education & Training | | | | 500 | 500 | 500 |
| 33600 | Dues, Memberships & Subscriptions | 45 | | 250 | 300 | 300 | 300 |
| 34100 | Telephone | 142 | 170 | 170 | 170 | 170 | 170 |
| 34200 | Natural Gas | 1,515 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 34300 | Electricity | 1,686 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 34400 | Trash Collections | 324 | 270 | 270 | 270 | 270 | 270 |
| 34500 | Water Service | 187 | 160 | 160 | 160 | 160 | 160 |
| 34600 | Sewer Service | 363 | 350 | 350 | 350 | 350 | 350 |
| 35100 | Vehicle & Equipment Usage | 2,475 | 2,475 | 2,475 | 1,200 | 1,200 | 1,200 |
| 35150 | Fuel Usage | 730 | 575 | 575 | 610 | 610 | 610 |
| 35200 | Future Vehicle & Eq. Replacement | 1,138 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| 35300 | Repairs & Maintenance | 686 | 5,000 | 5,000 | 1,000 | 1,000 | 1,000 |
| 38500 | IT | 147 | 29 | 108 | 108 | 108 | 108 |
| | Subtotal Charges & Services | 36,204 | 42,264 | 42,878 | 38,293 | 38,293 | 38,293 |
| Total - Animal Control | | <u>36,204</u> | <u>42,264</u> | <u>42,878</u> | <u>38,293</u> | <u>38,293</u> | <u>38,293</u> |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 45 - Code Enforcement | | | | | | | |
| 12100 | Salaries | 48,915 | 45,358 | 45,358 | 40,374 | 41,181 | 42,005 |
| 12600 | Cell Phone Stipend | 332 | 320 | 320 | 320 | 320 | 320 |
| 13100 | Overtime | | 500 | 1,145 | 500 | 500 | 500 |
| 14100 | Social Security & Medicare | 3,403 | 3,533 | 3,582 | 3,151 | 3,213 | 3,276 |
| 14200 | Pension Contributions | 1,587 | 2,268 | 2,268 | 2,019 | 2,059 | 2,100 |
| 15100 | Group Insurance | 18,946 | 18,753 | 18,753 | 17,758 | 18,468 | 19,207 |
| 15300 | Worker's Compensation | 495 | 500 | 500 | 511 | 511 | 511 |
| | Subtotal Personnel | 73,678 | 71,232 | 71,926 | 64,633 | 66,253 | 67,920 |
| 22100 | Operating Materials & Supplies | 172 | 150 | 250 | 150 | 150 | 150 |
| 22800 | Uniforms & Protective Clothing | | 1,000 | 305 | 1,000 | | |
| 31100 | Liability Insurance | 2,896 | 2,950 | 3,056 | 3,189 | 3,189 | 3,189 |
| 31300 | Maintenance Agreement | 621 | 625 | 625 | 625 | 625 | 625 |
| 32200 | Advertising & Legal Notices | | 200 | 0 | 200 | 200 | 200 |
| 33100 | Travel, Education & Training | | 2,500 | 56 | 2,500 | | |
| 33600 | Dues, Memberships & Subscriptions | | 200 | 0 | 100 | 100 | 100 |
| 38500 | IT | 179 | 29 | 108 | 108 | 108 | 108 |
| 38710 | Other Expenses | | | 35 | | | |
| 46200 | Equipment | 1,361 | | | 5,000 | | |
| | Subtotal Charges & Services | 5,229 | 7,654 | 4,435 | 12,872 | 4,372 | 4,372 |
| Total - Code Enforcement | | 78,907 | 78,886 | 76,361 | 77,505 | 70,625 | 72,292 |

General Fund - 02
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------|----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 47 - Cemetery | | | | | | | |
| 12100 | Salaries | 42,952 | 44,526 | 44,526 | 50,710 | 51,724 | 52,759 |
| 12200 | Part - Time Salaries | | 17,961 | 17,961 | 35,444 | 36,153 | 36,876 |
| 12600 | Cell Phone Stipend | 321 | 320 | 320 | 320 | 320 | 320 |
| 13100 | Overtime | | | | 500 | | |
| 14100 | Social Security & Medicare | 3,066 | 4,805 | 4,805 | 6,615 | 6,747 | 6,882 |
| 14200 | Pension Contributions | 2,117 | 2,226 | 2,226 | 2,536 | 2,586 | 2,638 |
| 15100 | Group Insurance | 18,541 | 19,305 | 19,305 | 22,636 | 23,541 | 24,483 |
| 15300 | Worker's Compensation | 4,792 | 4,900 | 4,900 | 4,291 | 4,291 | 4,291 |
| | Subtotal Personnel | 71,789 | 94,043 | 94,043 | 123,052 | 125,363 | 128,248 |
| 22100 | Operating Materials & Supplies | 4,189 | 6,600 | 9,321 | 7,000 | 7,000 | 7,100 |
| 22200 | Chemicals & Lab Supplies | 252 | 7,000 | 4,000 | 7,000 | 7,000 | 7,000 |
| 31100 | Liability Insurance | 488 | 500 | 515 | 538 | 538 | 538 |
| 31300 | Maintenance Agreement | 162 | 165 | 162 | 165 | 165 | 165 |
| 31350 | Tree & Landscaping | 157 | 1,000 | 500 | 16,000 | 16,000 | 1,500 |
| 31600 | Professional Services | | 500 | 0 | 500 | 500 | 500 |
| 34100 | Telephone | 165 | 205 | 205 | 205 | 205 | 205 |
| 34300 | Electricity | 2,791 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 |
| 34400 | Trash Collections | 324 | 350 | 350 | 350 | 350 | 350 |
| 34500 | Water Service | 39,345 | 53,000 | 53,000 | 48,000 | 53,000 | 53,000 |
| 34600 | Sewer Service | 300 | 350 | 350 | 350 | 350 | 350 |
| 35100 | Vehicle & Equipment Usage | 8,923 | 8,923 | 8,923 | 8,923 | 8,923 | 8,923 |
| 35150 | Fuel Usage | 2,732 | 3,105 | 2,500 | 3,105 | 3,105 | 3,105 |
| 35200 | Future Vehicle & Eq. Replacement | 9,613 | 9,613 | 9,613 | 9,613 | 9,613 | 9,613 |
| 36500 | Medical Expenses | | 300 | 180 | 300 | 300 | 300 |
| 38710 | Other Expenses | | | | | | |
| 42100 | Buildings & Improvements | 1,604 | | | 10,000 | | |
| | Subtotal Charges & Services | 71,045 | 94,361 | 92,369 | 114,799 | 109,799 | 95,399 |
| Total - Cemetery | | 142,834 | 188,404 | 186,412 | 237,851 | 235,162 | 223,647 |

**General Fund - 02
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 74 - Marketing | | | | | | | |
| 12100 | Salaries | 35,504 | 49,132 | 49,131 | 50,112 | 51,114 | 52,137 |
| 12600 | Cell Phone Stipend | 212 | 147 | 306 | 306 | 306 | 306 |
| 13100 | Overtime | 236 | 236 | | | | |
| 14100 | Social Security & Medicare | 2,666 | 3,788 | 3,782 | 3,857 | 3,934 | 4,012 |
| 14200 | Pension Contributions | 737 | 2,457 | 2,457 | 2,506 | 2,556 | 2,607 |
| 15100 | Group Insurance | 11,927 | 15,804 | 15,804 | 18,004 | 18,724 | 19,473 |
| 15300 | Worker's Compensation | | 10 | 91 | 98 | 98 | 98 |
| | Subtotal Personnel | 51,282 | 71,573 | 71,570 | 74,883 | 76,732 | 78,632 |
| 22100 | Operating Materials & Supplies | 16,225 | 10,000 | 3,279 | 12,000 | 14,000 | 16,000 |
| 31100 | Liability Insurance | 34 | 20 | 181 | 181 | 181 | 181 |
| 31600 | Professional Services | 5,823 | 15,000 | 2,514 | 10,000 | 15,000 | 15,000 |
| 32200 | Advertising & Legal Notices | | | | 25,000 | 15,000 | 15,000 |
| 33100 | Travel, Education & Training | | 1,000 | | 1,250 | 1,500 | 1,500 |
| 34100 | Telephone | 142 | 170 | 170 | 170 | 170 | 170 |
| 38500 | IT | | | | 32 | 32 | 32 |
| 38710 | Other Expenses | 604 | | | | | |
| 35100 | Vehicle & Equipment Usage | | | | 1,758 | 1,758 | 1,758 |
| 35150 | Fuel Usage | | | | 305 | 305 | 305 |
| 35200 | Future Vehicle & Eq. Replacement | | | | 220 | 220 | 220 |
| | Subtotal Charges & Services | 22,828 | 26,190 | 6,144 | 50,916 | 48,166 | 50,166 |
| Total - Marketing | | 74,110 | 97,763 | 77,714 | 125,799 | 124,898 | 128,798 |
| 76 - Fort | | | | | | | |
| 22100 | Operating Materials & Supplies | 283 | 250 | 250 | 250 | 250 | 250 |
| 31100 | Liability Insurance | 9,005 | 9,171 | 9,500 | 9,917 | 9,917 | 9,917 |
| 34100 | Telephone | 745 | 690 | 690 | 690 | 690 | 690 |
| 34300 | Electricity | 1,134 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 34400 | Trash Collections | 405 | 500 | 500 | 500 | 500 | 500 |
| 35300 | Repairs & Maintenance | | 10,000 | | | | |
| 38500 | IT | 996 | 165 | 613 | 613 | 613 | 613 |
| | Subtotal Charges & Services | 12,568 | 21,776 | 12,553 | 12,970 | 12,970 | 12,970 |
| Total - Culture | | 12,568 | 21,776 | 12,553 | 12,970 | 12,970 | 12,970 |
| 77 - IT | | | | | | | |
| 22100 | Operating Materials & Supplies | 3,233 | 2,000 | 1,500 | 1,000 | 1,000 | 1,000 |
| 31600 | Professional Services | 9,456 | 15,000 | 14,000 | 15,000 | 15,000 | 15,000 |
| 33600 | Dues, Memberships & Subscriptions | 11,558 | 9,115 | 10,268 | 10,500 | 10,500 | 10,500 |
| 46200 | Equipment | 3,666 | 5,000 | 2,000 | 5,000 | | |
| | Subtotal Charges & Services | 27,913 | 31,115 | 27,768 | 31,500 | 26,500 | 26,500 |
| Total - IT | | 27,913 | 31,115 | 27,768 | 31,500 | 26,500 | 26,500 |

**General Fund - 02
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 85 - COVID-19 | | | | | | | |
| 22100 | Operating Materials & Supplies | | | 72,144 | 0 | | |
| 31600 | Professional Services | | | 1,458 | 0 | | |
| | Total - COVID-19 | | | <u>73,602</u> | <u>0</u> | | |
| 90 - Non - Departmental | | | | | | | |
| 22100 | Operating Materials & Supplies | 1,084 | 2,000 | 1,400 | 2,000 | 2,000 | 2,000 |
| 31100 | Liability Insurance | 9,295 | 9,465 | 9,612 | 10,235 | 10,235 | 10,235 |
| 31300 | Maintenance Agreement | 7,064 | 6,180 | 6,180 | 6,180 | 6,180 | 6,180 |
| 32100 | Postage | 7,698 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| 34100 | Telephone | 2,181 | 1,000 | 2,525 | 2,571 | 2,571 | 2,571 |
| 35200 | Future Vehicle & Eq. Replacement | | | | 3,131 | 3,131 | 3,131 |
| 37100 | Lease Agreement | 359 | 1,000 | 1,000 | 1,620 | 1,620 | 1,620 |
| 38710 | Other Expenses | 800 | 1,000 | 588 | 1,000 | 1,000 | 1,000 |
| 38715 | Tabor Refund | 38,253 | | 93,789 | | | |
| 38720 | Insurance Deductible | 10,680 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | Subtotal Charges & Services | 77,414 | 34,045 | 128,494 | 40,137 | 40,137 | 40,137 |
| | Total - Non - Departmental | <u>77,414</u> | <u>34,045</u> | <u>128,494</u> | <u>40,137</u> | <u>40,137</u> | <u>40,137</u> |
| Total - General Fund | | <u>4,867,083</u> | <u>5,362,527</u> | <u>5,321,005</u> | <u>5,686,669</u> | <u>5,554,619</u> | <u>5,639,713</u> |

Conservation Trust Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|-------------------------|-------------------|----------------|-------------------|-------------------|
| Fund Balance | <u>317,788</u> | <u>341,447</u> | <u>180,517</u> | <u>217,785</u> |
| Revenues: | | | | |
| Intergovernmental | 91,000 | 91,000 | 91,000 | 91,000 |
| Income from Investments | <u>1,961</u> | <u>1,170</u> | <u>1,268</u> | <u>1,229</u> |
| Total Revenue = | <u>92,961</u> | <u>92,170</u> | <u>92,268</u> | <u>92,229</u> |
| Expenditures: | | | | |
| Capital Outlay | <u>69,302</u> | <u>253,100</u> | <u>55,000</u> | <u>10,000</u> |
| Total Expenditures = | <u>69,302</u> | <u>253,100</u> | <u>55,000</u> | <u>10,000</u> |
| Fund Balance | 341,447 | 180,517 | 217,785 | 300,013 |

Conservation Trust Fund - 15
Revenue - 00

| Account | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|-----------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| Intergovernmental Revenues | | | | | | | |
| 63440 | Lottery Proceeds | 101,822 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 |
| | Subtotal Intergov. Revenues | 101,822 | 91,000 | 91,000 | 91,000 | 91,000 | 91,000 |
| Income From Investments | | | | | | | |
| 66110 | Interest on Investments | 5,711 | 5,600 | 1,961 | 1,170 | 1,268 | 1,229 |
| | Sub. Income From Investmen | 5,711 | 5,600 | 1,961 | 1,170 | 1,268 | 1,229 |
| Total - Conservation Trust Fund | | 107,533 | 96,600 | 92,961 | 92,170 | 92,268 | 92,229 |

Conservation Trust Fund - 15 Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 25 -Mountain View Park | | | | | | | |
| 43200 | Improvements other than Buildings | 427 | | 15,300 | 21,300 | 20,000 | |
| | Total: Mountain View Park | 427 | 0 | 15,300 | 21,300 | 20,000 | 0 |
| 27 -Cleland Park | | | | | | | |
| 43200 | Improvements other than Buildings | 516 | 61,500 | 1,170 | 75,000 | 0 | |
| | Total: Cleland Park | 516 | 61,500 | 1,170 | 75,000 | 0 | 0 |
| 29 -Confluence Park | | | | | | | |
| 43200 | Improvements other than Buildings | 39,272 | 101,000 | 39,000 | 118,300 | 35,000 | 10,000 |
| | Total: Confluence Park | 39,272 | 101,000 | 39,000 | 118,300 | 35,000 | 10,000 |
| 32 -Cottonwood Park | | | | | | | |
| 43200 | Improvements other than Buildings | 7,530 | 21,000 | 8,500 | 20,000 | | |
| | Total: Cottonwood Park | 7,530 | 21,000 | 8,500 | 20,000 | 0 | 0 |
| 60 - Parks Development | | | | | | | |
| 22100 | Operating Materials & Supplies | 4,116 | 6,500 | 4,000 | 6,500 | | |
| | Subtotal Charges & Services | 4,116 | 6,500 | 4,000 | 6,500 | - | - |
| 43200 | Improvements other than Buildings | - | 9,000 | 1,332 | 12,000 | - | |
| | Subtotal Capital Outlay | - | 9,000 | 1,332 | 12,000 | - | - |
| | Total: Parks Development | 4,116 | 15,500 | 5,332 | 18,500 | 0 | 0 |
| Total Conservation Trust Fund | | 51,861 | 199,000 | 69,302 | 253,100 | 55,000 | 10,000 |

Parks & Recreation Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|---------------------------|-------------------|------------------|-------------------|-------------------|
| Fund Balance | 479,833 | 393,652 | 267,538 | 141,487 |
| Revenues: | | | | |
| Taxes | 2,189,092 | 2,235,624 | 2,279,337 | 2,323,924 |
| Admissions | 190,155 | 428,000 | 442,750 | 449,250 |
| Fees | 11,355 | 37,000 | 39,000 | 40,000 |
| Youth | 45,097 | 70,000 | 71,000 | 72,000 |
| Aquatics | 13,000 | 27,500 | 30,000 | 31,500 |
| Rental | 20,272 | 40,750 | 42,450 | 44,000 |
| Miscellaneous | 107,552 | 449,683 | 100,390 | 103,082 |
| Transfers From Other Fund | 100,000 | 0 | 100,000 | 150,000 |
| Total Revenue = | <u>2,676,523</u> | <u>3,288,557</u> | <u>3,104,927</u> | <u>3,213,755</u> |
| Expenditures: | | | | |
| Personnel | 1,771,951 | 2,032,004 | 2,077,761 | 2,124,673 |
| Charges & Services | 872,178 | 998,167 | 1,015,717 | 1,036,717 |
| Capital Outlay | 118,575 | 384,500 | 137,500 | 35,000 |
| Total Expenditures = | <u>2,762,704</u> | <u>3,414,671</u> | <u>3,230,978</u> | <u>3,196,390</u> |
| Fund Balance | 393,652 | 267,538 | 141,487 | 158,852 |

Parks & Recreation Fund - 18
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------|-------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| Taxes | | | | | | | |
| 61310 | Sales Tax | 2,010,759 | 2,030,969 | 2,142,769 | 2,185,624 | 2,229,337 | 2,273,924 |
| 61320 | Use Tax | 65,401 | 66,500 | 46,323 | 50,000 | 50,000 | 50,000 |
| | Subtotal Taxes | 2,076,160 | 2,097,469 | 2,189,092 | 2,235,624 | 2,279,337 | 2,323,924 |
| Admissions | | | | | | | |
| 64670 | Recreation Center Memberships | 166,613 | 176,000 | 85,000 | 170,000 | 175,000 | 178,000 |
| 64603 | Fitness Training Revenue | 66,523 | 41,000 | 18,500 | 28,500 | 30,000 | 30,000 |
| 64677 | School Programs | 6,500 | 6,500 | 6,500 | 6,500 | 6,750 | 6,750 |
| 64605 | Leisure Revenue | | | | 12,000 | 13,000 | 14,000 |
| 64610 | Leisure Recreation Fees | 12,289 | 20,000 | 1,655 | 11,000 | 12,000 | 13,000 |
| 64611 | General Daily Admissions | 110,505 | 115,000 | 46,500 | 115,000 | 116,000 | 116,500 |
| 64614 | General Punch Passes | 97,001 | 89,000 | 32,000 | 85,000 | 90,000 | 91,000 |
| | Subtotal Admissions | 459,431 | 447,500 | 190,155 | 428,000 | 442,750 | 449,250 |
| Fees | | | | | | | |
| 64665 | Adult Sports | 34,883 | 37,000 | 11,355 | 37,000 | 39,000 | 40,000 |
| | Subtotal Fees | 34,883 | 37,000 | 11,355 | 37,000 | 39,000 | 40,000 |
| Youth | | | | | | | |
| 64660 | Youth Sports | 73,410 | 70,000 | 45,097 | 70,000 | 71,000 | 72,000 |
| | Subtotal Youth | 73,410 | 70,000 | 45,097 | 70,000 | 71,000 | 72,000 |
| Aquatics | | | | | | | |
| 64673 | Other Swimming Pool | 9,011 | 8,500 | 500 | 7,500 | 8,000 | 8,500 |
| 64674 | Swimming Lessons & Classes | 23,142 | 25,000 | 12,500 | 20,000 | 22,000 | 23,000 |
| | Subtotal Aquatics | 32,153 | 33,500 | 13,000 | 27,500 | 30,000 | 31,500 |
| Rental | | | | | | | |
| 64652 | Concessions Sales - Rental | 1,800 | 1,800 | 0 | 1,800 | 1,800 | 1,800 |
| 66235 | Equipment Rental | 3,143 | 2,400 | 1,402 | 2,400 | 2,500 | 2,750 |
| 66245 | Child Care Rental | 5,720 | 5,700 | 1,425 | 500 | 1,000 | 1,200 |
| 66250 | Recreation Facility | 39,618 | 38,500 | 13,000 | 29,000 | 30,000 | 31,000 |
| 66260 | Recreation Field | 250 | 250 | 0 | 250 | 250 | 250 |
| 66270 | Parks Rental | 6,475 | 6,700 | 4,445 | 6,800 | 6,900 | 7,000 |
| | Subtotal Rental | 57,006 | 55,350 | 20,272 | 40,750 | 42,450 | 44,000 |

Parks & Recreation Fund - 18
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|------------------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| Miscellaneous | | | | | | | |
| 63600 | Other State Grants | 14,324 | 407,059 | 49,498 | 350,000 | | |
| 64681 | Sales of Merchandise | 8,629 | 11,000 | 3,500 | 11,500 | 12,000 | 12,500 |
| 64682 | Vending Machine | 20,858 | 19,500 | 6,800 | 20,000 | 20,000 | 21,500 |
| 66460 | Donations | | | 2,250 | | | |
| 66474 | Silver Sneakers | 63,838 | 43,000 | 35,000 | 60,000 | 60,000 | 60,000 |
| 66477 | Silver & Fit | 5,203 | 6,500 | 5,000 | 6,000 | 6,500 | 7,000 |
| 66536 | Advertising | 1,656 | 2,500 | 1,200 | 1,200 | 1,500 | 1,758 |
| 66550 | Optuim United | | 18,000 | | | | |
| 66570 | Other | 4,305 | | 1,981 | | | |
| | Subtotal Miscellaneous | 118,813 | 507,559 | 105,229 | 448,700 | 100,000 | 102,758 |
| Income From Investments | | | | | | | |
| 66110 | Interest on Investments | 7,156 | 3,600 | 2,323 | 983 | 390 | 324 |
| | Sub. Income From Investments | 7,156 | 3,600 | 2,323 | 983 | 390 | 324 |
| Other Financing Sources | | | | | | | |
| 67702 | Transfer From ML&P | | 100,000 | 100,000 | | 100,000 | 150,000 |
| | Total Subsidies | 0 | 100,000 | 100,000 | 0 | 100,000 | 150,000 |
| Total - Parks & Recreation Fund | | 2,859,012 | 3,351,978 | 2,676,523 | 3,288,557 | 3,104,927 | 3,213,755 |

**Parks & Recreation Fund - 18
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|------------------------|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 50 -Aquatics | | | | | | | |
| 12100 | Salaries | 100,245 | 85,876 | 85,876 | 87,601 | 89,353 | 91,140 |
| 12200 | Part - Time Salaries | 207,026 | 238,776 | 167,000 | 235,000 | 239,700 | 244,494 |
| 12600 | Cell Phone Stipend | 61 | 320 | 320 | 320 | 320 | 320 |
| 13100 | Overtime | 1,008 | | 1,403 | | | |
| 14100 | Social Security & Medicare | 23,480 | 24,860 | 19,369 | 24,703 | 25,197 | 25,700 |
| 14200 | Pension Contributions | 3,207 | 4,294 | 4,294 | 4,380 | 4,468 | 4,557 |
| 15100 | Group Insurance | 16,064 | 16,091 | 16,091 | 18,439 | 19,177 | 19,944 |
| 15300 | Worker's Compensation | 8,966 | 9,000 | 9,000 | 9,685 | 9,685 | 9,685 |
| 15400 | Unemployment | | | 2,839 | | | |
| | Subtotal Personnel | 360,057 | 379,217 | 306,192 | 380,129 | 387,899 | 395,840 |
| 22100 | Operating Materials & Supplies | 7,211 | 12,000 | 9,500 | 10,000 | 10,500 | 11,000 |
| 22200 | Chemicals & Lab Supplies | 16,472 | 21,000 | 15,000 | 18,000 | 20,000 | 21,000 |
| 22800 | Uniforms & Protective Clothing | 708 | 1,300 | 750 | 1,200 | 1,300 | 1,400 |
| 31100 | Liability Insurance | 22,881 | 22,840 | 24,220 | 24,960 | 24,960 | 24,960 |
| 32200 | Advertising & Legal Notices | | 150 | | | | |
| 33100 | Travel , Education & Training | 2,406 | 2,000 | 1,100 | 1,500 | 2,000 | 2,150 |
| 33600 | Dues, Memberships & Subscrip | 815 | 850 | 794 | 800 | 1,500 | 1,750 |
| 35300 | Repairs & Maintenance | 14,644 | 17,000 | 5,000 | 15,000 | 16,000 | 17,000 |
| 36500 | Medical Services | 630 | 700 | 245 | 500 | 550 | 600 |
| 38710 | Other | 320 | | 96 | | | |
| | Subtotal Charges & Services | 66,087 | 77,840 | 56,705 | 71,960 | 76,810 | 79,860 |
| 42100 | Buildings & Improvement | | 45,000 | | | | |
| 46200 | Equipment | | 11,000 | 11,008 | 8,000 | 53,000 | |
| | Subtotal Capital Outlay | 0 | 56,000 | 11,008 | 8,000 | 53,000 | 0 |
| Total: Aquatics | | <u>426,144</u> | <u>513,057</u> | <u>373,905</u> | <u>460,089</u> | <u>517,709</u> | <u>475,700</u> |

Parks & Recreation Fund - 18
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|----------------------|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 52 - Sports | | | | | | | |
| 12100 | Salaries | 83,570 | 101,769 | 101,769 | 117,520 | 119,870 | 122,268 |
| 12200 | Part - Time Salaries | 52,054 | 55,989 | 26,000 | 57,000 | 58,140 | 59,303 |
| 12600 | Cell Phone Stipend | 562 | 320 | 613 | 613 | 613 | 613 |
| 13100 | Overtime | 135 | | | | | |
| 14100 | Social Security & Medicare | 9,841 | 12,093 | 9,821 | 13,398 | 13,665 | 13,937 |
| 14200 | Pension Contributions | 4,013 | 5,088 | 5,088 | 5,876 | 5,994 | 6,113 |
| 15100 | Group Insurance | 32,406 | 33,725 | 33,725 | 45,128 | 46,933 | 48,810 |
| 15300 | Worker's Compensation | 2,989 | 3,000 | 3,000 | 3,065 | 3,065 | 3,065 |
| 15400 | Unemployment | | | 220 | | | |
| | Subtotal Personnel | 185,570 | 211,984 | 180,237 | 242,600 | 248,280 | 254,109 |
| 22100 | Operating Materials & Supplies | 5,327 | 5,000 | 2,500 | 5,000 | 5,000 | 5,000 |
| 26925 | Youth Sports | 38,758 | 40,000 | 25,000 | 40,000 | 42,000 | 42,500 |
| 26950 | Adult Sports | 5,648 | 8,000 | 2,200 | 8,000 | 8,500 | 8,750 |
| 31100 | Liability Insurance | 317 | 325 | 325 | 350 | 350 | 350 |
| 31600 | Professional Services | 1,120 | 750 | 1,100 | 1,500 | 1,500 | 1,750 |
| 33100 | Travel , Education & Training | 552 | 1,000 | 0 | 1,000 | 1,000 | 1,500 |
| 33600 | Dues, Memberships & Subscrip | 280 | 250 | 250 | 250 | 250 | 250 |
| 36500 | Medical Services | 525 | 525 | 634 | 600 | 600 | 600 |
| 38710 | Other | 1,984 | 2,000 | 1,800 | 2,000 | 2,000 | 2,000 |
| | Subtotal Charges & Services | 54,511 | 57,850 | 33,809 | 58,700 | 61,200 | 62,700 |
| Total: Sports | | <u>240,081</u> | <u>269,834</u> | <u>214,046</u> | <u>301,300</u> | <u>309,480</u> | <u>316,809</u> |

Parks & Recreation Fund - 18
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-----------------------|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 53 - Fitness | | | | | | | |
| 12100 | Salaries | 60,317 | 69,398 | 69,398 | 70,787 | 72,203 | 73,647 |
| 12200 | Part - Time Salaries | 75,797 | 46,500 | 26,583 | 47,500 | 48,450 | 49,419 |
| 12600 | Cell Phone Stipend | 161 | 160 | 160 | 160 | 160 | 160 |
| 14100 | Social Security & Medicare | 10,313 | 8,878 | 7,355 | 9,061 | 9,242 | 9,427 |
| 14200 | Pension Contributions | 2,670 | 3,470 | 3,470 | 3,539 | 3,610 | 3,682 |
| 15100 | Group Insurance | 15,369 | 16,427 | 16,427 | 17,969 | 18,688 | 19,435 |
| 15300 | Worker's Compensation | 2,989 | 3,000 | 3,000 | 3,065 | 3,065 | 3,065 |
| 15400 | Unemployment | | | 850 | | | |
| | Subtotal Personnel | 167,616 | 147,833 | 127,243 | 152,082 | 155,418 | 158,835 |
| 22100 | Operating Materials & Supplies | 29,250 | 14,000 | 16,000 | 16,000 | 16,500 | 17,000 |
| 31100 | Liability Insurance | 171 | 175 | 180 | 188 | 188 | 188 |
| 31600 | Professional Services | 10,729 | 11,500 | 3,000 | 5,000 | 7,500 | 8,000 |
| 33100 | Travel , Education & Training | 3,507 | 4,000 | 5,000 | 4,000 | 4,000 | 4,000 |
| 33600 | Dues, Memberships & Subscrip | 691 | 700 | 700 | 750 | 800 | 850 |
| 35300 | Repairs & Maintenance | 14,939 | 15,000 | 11,000 | 15,000 | 15,500 | 16,000 |
| 36500 | Medical Services | 210 | 200 | 100 | 200 | 200 | 200 |
| 38710 | Other | 725 | 710 | 630 | 700 | 700 | 700 |
| | Subtotal Charges & Services | 60,222 | 46,285 | 36,610 | 41,838 | 45,388 | 46,938 |
| 46200 | Equipment | | 35,000 | 15,860 | | | |
| | Subtotal Capital Outlay | 0 | 35,000 | 15,860 | 0 | 0 | 0 |
| Total: Fitness | | <u>227,838</u> | <u>229,118</u> | <u>179,713</u> | <u>193,920</u> | <u>200,806</u> | <u>205,773</u> |

Parks & Recreation Fund - 18
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 54 - Facility Operations/ Special Events | | | | | | | |
| 12100 | Salaries | 57,405 | 28,943 | 43,660 | 29,522 | 30,112 | 30,715 |
| 12200 | Part - Time Salaries | 3,845 | 10,000 | 5,000 | 10,000 | 10,200 | 10,404 |
| 12600 | Cell Phone Stipend | 319 | 320 | 320 | 320 | 320 | 320 |
| 14100 | Social Security & Medicare | 4,510 | 3,004 | 3,747 | 3,048 | 3,108 | 3,170 |
| 14200 | Pension Contributions | 2,686 | 1,447 | 2,183 | 1,476 | 1,506 | 1,536 |
| 15100 | Group Insurance | 15,117 | 7,918 | 7,918 | 8,906 | 9,262 | 9,633 |
| 15300 | Worker's Compensation | 619 | 610 | 610 | 623 | 623 | 623 |
| | Subtotal Personnel | 84,501 | 52,242 | 63,438 | 53,895 | 55,132 | 56,400 |
| 22100 | Operating Materials & Supplies | 4,611 | 12,000 | 2,000 | 12,000 | 12,500 | 12,750 |
| 31100 | Liability Insurance | 171 | 175 | 180 | 188 | 188 | 188 |
| 31600 | Professional Services | 1,260 | 3,500 | 350 | 3,500 | 3,500 | 3,500 |
| 32200 | Advertising & Legal Notices | 17,373 | 12,000 | 4,500 | 10,000 | 10,000 | 10,000 |
| 33100 | Travel , Education & Training | 57 | | 128 | | | |
| 33150 | Leisure Travel | | | | 9,400 | 9,650 | 10,200 |
| 33600 | Dues, Memberships & Subscrip | 103 | | | | | |
| | Subtotal Charges & Services | 23,575 | 27,675 | 7,158 | 35,088 | 35,838 | 36,638 |
| Total: Facility Operations | | <u>108,076</u> | <u>79,917</u> | <u>70,596</u> | <u>88,983</u> | <u>90,970</u> | <u>93,038</u> |

**Parks & Recreation Fund - 18
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 56 - Leisure | | | | | | | |
| 22100 | Operating Materials & Supplies | | | | 8,800 | 9,000 | 9,500 |
| 33100 | Travel , Education & Training | | | | 600 | 650 | 700 |
| | Total - Leisure | | | | <u>9,400</u> | <u>9,650</u> | <u>10,200</u> |
| 60 - Customer Service | | | | | | | |
| 12100 | Salaries | 95,458 | 117,419 | 117,419 | 92,254 | 94,099 | 95,981 |
| 12200 | Part-Time Salaries | 57,632 | 40,966 | 30,000 | 35,000 | 35,700 | 36,414 |
| 12600 | Cell Phone Stipend | 80 | | | | | |
| 14100 | Social Security & Medicare | 11,129 | 12,116 | 11,278 | 9,735 | 9,930 | 10,128 |
| 14200 | Pension Contributions | 4,631 | 5,871 | 5,871 | 4,613 | 4,705 | 4,799 |
| 15100 | Group Insurance | 38,555 | 55,704 | 55,704 | 49,464 | 51,443 | 53,500 |
| 15300 | Worker's Compensation | 1,403 | 1,400 | 1,400 | 1,430 | 1,430 | 1,430 |
| | Subtotal Personnel | <u>208,888</u> | <u>233,476</u> | <u>221,672</u> | <u>192,496</u> | <u>197,306</u> | <u>202,253</u> |
| 22100 | Operating Materials & Supplies | 5,691 | 4,500 | 2,500 | 4,500 | 5,000 | 5,500 |
| 22400 | Pro-Shop Supplies | 3,410 | 6,000 | 2,300 | 6,000 | 6,000 | 6,500 |
| 22405 | Vending Supplies | 12,218 | 10,000 | 4,000 | 10,000 | 10,500 | 10,500 |
| 31100 | Liability Insurance | 153 | 155 | 161 | 168 | 168 | 168 |
| 33100 | Travel , Education & Training | 117 | 1,200 | 15 | 150 | 200 | 250 |
| 33600 | Dues, Memberships & Subscrip | 103 | 105 | 103 | 115 | 115 | 115 |
| 35300 | Repairs & Maintenance | 1,466 | 600 | | 600 | 200 | 200 |
| 36500 | Medical Expenses | 70 | 100 | 140 | 150 | 150 | 150 |
| 38710 | Other Expenses | 64 | | 16 | | | |
| 46200 | Equipment | | | 2,935 | 3,000 | 4,000 | |
| | Subtotal Charges & Services | <u>23,292</u> | <u>22,660</u> | <u>12,170</u> | <u>24,683</u> | <u>26,333</u> | <u>23,383</u> |
| Total: Customer Service Rec Cer | | <u>232,180</u> | <u>256,136</u> | <u>233,842</u> | <u>217,179</u> | <u>223,639</u> | <u>225,636</u> |

**Parks & Recreation Fund - 18
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 64 - Buildings & Grounds Maintenance Rec Center | | | | | | | |
| 12100 | Salaries | 76,665 | 86,713 | 86,713 | 86,964 | 88,703 | 90,477 |
| 12200 | Part-Time Salaries | 33,800 | 30,165 | 30,165 | 30,768 | 31,384 | 32,011 |
| 12600 | Cell Phone Stipend | 77 | 80 | 80 | 80 | 80 | 80 |
| 14100 | Social Security & Medicare | 8,334 | 8,941 | 8,941 | 9,007 | 9,187 | 9,370 |
| 14200 | Pension Contributions | 3,463 | 4,336 | 4,336 | 4,348 | 4,435 | 4,524 |
| 15100 | Group Insurance | 19,235 | 18,812 | 18,812 | 26,962 | 28,040 | 29,162 |
| 15300 | Worker's Compensation | 2,527 | 2,520 | 2,520 | 2,575 | 2,575 | 2,575 |
| | Subtotal Personnel | 144,101 | 151,567 | 151,567 | 160,704 | 164,404 | 168,200 |
| 22100 | Operating Materials & Supplies | 25,019 | 24,000 | 23,000 | 26,500 | 27,000 | 40,500 |
| 31100 | Liability Insurance | 209 | 213 | 220 | 230 | 230 | 230 |
| 33100 | Travel , Education & Training | 30 | 100 | 30 | 100 | 100 | 100 |
| 35300 | Repairs & Maintenance | 41,082 | 51,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 38710 | Other Expenses | 569 | | | | | |
| | Subtotal Charges & Services | 66,909 | 75,313 | 58,250 | 61,830 | 62,330 | 75,830 |
| 42100 | Buildings & Improvement | 22,995 | 8,000 | 15,000 | 21,500 | 84,500 | 35,000 |
| 46200 | Equipment | | | 10,839 | 5,000 | 0 | |
| | Subtotal Capital Outlay | 22,995 | 8,000 | 25,839 | 26,500 | 84,500 | 35,000 |
| Total: Building & Grounds Main | | <u>234,005</u> | <u>234,880</u> | <u>235,656</u> | <u>249,034</u> | <u>311,234</u> | <u>279,030</u> |

Parks & Recreation Fund - 18
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 65 - Administration & General | | | | | | | |
| 12100 | Salaries | 157,441 | 163,414 | 163,414 | 165,623 | 168,935 | 172,314 |
| 12200 | Part-Time Salaries | | 15,000 | 7,728 | | | |
| 12600 | Cell Phone Stipend | 1,575 | 1,569 | 1,569 | 1,569 | 1,569 | 1,569 |
| 14100 | Social Security & Medicare | 11,909 | 13,769 | 13,212 | 12,790 | 13,044 | 13,302 |
| 14200 | Pension Contributions | 7,872 | 8,171 | 8,171 | 8,281 | 8,447 | 8,616 |
| 15100 | Group Insurance | 19,041 | 18,247 | 18,247 | 23,494 | 24,434 | 25,411 |
| 15300 | Worker's Compensation | 943 | 925 | 925 | 945 | 945 | 945 |
| | Subtotal Personnel | 198,781 | 221,094 | 213,266 | 212,702 | 217,374 | 222,157 |
| 22100 | Operating Materials & Supplies | 6,413 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 31100 | Liability Insurance | 33,737 | 33,735 | 35,329 | 36,873 | 36,873 | 36,873 |
| 31200 | Copies | 8,420 | 6,400 | 6,400 | 6,500 | 7,000 | 7,000 |
| 31300 | Maintenance Agreement | 3,660 | 3,700 | 3,800 | 5,800 | 5,800 | 5,800 |
| 31410 | Accounting & Administration F | 224,076 | 157,168 | 157,168 | 157,168 | 157,168 | 157,168 |
| 33100 | Travel , Education & Training | 352 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 33600 | Dues, Memberships & Subscrip | 1,349 | 1,500 | 1,200 | 1,500 | 1,500 | 1,500 |
| 34100 | Telephone | 6,159 | 5,640 | 5,640 | 5,640 | 5,640 | 5,640 |
| 34200 | Natural Gas | 72,191 | 72,000 | 72,000 | 72,000 | 72,000 | 72,000 |
| 34300 | Electricity | 83,932 | 90,000 | 76,000 | 85,000 | 85,000 | 85,000 |
| 34400 | Trash Collections | 3,424 | 3,054 | 3,054 | 3,054 | 3,054 | 3,054 |
| 34500 | Water Service | 7,728 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| 34600 | Sewer Service | 3,423 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 35100 | Vehicle & Equipment Usage | 4,213 | 4,213 | 4,213 | 3,993 | 3,993 | 3,993 |
| 35150 | Fuel Usage | 782 | 500 | 500 | 195 | 195 | 195 |
| 35200 | Future Vehicle & Eq. Replacem | 2,953 | 3,815 | 3,815 | 2,101 | 2,101 | 2,101 |
| 38500 | IT | 2,735 | 480 | 2,162 | 2,162 | 2,162 | 2,162 |
| 38710 | Other | 9,222 | | 337 | | | |
| 38720 | Insurance Deductible | 2,166 | | | | | |
| | Subtotal Charges & Services | 476,935 | 401,705 | 391,118 | 401,486 | 401,986 | 401,986 |
| 46200 | Equipment | 1,406 | 40,000 | 20,000 | | | |
| | Subtotal Capital Outlay | 1,406 | 40,000 | 20,000 | 0 | 0 | 0 |
| Total: Administration & General | | <u>677,122</u> | <u>662,799</u> | <u>624,384</u> | <u>614,188</u> | <u>619,360</u> | <u>624,143</u> |

**Parks & Recreation Fund - 18
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|----------------------|-----------------------------------|----------------|------------------|-------------------|------------------|-------------------|-------------------|
| 80 - Parks | | | | | | | |
| 12100 | Salaries | 212,230 | 256,660 | 256,660 | 250,374 | 255,381 | 260,489 |
| 12200 | Part - Time Salaries | 133,489 | 204,822 | 112,000 | 208,199 | 212,363 | 216,610 |
| 12600 | Cell Phone Stipend | 1,124 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 |
| 14100 | Social Security & Medicare | 25,770 | 35,389 | 28,288 | 35,167 | 35,868 | 36,584 |
| 14200 | Pension Contributions | 10,218 | 12,833 | 12,833 | 12,519 | 12,769 | 13,024 |
| 15100 | Group Insurance | 60,284 | 78,436 | 78,436 | 110,684 | 115,111 | 119,716 |
| 15300 | Worker's Compensation | 15,757 | 15,500 | 15,500 | 15,835 | 15,835 | 15,835 |
| 15400 | Unemployment | 3,466 | 5,000 | 3,500 | 3,500 | 3,500 | 3,500 |
| | Subtotal Personnel | 462,338 | 609,760 | 508,337 | 637,397 | 651,948 | 666,878 |
| 22100 | Operating Materials & Supplies | 26,327 | 28,600 | 28,000 | 30,000 | 30,500 | 31,000 |
| 22200 | Chemicals & Lab Supplies | 14,378 | 16,000 | 16,000 | 17,000 | 18,000 | 19,000 |
| 31100 | Liability Insurance | 4,727 | 4,815 | 4,987 | 5,206 | 5,206 | 5,206 |
| 31350 | Tree & Landscaping | 8,563 | 14,000 | 9,188 | 14,000 | 14,500 | 15,000 |
| 31600 | Professional Services | 8,379 | 11,000 | 8,000 | 8,500 | 9,000 | 9,500 |
| 32200 | Advertising & Legal Notices | 90 | 250 | | | | |
| 33100 | Travel, Education & Training | | 1,600 | 58 | 500 | 500 | 500 |
| 34100 | Telephone | 1,472 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 34200 | Natural Gas | 1,922 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 34300 | Electricity | 12,246 | 17,500 | 14,000 | 14,500 | 15,000 | 15,500 |
| 34400 | Trash Collections | 7,695 | 6,400 | 6,400 | 6,400 | 6,400 | 6,400 |
| 34500 | Water Service | 57,303 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 34600 | Sewer Service | 1,175 | 1,275 | 1,275 | 1,275 | 1,275 | 1,275 |
| 35100 | Vehicle & Equipment Usage | 40,000 | 46,975 | 46,975 | 46,975 | 46,975 | 46,975 |
| 35150 | Fuel Usage | 9,483 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 35200 | Future Vehicle & Eq. Replacem | 54,148 | 54,575 | 54,575 | 59,198 | 59,198 | 59,198 |
| 35300 | Repairs & Maintenance | | 500 | 0 | 750 | 750 | 750 |
| 36500 | Medical Expenses | 421 | 500 | 605 | 500 | 500 | 500 |
| 38500 | IT | 675 | | 183 | 183 | 183 | 183 |
| 38710 | Other Expenses | 226 | | 820 | | | |
| 38720 | Insurance Deductible | 331 | | | | | |
| | Subtotal Charges & Services | 249,561 | 276,740 | 263,816 | 277,737 | 280,737 | 283,737 |
| 42100 | Improvements Other Than Buildings | | 410,000 | 45,868 | 350,000 | | |
| | Subtotal Capital Outlay | 0 | 410,000 | 45,868 | 350,000 | 0 | 0 |
| Total - Parks | | <u>711,899</u> | <u>1,296,500</u> | <u>818,021</u> | <u>1,265,134</u> | <u>932,685</u> | <u>950,615</u> |

Parks & Recreation Fund - 18
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 85 - Horse Arena | | | | | | | |
| 12200 | Part - Time Salaries | | 6,828 | | | | |
| 14100 | Social Security & Medicare | | 522 | | | | |
| | Subtotal Personnel | | 7,350 | 0 | | | |
| 22100 | Operating Materials & Supplies | | 2,500 | | | | |
| 34300 | Electricity | 84 | 74 | 30 | 75 | 75 | 75 |
| 34500 | Water Service | 9 | 75 | 0 | 75 | 75 | 75 |
| 34600 | Sewer Service | 300 | 300 | 175 | 300 | 300 | 300 |
| 35100 | Vehicle & Equipment Usage | 425 | 425 | 425 | | | |
| 35150 | Fuel Usage | 38 | 288 | 288 | | | |
| 35200 | Future Vehicle & Eq. Replacem | 561 | 561 | 561 | | | |
| 46200 | Equipment | | 17,000 | | | | |
| | Subtotal Charges & Services | 1,417 | 21,223 | 1,479 | 450 | 450 | 450 |
| Total - Horse Arena | | <u>1,417</u> | <u>28,573</u> | <u>1,479</u> | <u>450</u> | <u>450</u> | <u>450</u> |
| 90 - Non - Departmental | | | | | | | |
| 31100 | Liability Insurance | 5,747 | 5,855 | 6,063 | 6,329 | 6,329 | 6,329 |
| 35200 | Future Vehicle & Eq. Replacement | | | | 1,166 | 1,166 | 1,166 |
| 38100 | Bank Service Fees | 6,524 | 7,500 | 5,000 | 7,500 | 7,500 | 7,500 |
| | Subtotal Charges & Services | 12,271 | 13,355 | 11,063 | 14,995 | 14,995 | 14,995 |
| Total: Non - Departmental | | <u>12,271</u> | <u>13,355</u> | <u>11,063</u> | <u>14,995</u> | <u>14,995</u> | <u>14,995</u> |
| Total - Parks & Recreation Fund | | <u><u>2,871,033</u></u> | <u><u>3,584,171</u></u> | <u><u>2,762,704</u></u> | <u><u>3,414,671</u></u> | <u><u>3,230,978</u></u> | <u><u>3,196,390</u></u> |

C.W.C.I. Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|--------------------------------|-------------------|------------------|-------------------|-------------------|
| Fund Balance | <u>2,308,004</u> | <u>3,037,918</u> | <u>3,273,827</u> | <u>3,886,998</u> |
| Revenues: | | | | |
| Taxes | 3,007,881 | 3,062,601 | 3,114,584 | 3,167,523 |
| Income from Investments | 14,737 | 6,786 | 3,315 | 5,460 |
| Grants | 25,000 | 0 | 0 | 0 |
| Contributions for Construction | 0 | 0 | 0 | 5,000 |
| Other Financing Sources | 0 | 0 | 0 | 0 |
| Miscellaneous | 51,678 | 0 | 0 | 0 |
| Total Revenue = | <u>3,099,296</u> | <u>3,069,387</u> | <u>3,117,899</u> | <u>3,177,983</u> |
| Expenditures: | | | | |
| Charges & Services | 112,631 | 469,428 | 116,928 | 116,928 |
| Capital Outlay | 787,000 | 1,160,000 | 1,160,000 | 1,210,000 |
| Transfers to Other Funds | 1,469,751 | 1,204,050 | 1,227,800 | 1,225,300 |
| Total Expenditures = | <u>2,369,382</u> | <u>2,833,478</u> | <u>2,504,728</u> | <u>2,552,228</u> |
| Fund Balance | 3,037,918 | 3,273,827 | 3,886,998 | 4,512,753 |

**City Wide Capital Improvements - 19
Revenue - 00**

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|----------------------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| Taxes | | | | | | | |
| 61310 | Sales Tax | 2,010,759 | 2,030,969 | 2,142,769 | 2,185,624 | 2,229,337 | 2,273,924 |
| 61320 | Use Tax | 65,359 | 66,500 | 46,323 | 50,000 | 50,000 | 50,000 |
| 61340 | Delta County Sales Tax | 751,499 | 678,720 | 818,789 | 826,977 | 835,247 | 843,599 |
| | Subtotal Charges & Services | 2,827,617 | 2,776,189 | 3,007,881 | 3,062,601 | 3,114,584 | 3,167,523 |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | 33,862 | 25,000 | 14,737 | 6,786 | 3,315 | 5,460 |
| | Subtotal Income From Investments | 33,862 | 25,000 | 14,737 | 6,786 | 3,315 | 5,460 |
| Miscellaneous Revenues | | | | | | | |
| 63331 | Grants | 1,140 | 60,000 | 25,000 | | | |
| 66420 | Contributions For Construction | 200,816 | 5,000 | | | | 5,000 |
| 66570 | Other Revenue | | | | | | |
| 67210 | Sale of Assets | 1,508 | | 51,678 | | | |
| | Subtotal Miscellaneous Revenues | 203,464 | 65,000 | 76,678 | 0 | 0 | 5,000 |
| Total: | | | | | | | |
| City Wide Capital Improvements Fund | | 3,064,943 | 2,866,189 | 3,099,296 | 3,069,387 | 3,117,899 | 3,177,983 |

City Wide Capital Improvements Fund - 19
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|---|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 15 - Miscellaneous Engineering | | | | | | | |
| 31600 | Professional Services | 4,292 | 15,000 | 370 | 15,000 | 15,000 | 15,000 |
| | Total: Miscellaneous Engineering | <u>4,292</u> | <u>15,000</u> | <u>370</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| 25 - Sidewalk Projects | | | | | | | |
| 31600 | Professional Services | 158,220 | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| | Subtotal Charges & Services | 158,220 | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| 43400 | Shared Replacement Costs | | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| | Subtotal Capital Outlay | 0 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| | Total: Sidewalk Projects | <u>158,220</u> | <u>85,000</u> | <u>0</u> | <u>85,000</u> | <u>85,000</u> | <u>85,000</u> |
| 32 - Murals/Public Art/Main Street Trees | | | | | | | |
| 31600 | Professional Services | 1,345 | 6,000 | 0 | 5,000 | | |
| | Total: Murals/Public Art | <u>1,345</u> | <u>6,000</u> | <u>0</u> | <u>5,000</u> | <u>0</u> | <u>0</u> |
| 36 - ADA Compliance | | | | | | | |
| 31600 | Professional Services | 18,000 | 15,000 | 0 | 15,000 | 15,000 | 15,000 |
| | Total: ADA Compliance | <u>18,000</u> | <u>15,000</u> | <u>0</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| 37 - Public Facilities | | | | | | | |
| 31600 | Professional Services | 3,913 | 50,000 | 682 | 250,000 | | |
| 34200 | Natural Gas | 340 | | | | | |
| 34300 | Electricity | 186 | | | | | |
| 34500 | Water Service | 156 | | | | | |
| 34600 | Sewer Service | 150 | | | | | |
| 38710 | Other Expenses | 44,738 | | | | | |
| 42100 | Land & Buildings | 0 | 50,000 | 25,000 | 97,500 | | |
| | Subtotal Capital Outlay | 49,483 | 100,000 | 25,682 | 347,500 | 0 | 0 |
| | Total: Public Facilities | <u>49,483</u> | <u>100,000</u> | <u>25,682</u> | <u>347,500</u> | <u>0</u> | <u>0</u> |
| 48 - Street Improvements Project | | | | | | | |
| 31600 | Professional Services | 271,276 | 725,000 | 312,000 | 550,000 | 550,000 | 550,000 |
| | Subtotal Charges & Services | 271,276 | 725,000 | 312,000 | 550,000 | 550,000 | 550,000 |
| | Total: Street Improvements Project | <u>271,276</u> | <u>725,000</u> | <u>312,000</u> | <u>550,000</u> | <u>550,000</u> | <u>550,000</u> |

City Wide Capital Improvements Fund - 19
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|--|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 50 - Truck Route | | | | | | | |
| 31600 | Professional Services | 18,289 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Subtotal Charges & Services | 18,289 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Total: Truck Route | <u>18,289</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> |
| 68 - Storm Water System Improvements | | | | | | | |
| 31600 | Professional Services | 176,859 | 525,000 | 450,000 | 500,000 | 500,000 | 550,000 |
| | Subtotal Charges & Services | 176,859 | 525,000 | 450,000 | 500,000 | 500,000 | 550,000 |
| | Total: | | | | | | |
| | Storm Water System Improvement | <u>176,859</u> | <u>525,000</u> | <u>450,000</u> | <u>500,000</u> | <u>500,000</u> | <u>550,000</u> |
| 90 - CWCI Non-Departmental | | | | | | | |
| 31100 | Liability Insurance | 4,250 | 4,330 | 4,330 | 4,679 | 4,679 | 4,679 |
| 31410 | Accounting & Administration F | 73,972 | 81,399 | 81,399 | 81,399 | 81,399 | 81,399 |
| 38100 | Bank Service Fees | 606 | 850 | 850 | 850 | 850 | 850 |
| | Subtotal Charges & Services | 78,828 | 86,579 | 86,579 | 86,928 | 86,928 | 86,928 |
| | Total: Non-Departmental | <u>78,828</u> | <u>86,579</u> | <u>86,579</u> | <u>86,928</u> | <u>86,928</u> | <u>86,928</u> |
| 94 & 95 - Transfers To Other Funds | | | | | | | |
| 39090 | Transfer To Debt Service Fund | 1,323,952 | 1,219,751 | 1,219,751 | 1,204,050 | 1,227,800 | 1,225,300 |
| | Transfer To DURA Fund | | 156,000 | 250,000 | | | |
| | Total: Transfers To Other Funds | <u>1,323,952</u> | <u>1,375,751</u> | <u>1,469,751</u> | <u>1,204,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |
| Total: City Wide Capital Improvements | | <u>2,100,544</u> | <u>2,958,330</u> | <u>2,369,382</u> | <u>2,833,478</u> | <u>2,504,728</u> | <u>2,552,228</u> |

M.L.&P. Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|--------------------------|-------------------|------------------|-------------------|-------------------|
| Net Position | 5,432,692 | 5,359,497 | 4,722,955 | 3,621,432 |
| Revenues: | | | | |
| Charges & Services | 6,655,500 | 6,717,500 | 6,717,500 | 6,717,500 |
| Income from Investments | 39,405 | 15,600 | 7,410 | 1,500 |
| Miscellaneous | 140,368 | 69,500 | 54,500 | 1,554,500 |
| Total Revenue = | <u>6,835,273</u> | <u>6,802,600</u> | <u>6,779,410</u> | <u>8,273,500</u> |
| Expenditures: | | | | |
| Personnel | 604,414 | 631,596 | 645,957 | 660,680 |
| Charges & Services | 5,292,568 | 5,373,373 | 5,445,230 | 5,489,711 |
| Capital Outlay | 261,497 | 638,800 | 676,500 | 274,975 |
| Debt Service | 249,989 | 215,373 | 223,246 | 224,508 |
| Transfers to Other Funds | 500,000 | 580,000 | 890,000 | 940,000 |
| Total Expenditures = | <u>6,908,468</u> | <u>7,439,142</u> | <u>7,880,933</u> | <u>7,589,874</u> |
| Net Position | 5,359,497 | 4,722,955 | 3,621,432 | 4,305,057 |

Municipal Light & Power Fund - 41
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Charges & Services | | | | | | | |
| 64410 | Commercial User Charges | 3,700,925 | 3,600,000 | 3,700,000 | 3,725,000 | 3,725,000 | 3,725,000 |
| 64415 | Wholesale User Charges | 130,572 | 135,000 | 112,000 | 130,000 | 130,000 | 130,000 |
| 64420 | Residential User Charges | 2,769,928 | 2,750,000 | 2,780,000 | 2,800,000 | 2,800,000 | 2,800,000 |
| 64440 | Street Lighting Charges | 22,720 | 21,000 | 18,000 | 17,500 | 17,500 | 17,500 |
| 64450 | Yard Lighting Charges | 33,829 | 33,500 | 33,500 | 33,000 | 33,000 | 33,000 |
| 64490 | Other Charges For Services | 30,581 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| | Subtotal Charges & Services | 6,688,555 | 6,551,500 | 6,655,500 | 6,717,500 | 6,717,500 | 6,717,500 |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | 105,598 | 75,000 | 39,405 | 15,600 | 7,410 | 1,500 |
| | Subtotal Income From Investments | 105,598 | 75,000 | 39,405 | 15,600 | 7,410 | 1,500 |
| Miscellaneous Revenues | | | | | | | |
| 63330 | Other State Grants | 0 | | 1,653 | | 0 | 0 |
| 66200 | Dola Grants | | | | 15,000 | 0 | |
| 66230 | Other Rental | 18,724 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 |
| 66520 | Sale Of Supplies & Materials | | 2,500 | 215 | | | |
| 66570 | Other Revenues | 388,152 | 45,000 | 124,000 | 40,000 | 40,000 | 40,000 |
| 66580 | Loan Proceeds | | | | | | 1,500,000 |
| | Subtotal Miscellaneous Revenues | 406,876 | 62,000 | 140,368 | 69,500 | 54,500 | 1,554,500 |
| Total: Municipal Light & Power Fund | | <u>7,201,029</u> | <u>6,688,500</u> | <u>6,835,273</u> | <u>6,802,600</u> | <u>6,779,410</u> | <u>8,273,500</u> |

**Municipal Light & Power Fund - 41
Expenditures**

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 35 - Substations | | | | | | | |
| 31600 | Professional Services | 9,131 | 12,000 | 1,689 | 102,000 | 15,000 | 31,000 |
| | Subtotal Capital Outlay | 9,131 | 12,000 | 1,689 | 102,000 | 15,000 | 31,000 |
| 42100 | Buildings & Improvements | | | | | | 0 |
| | Subtotal Capital Outlay | | | | | | 0 |
| | Total Substations | 9,131 | 12,000 | 1,689 | 102,000 | 15,000 | 31,000 |
| 36 - Transmission Project | | | | | | | |
| 31600 | Professional Services | 9,661 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 38910 | Principal Expense | 183,244 | 188,640 | 188,640 | 188,640 | 188,640 | 188,640 |
| 38920 | Interest Expense | 88,558 | 79,931 | 61,349 | 26,733 | 34,606 | 35,868 |
| | Subtotal Charges & Services | 281,463 | 283,571 | 264,989 | 230,373 | 238,246 | 239,508 |
| | Total Transmission Project | 281,463 | 283,571 | 264,989 | 230,373 | 238,246 | 239,508 |
| 40 - Transmission System Rebuilding | | | | | | | |
| 24400 | Construction Materials & Supplies | 75,732 | 109,000 | 103,000 | 98,500 | 82,500 | 84,975 |
| 31600 | Professional Services | 1,100 | | 0 | 15,000 | 15,000 | 15,000 |
| | Subtotal Capital Outlay | 76,832 | 109,000 | 103,000 | 113,500 | 97,500 | 99,975 |
| | Total Transmission System Rebuilding | 76,832 | 109,000 | 103,000 | 113,500 | 97,500 | 99,975 |
| 41 - Street Lighting | | | | | | | |
| 24400 | Construction Materials & Supplies | | 2,000 | 1,100 | 2,000 | 2,000 | 2,000 |
| 31600 | Professional Services | | 1,000 | | | | |
| | Subtotal Capital Outlay | 0 | 3,000 | 1,100 | 2,000 | 2,000 | 2,000 |
| | Total Street Lighting | 0 | 3,000 | 1,100 | 2,000 | 2,000 | 2,000 |
| 45 - Transmission & Distribution Extensions(DMEA) | | | | | | | |
| 24400 | Construction Materials & Supplies | 15,199 | | 0 | 8,800 | 420,000 | |
| | Subtotal Capital Outlay | 15,199 | 0 | 0 | 8,800 | 420,000 | 0 |
| | Total Transmission & Distribution Extensions(DM EA) | 15,199 | 0 | 0 | 8,800 | 420,000 | 0 |

Municipal Light & Power Fund - 41
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|---|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 51 - Purchased Power | | | | | | | |
| 31910 | WAPA Bureau | 162,722 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 |
| 31940 | Municipal Energy Agency | 4,361,251 | 4,450,000 | 4,379,212 | 4,404,071 | 4,448,111 | 4,492,592 |
| | Subtotal Charges & Services | 4,523,973 | 4,615,000 | 4,544,212 | 4,569,071 | 4,613,111 | 4,657,592 |
| | Total Purchased Power | 4,523,973 | 4,615,000 | 4,544,212 | 4,569,071 | 4,613,111 | 4,657,592 |
| 55 - Transmission & Distribution | | | | | | | |
| 12100 | Regular Salaries | 429,431 | 449,067 | 449,067 | 468,702 | 478,076 | 487,638 |
| 12600 | Cell Phone Stipend | 1,072 | 1,068 | 1,068 | 1,068 | 1,068 | 1,068 |
| 13100 | Overtime | 741 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 14100 | Social Security | 32,263 | 34,550 | 34,550 | 36,052 | 36,769 | 37,501 |
| 14200 | Pension Contribution | 21,036 | 22,453 | 22,453 | 23,435 | 23,904 | 24,382 |
| 15100 | Group Insurance | 77,941 | 86,611 | 90,075 | 95,016 | 98,817 | 102,769 |
| 15300 | Worker's Compensation | 6,083 | 5,700 | 5,700 | 5,823 | 5,823 | 5,823 |
| | Subtotal Personnel Services | 568,567 | 600,949 | 604,414 | 631,596 | 645,957 | 660,680 |
| 22100 | Operating Materials & Supplies | 11,971 | 10,000 | 10,000 | 12,000 | 12,000 | 12,000 |
| 22800 | Uniforms & Protective Clothing | 2,128 | 3,000 | 2,500 | 3,500 | 3,500 | 3,500 |
| 24300 | Street Lights Supplies | 2,833 | 2,500 | 2,500 | | | |
| 24325 | LED Street Lights | 9,309 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 31300 | Maintenance Agreement | | 1,000 | 1,000 | 2,300 | 2,300 | 2,300 |
| 31600 | Professional Services | 1,907 | 20,000 | 1,155 | 30,000 | 15,000 | 15,000 |
| 33100 | Travel, Education & Training | 2,310 | 5,000 | 1,700 | 5,000 | 5,000 | 5,000 |
| 33600 | Dues, Memberships & Subscriptions | 6,374 | 6,000 | 6,179 | 6,500 | 6,500 | 6,500 |
| 34100 | Telephone | 5,389 | 8,000 | 4,000 | 7,500 | 7,500 | 7,500 |
| 35100 | Vehicle & Equipment Use & Maint. | 44,754 | 39,600 | 39,600 | 35,184 | 35,184 | 35,184 |
| 35150 | Fuel Usage | 5,717 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 35200 | Future Vehicle & Eq. Replacement | 36,944 | 39,177 | 39,177 | 41,034 | 41,034 | 41,034 |
| 35300 | Repairs & Maintenance | 23,325 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 36500 | Medical Services | 898 | 500 | 519 | 583 | 600 | 600 |
| 37100 | Lease Expenses | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 38500 | IT | 2,216 | 359 | 1,351 | 1,351 | 1,351 | 1,351 |
| 38710 | Other Expenses | | 300 | | | | |
| | Subtotal Charges & Services | 156,075 | 195,936 | 170,181 | 205,452 | 190,469 | 190,469 |
| 42100 | Buildings & Improvements | | 4,500 | 5,000 | 0 | 0 | 0 |
| 46200 | Equipment | 4,559 | 15,500 | 0 | 47,500 | 7,000 | 7,000 |
| | Subtotal Capital Outlay | 4,559 | 20,000 | 5,000 | 47,500 | 7,000 | 7,000 |
| | Total: Transmission & Distribution | 729,201 | 816,885 | 779,595 | 884,548 | 843,426 | 858,149 |

Municipal Light & Power Fund - 41
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 57 - Fiber Optic | | | | | | | |
| 24400 | Construction Materials & Supplies | | 164,000 | 135,708 | 350,000 | 120,000 | 120,000 |
| | Subtotal Capital Outlay | 0 | 164,000 | 135,708 | 350,000 | 120,000 | 120,000 |
| | Total: Fiber Optic | <u>0</u> | <u>164,000</u> | <u>135,708</u> | <u>350,000</u> | <u>120,000</u> | <u>120,000</u> |
| 58 - Administration & General | | | | | | | |
| 31100 | Liability Insurance | 6,761 | 6,890 | 7,133 | 7,446 | 7,446 | 7,446 |
| 31410 | Accounting & Administration Fee | 97,129 | 109,549 | 109,549 | 109,549 | 109,549 | 109,549 |
| 31430 | Franchise Tax Equivalents | 332,239 | 326,975 | 332,175 | 335,275 | 335,275 | 335,275 |
| 31600 | Professional Services | 3,988 | 51,000 | 1,308 | 8,200 | 1,000 | 1,000 |
| 32100 | Postage | 8,193 | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| 33100 | Travel Education & Training | 1,804 | 3,000 | 426 | 3,000 | 3,000 | 3,000 |
| 33600 | Dues, Memberships & Subscriptions | 537 | 550 | 550 | 550 | 550 | 550 |
| 34200 | Natural Gas | 2,331 | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 |
| 34400 | Trash Collections | 324 | 330 | 330 | 330 | 330 | 330 |
| 34500 | Water Service | 111 | 150 | 150 | 150 | 150 | 150 |
| 34600 | Sewer Service | 300 | 300 | 300 | 300 | 300 | 300 |
| 38400 | Donations & Contributions | | 10,000 | | 7,600 | 7,600 | 7,600 |
| 38705 | MEAN Litigation | | | | | | |
| 38708 | DMEA Acquisition Payments | 111,790 | 115,000 | 115,000 | 115,000 | 165,000 | 165,000 |
| 38710 | Other Expenses | 175 | 250 | 54 | 250 | 250 | 250 |
| 38720 | Insurance Deductible | | | | | | |
| | Subtotal Charges & Services | 565,682 | 635,194 | 578,175 | 598,850 | 641,650 | 641,650 |
| | Total: Administration & General | <u>565,682</u> | <u>635,194</u> | <u>578,175</u> | <u>598,850</u> | <u>641,650</u> | <u>641,650</u> |
| 94 & 95 - Transfers/Contributions To Other Funds | | | | | | | |
| 39002 | Transfer To General Fund | 315,000 | 250,000 | 250,000 | 400,000 | 600,000 | 600,000 |
| 39018 | Transfer To Parks & Recreation | | 100,000 | 100,000 | | 100,000 | 150,000 |
| 39048 | Transfer To Golf Course | | 160,000 | 150,000 | 180,000 | 190,000 | 190,000 |
| | Total: Transfers To Other Funds | <u>315,000</u> | <u>510,000</u> | <u>500,000</u> | <u>580,000</u> | <u>890,000</u> | <u>940,000</u> |
| Total: Municipal Light & Power Fund | | <u>6,516,481</u> | <u>7,148,650</u> | <u>6,908,468</u> | <u>7,439,142</u> | <u>7,880,933</u> | <u>7,589,874</u> |

Sewer Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|--------------------------|-------------------|------------------|-------------------|-------------------|
| Net Position | 2,982,974 | 2,483,304 | 1,759,219 | 1,484,392 |
| Revenues: | | | | |
| Charges & Services | 1,340,540 | 1,344,540 | 1,344,540 | 1,344,540 |
| Income from Investments | 22,207 | 9,750 | 839 | 0 |
| Miscellaneous | 118,321 | 87,300 | 87,300 | 87,300 |
| Total Revenue = | <u>1,481,068</u> | <u>1,441,590</u> | <u>1,432,679</u> | <u>1,431,840</u> |
| Expenditures: | | | | |
| Personnel | 505,122 | 556,661 | 569,692 | 583,067 |
| Charges & Services | 584,567 | 660,698 | 653,498 | 653,498 |
| Capital Outlay | 516,733 | 434,000 | 50,000 | 0 |
| Debt Service | 174,316 | 174,316 | 174,316 | 174,316 |
| Transfers to Other Funds | 200,000 | 340,000 | 260,000 | 275,000 |
| Total Expenditures = | <u>1,980,738</u> | <u>2,165,675</u> | <u>1,707,506</u> | <u>1,685,881</u> |
| Net Position | 2,483,304 | 1,759,219 | 1,484,392 | 1,230,350 |

Sewer Fund - 42
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Charges & Services | | | | | | | |
| 64410 | Commercial User Charges | 294,910 | 291,000 | 291,000 | 291,000 | 291,000 | 291,000 |
| 64415 | Wholesale User Charges | 4,840 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 64420 | Residential User Charges | 1,003,853 | 997,000 | 1,014,000 | 1,018,000 | 1,018,000 | 1,018,000 |
| 64430 | Rural User Charges | 600 | 890 | 890 | 890 | 890 | 890 |
| 64460 | Inactive Tap User Fees | 22,338 | 23,450 | 23,450 | 23,450 | 23,450 | 23,450 |
| 64490 | Other Charges For Services | 8,795 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| | Subtotal Charges & Services | 1,335,336 | 1,323,540 | 1,340,540 | 1,344,540 | 1,344,540 | 1,344,540 |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | 65,103 | 47,500 | 22,207 | 9,750 | 839 | 0 |
| | Subtotal Income From Investmen | 65,103 | 47,500 | 22,207 | 9,750 | 839 | 0 |
| Miscellaneous Revenues | | | | | | | |
| 63330 | Other State Grants | | | | | | |
| 63331 | USDA Grants | | | | 0 | | 0 |
| 66230 | Other Rental | 6,321 | 4,500 | 6,321 | 6,300 | 6,300 | 6,300 |
| 66410 | System Investment Fees | 109,000 | 250,050 | 100,000 | 60,000 | 60,000 | 60,000 |
| 66570 | Other Revenues | 20,980 | 25,000 | 12,000 | 21,000 | 21,000 | 21,000 |
| 66580 | Loan Proceeds | | | | | | 0 |
| | Subtotal Miscellaneous Revenues | 136,301 | 279,550 | 118,321 | 87,300 | 87,300 | 87,300 |
| Total: Sewer Fund | | <u>1,536,740</u> | <u>1,650,590</u> | <u>1,481,068</u> | <u>1,441,590</u> | <u>1,432,679</u> | <u>1,431,840</u> |

Sewer Fund - 42
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 33 - Miscellaneous Sewer Extensions | | | | | | | |
| 24400 | Construction Materials & Supplies | | 25,000 | 10,000 | 0 | 25,000 | 0 |
| 31600 | Professional Services | 45,362 | 400,000 | 447,226 | 0 | | 0 |
| | Subtotal Materials & Supplies | 45,362 | 425,000 | 457,226 | 0 | 25,000 | 0 |
| | Total: Miscellaneous Sewer Ext. | 45,362 | 425,000 | 457,226 | 0 | 25,000 | 0 |
| 34 - Sewer Collection | | | | | | | |
| 12100 | Regular Salaries | 151,608 | 147,245 | 147,245 | 166,605 | 169,937 | 173,336 |
| 12600 | Cell Phone Stipend | 218 | 324 | 324 | 324 | 324 | 324 |
| 13100 | Overtime | 1,426 | 1,000 | 625 | 1,000 | 1,000 | 1,000 |
| 14100 | Social Security | 11,377 | 11,366 | 11,337 | 12,847 | 13,101 | 13,361 |
| 14200 | Pension Contribution | 7,448 | 7,362 | 7,362 | 8,330 | 8,497 | 8,667 |
| 15100 | Group Insurance | 32,948 | 29,450 | 30,628 | 43,123 | 44,848 | 46,642 |
| 15300 | Worker's Compensation | 3,722 | 3,800 | 3,800 | 3,882 | 3,882 | 3,882 |
| | Subtotal Personnel Services | 208,747 | 200,547 | 201,321 | 236,111 | 241,589 | 247,212 |
| 22100 | Operating Materials & Supplies | 7,494 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 22800 | Uniforms & Protective Clothing | 499 | 500 | 424 | 500 | 500 | 500 |
| 24200 | Repair Parts & Materials | 14,613 | 20,000 | 20,470 | 25,000 | 25,000 | 25,000 |
| 31300 | Maintenance Agreement | 4,012 | | | 1,900 | 1,900 | 1,900 |
| 31600 | Professional Services | 20,475 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 33100 | Travel, Education & Training | 1,025 | 2,000 | 642 | 2,000 | 2,000 | 2,000 |
| 33600 | Dues, Memberships, & Subscriptions | | 50 | 250 | 250 | 250 | 250 |
| 34100 | Telephone | 187 | 400 | 400 | 400 | 400 | 400 |
| 34200 | Natural Gas | 1,585 | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 |
| 34300 | Electricity | 7,577 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 35100 | Vehicle & Equipment Use & Maint. | 30,000 | 30,000 | 30,000 | 30,061 | 30,061 | 30,061 |
| 35150 | Fuel Usage | 4,667 | 4,658 | 4,658 | 4,658 | 4,658 | 4,658 |
| 35200 | Future Vehicle & Eq. Replacement | 21,877 | 34,314 | 34,314 | 38,534 | 38,534 | 38,534 |
| 35300 | Repairs & Maintenance | 10,704 | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 |
| 37100 | Lease Expense | 1,091 | 1,060 | 1,124 | 1,100 | 1,100 | 1,100 |
| 38710 | Other Expenses | 420 | 500 | 168 | 500 | 500 | 500 |
| | Subtotal Charges & Services | 126,226 | 127,482 | 125,450 | 138,903 | 138,903 | 138,903 |
| 46200 | Equipment | 6,283 | 20,000 | | 275,000 | | 0 |
| | Subtotal Capital Outlay | 6,283 | 20,000 | 0 | 275,000 | 0 | 0 |
| | Total: Sewer Collection | 341,256 | 348,029 | 326,771 | 650,014 | 380,492 | 386,115 |

Sewer Fund - 42
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------------|------------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 36 - Sewer Plant Operations | | | | | | | |
| 12100 | Regular Salaries | 196,131 | 214,489 | 214,489 | 223,897 | 228,375 | 232,942 |
| 12600 | Cell Phone Stipend | 1,071 | 1,067 | 1,067 | 1,067 | 1,067 | 1,067 |
| 14100 | Social Security | 14,372 | 16,490 | 16,490 | 17,210 | 17,552 | 17,902 |
| 14200 | Pension Contribution | 9,749 | 10,724 | 10,724 | 11,195 | 11,419 | 11,647 |
| 15100 | Group Insurance | 46,196 | 54,452 | 56,630 | 62,687 | 65,194 | 67,802 |
| 15300 | Worker's Compensation | 4,281 | 4,400 | 4,400 | 4,495 | 4,495 | 4,495 |
| | Subtotal Personnel Services | 271,800 | 301,622 | 303,801 | 320,551 | 328,102 | 335,856 |
| 22100 | Operating Materials & Supplies | 9,058 | 9,000 | 9,000 | 11,000 | 11,000 | 11,000 |
| 22200 | Chemicals & Lab Supplies | 34,424 | 35,000 | 35,000 | 45,000 | 45,000 | 45,000 |
| 22800 | Uniforms & Protective Clothing | 426 | 540 | 701 | 800 | 800 | 800 |
| 24200 | Repair Parts & Materials | 36,798 | 40,000 | 30,000 | 40,000 | 40,000 | 40,000 |
| 25100 | Gas & Diesel | | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 25300 | Oil & Lubricants | 1,141 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 31300 | Maintenance Agreement | 1,146 | | | 1,900 | 1,900 | 1,900 |
| 31600 | Professional Services | 18,489 | 21,500 | 13,649 | 21,500 | 21,500 | 21,500 |
| 31820 | Discharge Permits | 8,228 | 8,500 | 8,000 | 8,500 | 8,500 | 8,500 |
| 33100 | Travel, Education & Training | 390 | 1,500 | 682 | 1,500 | 1,500 | 1,500 |
| 33600 | Dues, Memberships, & Subscriptions | 110 | 500 | 0 | 500 | 500 | 500 |
| 34100 | Telephone | 2,175 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 34200 | Natural Gas | 6,209 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 34300 | Electricity | 102,597 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 34400 | Trash Collections | 972 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 34500 | Water Service | 6,360 | 4,700 | 4,700 | 6,000 | 6,000 | 6,000 |
| 34600 | Sewer Service | 300 | 300 | 300 | 300 | 300 | 300 |
| 35100 | Vehicle & Equipment Use & Maint. | 6,715 | 6,715 | 6,715 | 12,519 | 12,519 | 12,519 |
| 35150 | Fuel Usage | 723 | 1,200 | 750 | 1,200 | 1,200 | 1,200 |
| 35200 | Future Vehicle & Eq. Replacement | 10,508 | 10,508 | 10,508 | 12,306 | 12,306 | 12,306 |
| 35300 | Repairs & Maintenance | 10,978 | 20,000 | 16,155 | 20,000 | 20,000 | 20,000 |
| 36500 | Medical Services | | 25 | 0 | 25 | 25 | 25 |
| 38500 | IT | 29 | 35 | 35 | 80 | 80 | 80 |
| 38710 | Other Expenses | | 500 | 16 | 500 | 500 | 500 |
| | Subtotal Charges & Services | 257,776 | 273,823 | 249,511 | 296,930 | 296,930 | 296,930 |
| 46200 | Equipment | 2,908 | 25,000 | 7,507 | 25,000 | 25,000 | 0 |
| | Subtotal Capital Outlay | 2,908 | 25,000 | 7,507 | 25,000 | 25,000 | 0 |
| Total: Sewer Plant Operations | | <u>532,484</u> | <u>600,445</u> | <u>560,819</u> | <u>642,481</u> | <u>650,032</u> | <u>632,786</u> |

Sewer Fund - 42
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 38 - Plant Expansion | | | | | | | |
| 31600 | Professional Services | | 145,000 | 52,000 | 134,000 | 0 | 0 |
| | Subtotal Charges & Services | 0 | 145,000 | 52,000 | 134,000 | 0 | 0 |
| | Total: Plant Expansion | <u>0</u> | <u>145,000</u> | <u>52,000</u> | <u>134,000</u> | <u>0</u> | <u>0</u> |
| 39 - Sewer Administration & General | | | | | | | |
| 31100 | Liability Insurance | 11,733 | 11,950 | 12,378 | 12,920 | 12,920 | 12,920 |
| 31410 | Accounting & Administration Fee | 102,483 | 114,894 | 114,894 | 114,894 | 114,894 | 114,894 |
| 31430 | Franchise Tax Equivalents | 65,892 | 65,817 | 66,667 | 66,867 | 66,867 | 66,867 |
| 31600 | Professional Services | 2,070 | | 2,609 | 7,200 | | |
| 32100 | Postage | 8,193 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 32200 | Advertising | 159 | | 32 | | | |
| 33600 | Dues, Memberships & Subscriptions | | 500 | 500 | | | |
| 34100 | Telephone | 582 | | 360 | 360 | 360 | 360 |
| 38400 | Donations & Contributions | 2,500 | 10,000 | | 7,600 | 7,600 | 7,600 |
| 38500 | IT | 144 | 145 | 324 | 324 | 324 | 324 |
| 38710 | Other Expenses | 3,335 | 3,200 | 3,342 | 4,000 | 4,000 | 4,000 |
| 38720 | Insurance Deductible | 3,700 | 2,200 | 0 | 2,200 | 2,200 | 2,200 |
| | Subtotal Charges & Services | 200,791 | 217,206 | 209,606 | 224,865 | 217,665 | 217,665 |
| | Total: Sewer Admin. & General | <u>200,791</u> | <u>217,206</u> | <u>209,606</u> | <u>224,865</u> | <u>217,665</u> | <u>217,665</u> |
| 90 - Sewer Fund Non-Departmental | | | | | | | |
| 38910 | Principal Payments | 111,191 | 114,922 | 114,922 | 119,153 | 123,363 | 127,722 |
| 38920 | Interest Expense | 62,977 | 59,394 | 59,394 | 55,163 | 50,953 | 46,594 |
| | Subtotal Prin. & Int. Charges | 174,168 | 174,316 | 174,316 | 174,316 | 174,316 | 174,316 |
| | Total: Sewer Non-Departmental | <u>174,168</u> | <u>174,316</u> | <u>174,316</u> | <u>174,316</u> | <u>174,316</u> | <u>174,316</u> |
| 95 - Transfers To Other Funds | | | | | | | |
| 39002 | Transfer to General Fund | 35,000 | | | 200,000 | 100,000 | 100,000 |
| 39048 | Transfer to Golf Course Fund | 160,000 | 200,000 | 200,000 | 140,000 | 160,000 | 175,000 |
| | Total: Transfers to Other Funds | <u>195,000</u> | <u>200,000</u> | <u>200,000</u> | <u>340,000</u> | <u>260,000</u> | <u>275,000</u> |
| Total: Sewer Fund | | <u>1,489,061</u> | <u>2,109,996</u> | <u>1,980,738</u> | <u>2,165,675</u> | <u>1,707,506</u> | <u>1,685,881</u> |

Water Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|--------------------------|-------------------|------------------|-------------------|-------------------|
| Net Position | <u>3,157,560</u> | <u>3,244,578</u> | <u>2,275,637</u> | <u>1,898,641</u> |
| Revenues: | | | | |
| Charges & Services | 1,946,669 | 1,990,230 | 1,990,230 | 1,990,230 |
| Income from Investments | 20,674 | 7,800 | 3,900 | 0 |
| Miscellaneous | <u>109,993</u> | <u>76,750</u> | <u>76,750</u> | <u>76,750</u> |
| Total Revenue = | <u>2,077,336</u> | <u>2,074,780</u> | <u>2,070,880</u> | <u>2,066,980</u> |
| Expenditures: | | | | |
| Personnel | 471,935 | 502,711 | 514,620 | 526,855 |
| Charges & Services | 1,313,383 | 1,456,010 | 1,498,256 | 1,557,602 |
| Capital Outlay | 55,000 | 825,000 | 175,000 | 175,000 |
| Transfers to Other Funds | <u>150,000</u> | <u>260,000</u> | <u>260,000</u> | <u>260,000</u> |
| Total Expenditures = | <u>1,990,318</u> | <u>3,043,721</u> | <u>2,447,875</u> | <u>2,519,457</u> |
| Net Position | 3,244,578 | 2,275,637 | 1,898,641 | 1,446,165 |

Water Fund - 45
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Charges & Services | | | | | | | |
| 64410 | Commercial User Charges | 541,811 | 555,000 | 527,250 | 555,000 | 555,000 | 555,000 |
| 64415 | Wholesale User Charges | 108,763 | 107,000 | 85,600 | 107,000 | 107,000 | 107,000 |
| 64416 | Raw Water | 17,210 | 15,300 | 20,000 | 15,300 | 15,300 | 15,300 |
| 64417 | Tri County Augmentation | 3,215 | | | | | |
| 64420 | Residential User Charges | 1,250,091 | 1,268,430 | 1,290,430 | 1,290,430 | 1,290,430 | 1,290,430 |
| 64430 | Rural User Charges | 22,908 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 64490 | Other Charges For Services | 3,947 | 1,500 | 2,389 | 1,500 | 1,500 | 1,500 |
| | Subtotal Charges & Services | <u>1,947,945</u> | <u>1,968,230</u> | <u>1,946,669</u> | <u>1,990,230</u> | <u>1,990,230</u> | <u>1,990,230</u> |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | 67,081 | 45,000 | 20,674 | 7,800 | 3,900 | 0 |
| | Subtotal Income From Investment | <u>67,081</u> | <u>45,000</u> | <u>20,674</u> | <u>7,800</u> | <u>3,900</u> | <u>0</u> |
| Miscellaneous Revenues | | | | | | | |
| 63330 | State Grant | | | | | | |
| 66225 | State Loan | | | | | 0 | |
| 66230 | Other Rental | 750 | 750 | 750 | 750 | 750 | 750 |
| 66410 | System Investment Fees | 57,200 | 167,900 | 88,400 | 40,000 | 40,000 | 40,000 |
| 66411 | Water Tapping Fee | 8,800 | 8,900 | 7,000 | 7,000 | 7,000 | 7,000 |
| 66570 | Other Revenues | 29,433 | 35,000 | 13,843 | 29,000 | 29,000 | 29,000 |
| | Subtotal Miscellaneous Revenues | <u>96,183</u> | <u>212,550</u> | <u>109,993</u> | <u>76,750</u> | <u>76,750</u> | <u>76,750</u> |
| Total: Water Fund | | <u><u>2,111,209</u></u> | <u><u>2,225,780</u></u> | <u><u>2,077,336</u></u> | <u><u>2,074,780</u></u> | <u><u>2,070,880</u></u> | <u><u>2,066,980</u></u> |

Water Fund - 45

Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 41 - Source Of Supply | | | | | | | |
| 22100 | Operating Materials & Supplies | 307 | | | 4,000 | 4,000 | 4,000 |
| 31300 | Maintenance Agreement | | | | 1,900 | 1,900 | 1,900 |
| 31600 | Professional Services | 13,196 | 15,000 | 8,251 | 20,000 | 20,000 | 20,000 |
| 31970 | Tri-County (Dallas) Contract | 316,772 | 317,000 | 318,620 | 319,000 | 319,000 | 319,000 |
| 33600 | Dues, Memberships & Subscriptions | 7,930 | 8,100 | 8,482 | 8,500 | 8,500 | 8,500 |
| 35100 | Vehicle & Equipment Use & Maint. | 12,907 | 12,907 | 12,907 | 12,907 | 12,907 | 12,907 |
| 35150 | Fuel Usage | 1,068 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 |
| 35200 | Future Vehicle & Eq. Replacement | 7,300 | 7,300 | 7,300 | 7,417 | 7,417 | 7,417 |
| 43200 | Improvements Other Than Buildings | | | | 50,000 | 50,000 | 50,000 |
| 46200 | Equipment | | | | 10,000 | 5,000 | 5,000 |
| | Subtotal Charges & Services | 359,480 | 361,342 | 356,595 | 434,759 | 429,759 | 429,759 |
| | Total: Source Of Supply | 359,480 | 361,342 | 356,595 | 434,759 | 429,759 | 429,759 |
| 43 - Water Treatment | | | | | | | |
| 31600 | Professional Services | 441,454 | 555,000 | 555,000 | 604,950 | 659,396 | 718,742 |
| | Subtotal Charges & Services | 441,454 | 555,000 | 555,000 | 604,950 | 659,396 | 718,742 |
| | Total: Water Treatment | 441,454 | 555,000 | 555,000 | 604,950 | 659,396 | 718,742 |
| 44 - Pumping Stations | | | | | | | |
| 34300 | Electricity | 6,872 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| | Subtotal Charges & Services | 6,872 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| | Total: Pumping Stations | 6,872 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 46 - Transmission & Distribution | | | | | | | |
| 12100 | Regular Salaries | 275,759 | 323,805 | 323,805 | 332,971 | 339,630 | 346,423 |
| 12600 | Cell Phone Stipend | 319 | 424 | 424 | 424 | 424 | 424 |
| 13100 | Overtime | 3,288 | 4,000 | 873 | 4,000 | 4,000 | 4,000 |
| 14100 | Social Security | 20,511 | 25,110 | 24,870 | 25,811 | 26,320 | 26,840 |
| 14200 | Pension Contribution | 13,494 | 16,190 | 16,190 | 16,649 | 16,982 | 17,321 |
| 15100 | Group Insurance | 75,035 | 92,266 | 95,957 | 110,171 | 114,578 | 119,161 |
| 15300 | Worker's Compensation | 10,665 | 10,300 | 9,816 | 12,686 | 12,686 | 12,686 |
| | Subtotal Personnel Services | 399,071 | 472,095 | 471,935 | 502,711 | 514,620 | 526,855 |

Water Fund - 45
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|---|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 22100 | Operating Materials & Supplies | 11,293 | 13,000 | 12,351 | 13,500 | 13,500 | 13,500 |
| 22800 | Uniforms & Protective Clothing | 736 | 2,000 | 1,209 | 2,000 | 2,000 | 2,000 |
| 24200 | Repair Parts & Materials | 53,490 | 40,000 | 40,388 | 45,000 | 45,000 | 45,000 |
| 24600 | Asphalt & Other Surfacing | 4,592 | 15,000 | 22,234 | 20,000 | 20,000 | 20,000 |
| 31300 | Maintenance Agreement | 573 | 5,900 | 995 | 1,900 | 1,900 | 1,900 |
| 31600 | Professional Services | 3,475 | 7,500 | 5,954 | 7,500 | 7,500 | 7,500 |
| 33100 | Travel, Education & Training | 1,177 | 2,000 | 400 | 2,000 | 2,000 | 2,000 |
| 33600 | Dues, Memberships & Subscriptions | 32 | 200 | 332 | 200 | 200 | 200 |
| 35100 | Vehicle Equipment Use & Maint. | 50,000 | 50,000 | 50,000 | 45,031 | 45,031 | 45,031 |
| 35150 | Fuel Usage | 5,998 | 6,038 | 6,038 | 6,038 | 6,038 | 6,038 |
| 35200 | Future Vehicle & Eq. Replacement | 26,836 | 26,836 | 26,836 | 27,203 | 27,203 | 27,203 |
| 35300 | Repairs & Maintenance | 241 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 36500 | Medical Services | 739 | 300 | 346 | 300 | 300 | 300 |
| 38500 | IT | 922 | 180 | 678 | 678 | 678 | 678 |
| 38710 | Other Expenses | 490 | 600 | 491 | 600 | 600 | 600 |
| | Subtotal Charges & Services | 160,594 | 170,554 | 168,252 | 172,950 | 172,950 | 172,950 |
| 43200 | Improvements Other Than Buildings | | | | | | |
| 46200 | Equipment | 1,200 | | | | | |
| | Subtotal Capital Outlay | 1,200 | 0 | 0 | 0 | 0 | 0 |
| | Total: Transmission & Distribution | <u>560,865</u> | <u>642,649</u> | <u>640,187</u> | <u>675,661</u> | <u>687,570</u> | <u>699,805</u> |
| 49 - Administration & General | | | | | | | |
| 31100 | Liability Insurance | 9,662 | 9,839 | 10,193 | 10,640 | 10,640 | 10,640 |
| 31410 | Accounting & Administration Fee | 96,611 | 96,611 | 96,611 | 96,611 | 96,611 | 96,611 |
| 31430 | Franchise Tax Equivalents | 97,151 | 109,295 | 109,295 | 109,295 | 109,295 | 109,295 |
| 31600 | Professional Services | 3,124 | 1,300 | 20 | 8,500 | 1,300 | 1,300 |
| 32000 | Postage | 8,193 | 9,200 | 9,200 | 9,200 | 9,200 | 9,200 |
| 33100 | Travel, Education & Training | 130 | 700 | 0 | 700 | 700 | 700 |
| 33600 | Dues, Memberships, & Subscriptions | | 250 | 0 | 250 | 250 | 250 |
| 34100 | Telephone | 621 | 400 | 400 | 400 | 400 | 400 |
| 34500 | Water Service | 602 | 655 | 810 | 655 | 655 | 655 |
| 38710 | Other Expenses | 39 | 100 | 7 | 100 | 100 | 100 |
| | Subtotal Charges & Services | 216,133 | 228,350 | 226,536 | 236,351 | 229,151 | 229,151 |
| | Total: Water Admin. & General | <u>216,133</u> | <u>228,350</u> | <u>226,536</u> | <u>236,351</u> | <u>229,151</u> | <u>229,151</u> |

Water Fund - 45
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 50 - Miscellaneous Water Projects | | | | | | | |
| 24400 | Construction Materials & Supplies | | | | 175,000 | 175,000 | 175,000 |
| 31600 | Professional Services | 129,767 | 1,100,000 | 55,000 | 650,000 | 0 | 0 |
| | Subtotal Capital Outlay | 129,767 | 1,100,000 | 55,000 | 825,000 | 175,000 | 175,000 |
| | Total: Miscellaneous Water Projects | <u>129,767</u> | <u>1,100,000</u> | <u>55,000</u> | <u>825,000</u> | <u>175,000</u> | <u>175,000</u> |
| 95 - Transfers To Other Funds | | | | | | | |
| 39002 | Transfer to General Fund | 150,000 | | | 100,000 | 100,000 | 100,000 |
| 39048 | Transfer to Golf Course Fund | 136,250 | 150,000 | 150,000 | 160,000 | 160,000 | 160,000 |
| 39092 | Loan to D.U.R.A. Fund | 224,000 | | | | | |
| | Total: Miscellaneous Water Projects | <u>510,250</u> | <u>150,000</u> | <u>150,000</u> | <u>260,000</u> | <u>260,000</u> | <u>260,000</u> |
| Total: Water Fund | | <u>2,224,821</u> | <u>3,044,341</u> | <u>1,990,318</u> | <u>3,043,721</u> | <u>2,447,875</u> | <u>2,519,457</u> |

Refuse Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|-------------------------|-------------------|------------------|-------------------|-------------------|
| Net Position | <u>1,002,995</u> | <u>1,018,464</u> | <u>894,210</u> | <u>765,248</u> |
| Revenues: | | | | |
| Charges & Services | 715,050 | 731,842 | 731,842 | 731,842 |
| Income from Investments | 7,660 | 3,900 | 3,900 | 4,050 |
| Miscellaneous | <u>6,000</u> | <u>12,500</u> | <u>12,500</u> | <u>12,500</u> |
| Total Revenue = | 728,710 | 748,242 | 748,242 | 748,392 |
| Expenditures: | | | | |
| Personnel | 165,668 | 189,749 | 194,162 | 198,692 |
| Charges & Services | 547,573 | 582,747 | 583,042 | 583,598 |
| Transfers to Other Fund | <u>0</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| Total Expenditures = | 713,241 | 872,496 | 877,204 | 882,290 |
| Net Position | 1,018,464 | 894,210 | 765,248 | 631,350 |

Refuse Fund - 47
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Charges & Services | | | | | | | |
| 64410 | Commercial User Charges | 209,231 | 210,000 | 210,000 | 217,980 | 217,980 | 217,980 |
| 64415 | Wholesale User Charges | 12,996 | 12,000 | 12,000 | 12,456 | 12,456 | 12,456 |
| 64420 | Residential User Charges | 489,959 | 483,050 | 493,050 | 501,406 | 501,406 | 501,406 |
| | Subtotal Charges & Services | <u>712,186</u> | <u>705,050</u> | <u>715,050</u> | <u>731,842</u> | <u>731,842</u> | <u>731,842</u> |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | <u>22,333</u> | <u>20,400</u> | <u>7,660</u> | <u>3,900</u> | <u>3,900</u> | <u>4,050</u> |
| | Subtotal Income From Investments | <u>22,333</u> | <u>20,400</u> | <u>7,660</u> | <u>3,900</u> | <u>3,900</u> | <u>4,050</u> |
| Miscellaneous Revenues | | | | | | | |
| 66570 | Other Revenues | <u>12,183</u> | <u>12,500</u> | <u>6,000</u> | <u>12,500</u> | <u>12,500</u> | <u>12,500</u> |
| | Subtotal Miscellaneous Revenues | <u>12,183</u> | <u>12,500</u> | <u>6,000</u> | <u>12,500</u> | <u>12,500</u> | <u>12,500</u> |
| Total: Refuse Fund | | <u>746,702</u> | <u>737,950</u> | <u>728,710</u> | <u>748,242</u> | <u>748,242</u> | <u>748,392</u> |

Refuse Fund - 47

Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------------|--|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 31 - Trash Collection | | | | | | | |
| 12100 | Regular Salaries | 102,216 | 116,601 | 116,601 | 131,025 | 133,646 | 136,318 |
| 12600 | Cell Phone Stipend | 107 | 213 | 213 | 213 | 213 | 213 |
| 13100 | Overtime | 1,285 | 1,500 | 902 | 1,500 | 1,500 | 1,500 |
| 14100 | Social Security | 7,717 | 9,051 | 9,005 | 10,154 | 10,355 | 10,559 |
| 14200 | Pension Contribution | 4,514 | 5,830 | 5,830 | 6,551 | 6,682 | 6,816 |
| 15100 | Group Insurance | 16,191 | 26,803 | 27,875 | 36,525 | 37,986 | 39,505 |
| 15300 | Worker's Compensation | 5,531 | 5,500 | 5,242 | 3,780 | 3,780 | 3,780 |
| | Subtotal Personnel Services | 137,561 | 165,498 | 165,668 | 189,749 | 194,162 | 198,692 |
| 22100 | Operating Materials & Supplies | 42,620 | 25,000 | 26,399 | 25,500 | 27,795 | 28,351 |
| 22800 | Uniforms & Protective Clothing | | 100 | 0 | 100 | 100 | 100 |
| 31100 | Liability Insurance | 1,684 | 1,715 | 1,777 | 1,855 | 1,855 | 1,855 |
| 31300 | Maintenance Agreement | | | | 1,900 | 1,900 | 1,900 |
| 31600 | Professional Services | | | | 2,000 | | |
| 31410 | Accounting & Administration Fee | 89,445 | 98,176 | 98,176 | 98,176 | 98,176 | 98,176 |
| 31430 | Franchise Tax Equivalents | 35,468 | 35,253 | 35,753 | 36,592 | 36,592 | 36,592 |
| 32100 | Postage | 8,193 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 35100 | Vehicle & Equipment Use & Maint | 57,766 | 69,000 | 69,000 | 69,000 | 69,000 | 69,000 |
| 35150 | Fuel Usage | 23,299 | 19,500 | 19,500 | 19,500 | 19,500 | 19,500 |
| 35200 | Future Vehicle & Eq. Replacement | 87,270 | 87,270 | 87,270 | 93,299 | 93,299 | 93,299 |
| 36500 | Medical Services | 90 | 50 | 156 | 200 | 200 | 200 |
| 38300 | Trash Dumping Fees | 197,765 | 201,000 | 201,000 | 226,125 | 226,125 | 226,125 |
| 38400 | Donations & Contributions | 2,500 | | | | | |
| 38710 | Other Expenses | 14 | | 42 | | | |
| 38720 | Insurance Deductible | 5,660 | | | | | |
| | Subtotal Charges & Services | 551,774 | 545,564 | 547,573 | 582,747 | 583,042 | 583,598 |
| | Total: Trash Collection | 689,335 | 711,062 | 713,241 | 772,496 | 777,204 | 782,290 |
| 95 - Transfers To Other Funds | | | | | | | |
| 39002 | Transfer To General Fund | | | | 100,000 | 100,000 | 100,000 |
| 39048 | Transfer To Golf Course Fund | 125,000 | | | | | |
| | Total: Transfers To Other Funds | 125,000 | 0 | 0 | 100,000 | 100,000 | 100,000 |
| Total: Refuse Fund | | 814,335 | 711,062 | 713,241 | 872,496 | 877,204 | 882,290 |

Golf Course Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|---------------------------|-------------------|------------------|-------------------|-------------------|
| Unrestricted Net Position | <u>8,678</u> | <u>68,769</u> | <u>4,009</u> | <u>4,750</u> |
| Revenues: | | | | |
| Charges & Services | 534,452 | 522,250 | 520,750 | 520,750 |
| Transfers From Other Fund | <u>500,000</u> | <u>480,000</u> | <u>510,000</u> | <u>525,000</u> |
| Total Revenue = | <u>1,034,452</u> | <u>1,002,250</u> | <u>1,030,750</u> | <u>1,045,750</u> |
| Expenditures: | | | | |
| Personnel | 442,776 | 491,448 | 502,816 | 514,480 |
| Charges & Services | 383,108 | 414,284 | 406,984 | 410,334 |
| Capital Outlay | 13,851 | 45,300 | 0 | 0 |
| Debt Service | <u>134,626</u> | <u>115,978</u> | <u>120,209</u> | <u>120,888</u> |
| Total Expenditures = | <u>974,361</u> | <u>1,067,010</u> | <u>1,030,009</u> | <u>1,045,702</u> |
| Unrestricted Net Position | 68,769 | 4,009 | 4,750 | 4,799 |

Golf Course Fund - 48
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---------------------------------|------------------------|----------------|------------------|-------------------|------------------|-------------------|-------------------|
| Golf Course Revenue | | | | | | | |
| 64609 | Memberships | 51,383 | 53,000 | 52,054 | 54,000 | 54,000 | 54,000 |
| 64610 | Green Fees | 258,346 | 252,000 | 260,000 | 250,000 | 250,000 | 250,000 |
| 64611 | Cart Rental | 123,830 | 117,000 | 140,000 | 132,000 | 132,000 | 132,000 |
| 64612 | Course Improvement Fee | 25,623 | 25,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| 64613 | Driving Range | 13,632 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 64614 | Pro shop | 52,675 | 45,000 | 36,000 | 38,000 | 38,000 | 38,000 |
| 64616 | Lessons | 1,873 | 2,000 | 1,005 | 1,500 | 2,000 | 2,000 |
| 66230 | Other Rental | 1,022 | 1,000 | 1,250 | 1,250 | 1,250 | 1,250 |
| 66275 | Snack Bar Rental | 7,200 | 6,750 | 1,800 | 3,000 | 3,000 | 3,000 |
| 66300 | Beverages | 247 | 200 | 543 | 600 | 250 | 250 |
| 66536 | Advertising | 1,650 | | 1,100 | 1,200 | 500 | 500 |
| 66570 | Other Revenues | 9,175 | 900 | 1,200 | 1,200 | 250 | 250 |
| | Subtotal Golf Course | 546,656 | 515,350 | 534,452 | 522,250 | 520,750 | 520,750 |
| Other Financing Sources | | | | | | | |
| 67741 | Transfer Form ML&P | | 160,000 | 150,000 | 180,000 | 190,000 | 190,000 |
| 67742 | Transfer From Sewer | 160,000 | 200,000 | 200,000 | 140,000 | 160,000 | 175,000 |
| 67745 | Transfer From Water | 136,250 | 150,000 | 150,000 | 160,000 | 160,000 | 160,000 |
| 67747 | Transfer From Refuse | 125,000 | | | | | |
| | Total Subsidies | 421,250 | 510,000 | 500,000 | 480,000 | 510,000 | 525,000 |
| Total - Golf Course Fund | | 967,906 | 1,025,350 | 1,034,452 | 1,002,250 | 1,030,750 | 1,045,750 |

Golf Course Fund - 48
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|------------------------------------|------------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 40 - Operations Expenses | | | | | | | |
| 12100 | Salaries | 120,053 | 134,977 | 134,977 | 124,592 | 127,084 | 129,626 |
| 12200 | Part-Time Salaries | 71,681 | 66,000 | 56,000 | 75,000 | 76,500 | 78,030 |
| 12600 | Cell Phone Stipend | 1,054 | 714 | 780 | 780 | 780 | 780 |
| 13100 | Overtime | | 500 | 0 | 500 | 500 | 500 |
| 14100 | Social Security & Medicare | 14,250 | 15,468 | 14,669 | 15,367 | 15,672 | 15,984 |
| 14200 | Pension Contributions | 5,854 | 6,749 | 6,749 | 6,230 | 6,354 | 6,481 |
| 15100 | Group Insurance | 33,905 | 42,588 | 44,292 | 40,604 | 42,228 | 43,917 |
| 15300 | Worker's Compensation | 4,665 | 4,700 | 4,802 | 4,802 | 4,802 | 4,802 |
| 15400 | Unemployment | 2,014 | | 2,909 | | | |
| | Subtotal Personnel | 253,476 | 271,695 | 265,178 | 267,874 | 273,920 | 280,120 |
| 22100 | Operating Materials & Supplies | 21,744 | 22,500 | 18,000 | 25,000 | 23,000 | 23,500 |
| 22200 | Chemicals & Lab Supplies | 32,919 | 41,000 | 31,000 | 41,000 | 42,000 | 43,000 |
| 25100 | Gas & Diesel | 9,848 | 10,500 | 9,500 | 10,500 | 10,500 | 10,500 |
| 31100 | Liability Insurance | 6,593 | 6,752 | 6,752 | 7,278 | 7,278 | 7,278 |
| 31600 | Professional Services | 1,610 | 1,600 | 0 | 1,600 | 1,650 | 1,700 |
| 32200 | Advertising & Legal Notices | 742 | 500 | 270 | 250 | 250 | 250 |
| 33100 | Travel, Education, & Training | 332 | 500 | 55 | 500 | 500 | 500 |
| 33600 | Dues, Memberships, & Subscriptions | 750 | 600 | 570 | 600 | 650 | 700 |
| 34200 | Natural Gas | 2,729 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 34300 | Electricity | 7,277 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 34400 | Trash Collections | 1,296 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 34500 | Water | 6,061 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 35100 | Vehicle & Equipment Usage | 20,000 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| 35200 | Future Vehicle & Eq. Replacement | 58,476 | 58,476 | 58,476 | 53,690 | 53,690 | 53,690 |
| 35300 | Repairs & Maintenance | 4,308 | 2,200 | 200 | 10,000 | 2,000 | 2,000 |
| 36500 | Medical Services | 378 | 500 | 277 | 550 | 550 | 550 |
| 38710 | Other Expenses | 160 | | 64 | 100 | 100 | 100 |
| | Subtotal Charges & Services | 175,274 | 185,328 | 165,364 | 191,168 | 182,368 | 183,968 |
| 42100 | Buildings & Improvements | | 20,000 | 5,152 | 15,000 | | |
| 46200 | Equipment | | 4,000 | 4,700 | 4,000 | | |
| | Subtotal Capital Outlay | 0 | 24,000 | 9,852 | 19,000 | 0 | 0 |
| Total - Operations Expenses | | <u>428,750</u> | <u>481,023</u> | <u>440,394</u> | <u>478,042</u> | <u>456,288</u> | <u>464,088</u> |

Golf Course Fund - 48
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------|------------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 41 - Clubhouse | | | | | | | |
| 12100 | Salaries | 78,908 | 90,624 | 90,624 | 112,508 | 114,758 | 117,053 |
| 12200 | Part-Time Salaries | 50,492 | 44,166 | 40,000 | 45,049 | 45,950 | 46,869 |
| 12600 | Cell Phone Stipend | 743 | 421 | 743 | 743 | 743 | 743 |
| 13100 | Overtime | 293 | 250 | 522 | 250 | 250 | 250 |
| 14100 | Social Security & Medicare | 9,734 | 10,363 | 10,090 | 12,129 | 12,370 | 12,616 |
| 14200 | Pension Contributions | 3,746 | 4,531 | 4,531 | 5,625 | 5,738 | 5,853 |
| 15100 | Group Insurance | 18,732 | 27,417 | 28,514 | 45,430 | 47,247 | 49,137 |
| 15300 | Worker's Compensation | 1,744 | 1,800 | 1,839 | 1,839 | 1,839 | 1,839 |
| 15400 | Unemployment | | | 736 | | | |
| | Subtotal Personnel | 164,392 | 179,572 | 177,598 | 223,573 | 228,895 | 234,360 |
| 22100 | Operating Materials & Supplies | 8,258 | 14,000 | 11,500 | 13,000 | 14,000 | 15,000 |
| 22400 | Pro-Shop Supplies | 37,777 | 25,000 | 25,000 | 23,000 | 23,500 | 24,000 |
| 25100 | Gas & Diesel | 4,848 | 6,500 | 4,900 | 5,000 | 5,000 | 5,000 |
| 31100 | Liability Insurance | 8,681 | 8,840 | 9,158 | 9,559 | 9,559 | 9,559 |
| 31300 | Maintenance Agreement | 5,928 | 6,250 | 6,500 | 6,500 | 6,500 | 6,500 |
| 31600 | Professional Services | 1,828 | 1,500 | 1,000 | 1,500 | 1,500 | 1,500 |
| 32200 | Advertising & Legal Notices | 2,078 | 3,000 | 2,500 | 3,000 | 3,000 | 3,250 |
| 33100 | Travel, Education, & Training | | 1,000 | 775 | 1,000 | 1,000 | 1,000 |
| 33600 | Dues, Memberships, & Subscriptions | 1,030 | 550 | 1,061 | 1,000 | 1,000 | 1,000 |
| 34100 | Telephone | 2,612 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 34200 | Natural Gas | 3,526 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 34300 | Electricity | 18,520 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 34500 | Water | 275 | 350 | 350 | 350 | 350 | 350 |
| 35100 | Vehicle & Equipment Usage | 4,722 | 4,920 | 4,920 | 11,500 | 11,500 | 11,500 |
| 35200 | Future Vehicle & Eq. Replacement | 30,716 | 30,716 | 30,716 | 30,716 | 30,716 | 30,716 |
| 35300 | Repairs & Maintenance | 295 | | 2,332 | | | |
| 36500 | Medical Services | 35 | | | | | |
| 38100 | Bank Charges | 8,999 | 8,300 | 8,300 | 8,300 | 8,300 | 8,300 |
| 38500 | IT | 798 | 120 | 450 | 450 | 450 | 450 |
| 38710 | Other Expenses | 5,934 | | 41 | | | |
| 38715 | Leasehold Expenses | 10,621 | | | | | |
| | Subtotal Charges & Services | 157,481 | 137,546 | 136,003 | 141,375 | 142,875 | 144,625 |
| 42100 | Buildings & Improvements | | 4,000 | 0 | 26,300 | | |
| 46200 | Equipment | 0 | | 3,999 | | | |
| | Subtotal Capital Outlay | 0 | 4,000 | 3,999 | 26,300 | 0 | 0 |
| Total- Clubhouse | | 321,873 | 321,118 | 317,600 | 391,248 | 371,770 | 378,985 |

Golf Course Fund - 48
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|---|----------------|------------------|-------------------|------------------|-------------------|-------------------|
| 68 - Administration & General | | | | | | | |
| 31410 | Accounting & Administration Fee | 72,518 | 81,741 | 81,741 | 81,741 | 81,741 | 81,741 |
| | Subtotal Charges & Services | 72,518 | 81,741 | 81,741 | 81,741 | 81,741 | 81,741 |
| | Total - Administration & General | <u>72,518</u> | <u>81,741</u> | <u>81,741</u> | <u>81,741</u> | <u>81,741</u> | <u>81,741</u> |
| 90 - Golf Course Bond Costs | | | | | | | |
| 38910 | Principal Payments | 98,670 | 101,575 | 101,575 | 101,575 | 101,575 | 101,575 |
| 38920 | Interest Expense | 47,687 | 38,169 | 33,051 | 14,403 | 18,634 | 19,313 |
| | Subtotal Golf Course Bond Costs | 146,357 | 139,744 | 134,626 | 115,978 | 120,209 | 120,888 |
| | Total - Golf Course Fund | <u>969,498</u> | <u>1,023,626</u> | <u>974,361</u> | <u>1,067,010</u> | <u>1,030,009</u> | <u>1,045,702</u> |

Perpetual Care Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|----------------------|-------------------|----------------|-------------------|-------------------|
| Fund Balance | <u>53,660</u> | <u>56,160</u> | <u>58,660</u> | <u>61,160</u> |
| Revenues: | | | | |
| Cemetery Lots | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> |
| Total Revenue = | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> |
| Expenditures: | | | | |
| Capital Outlay | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| Total Expenditures = | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> | <u>1,000</u> |
| Fund Balance | 56,160 | 58,660 | 61,160 | 63,660 |

Perpetual Care Fund - 51
Revenue - 00

| Account # | Revenues By Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|------------------------------------|--------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 64520 | Cemetery Lots | 4,740 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| | | 4,740 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Total - Perpetual Care Fund | | 4,740 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |

Perpetual Care Fund - 51
Expenditures

| Account # | Expenditure By Departmen | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------------|--------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 33 - Cemetery | | | | | | | |
| 49100 | Cemetery Lots | 150 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | Subtotal Capital Outlay | 150 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total - Perpetual Care | | 150 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |

Internal Service Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|-------------------------|-------------------|------------------|-------------------|-------------------|
| Net Position | <u>981,083</u> | <u>787,510</u> | <u>498,943</u> | <u>288,693</u> |
| Revenues: | | | | |
| Charges & Services | 1,084,033 | 1,122,132 | 1,122,132 | 1,122,132 |
| Income from Investments | 8,602 | 2,730 | 1,872 | 780 |
| Miscellaneous | <u>25,658</u> | <u>31,250</u> | <u>31,250</u> | <u>5,000</u> |
| Total Revenue = | <u>1,118,293</u> | <u>1,156,112</u> | <u>1,155,254</u> | <u>1,127,912</u> |
| Expenditures: | | | | |
| Personnel | 265,932 | 280,118 | 286,543 | 293,134 |
| Charges & Services | 470,767 | 545,861 | 508,961 | 508,961 |
| Capital Outlay | <u>575,167</u> | <u>618,700</u> | <u>570,000</u> | <u>609,500</u> |
| Total Expenditures = | <u>1,311,866</u> | <u>1,444,679</u> | <u>1,365,504</u> | <u>1,411,595</u> |
| Net Position | 787,510 | 498,943 | 288,693 | 5,011 |

Internal Service Fund - 71
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------------------|----------------------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| Charges & Services | | | | | | | |
| 64730 | Equipment Maintenance Services | 406,473 | 426,458 | 426,458 | 442,586 | 442,586 | 442,586 |
| 64735 | Equipment Fuel Charges | 93,044 | 89,324 | 89,324 | 89,431 | 89,431 | 89,431 |
| 64740 | Equipment Replacement Charges | 536,820 | 568,251 | 568,251 | 590,115 | 590,115 | 590,115 |
| | Subtotal Charges & Services | 1,036,337 | 1,084,033 | 1,084,033 | 1,122,132 | 1,122,132 | 1,122,132 |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | 20,425 | 10,000 | 8,602 | 2,730 | 1,872 | 780 |
| | Subtotal Income From Investments | 20,425 | 10,000 | 8,602 | 2,730 | 1,872 | 780 |
| Miscellaneous Revenues | | | | | | | |
| 63330 | Other State Grants | 16,517 | 10,000 | 14,100 | | | |
| 66570 | Other Revenue | 1,236 | | | | | |
| 67210 | Sale Of Assets | 40,397 | 5,000 | 11,558 | 31,250 | 31,250 | 5,000 |
| 67220 | Insurance Recoveries | 12,995 | | | | | |
| | Subtotal Miscellaneous Revenue | 71,145 | 15,000 | 25,658 | 31,250 | 31,250 | 5,000 |
| Total: Internal Service Fund | | 1,127,907 | 1,109,033 | 1,118,293 | 1,156,112 | 1,155,254 | 1,127,912 |

Internal Service Fund - 71
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--------------------------------|-----------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 62 - Service Facility | | | | | | | |
| 12100 | Regular Salaries | 190,499 | 196,117 | 196,117 | 203,541 | 207,612 | 211,764 |
| 12600 | Cell Phone Stipend | 131 | 132 | 132 | 132 | 132 | 132 |
| 13100 | Overtime | 12 | 400 | | 100 | 100 | 100 |
| 14100 | Social Security | 14,011 | 15,044 | 15,013 | 15,589 | 15,900 | 16,218 |
| 14200 | Pension Contribution | 9,400 | 9,806 | 9,806 | 10,177 | 10,381 | 10,588 |
| 15100 | Group Insurance | 38,257 | 39,564 | 39,564 | 45,989 | 47,829 | 49,742 |
| 15300 | Worker's Compensation | 5,721 | 5,300 | 5,300 | 4,590 | 4,590 | 4,590 |
| | Subtotal Personnel Services | 258,031 | 266,362 | 265,932 | 280,118 | 286,543 | 293,134 |
| | | | | | | | |
| 22100 | Operating Materials & Supplies | 20,622 | 31,500 | 19,086 | 31,500 | 25,000 | 25,000 |
| 22800 | Uniforms & Protective Clothing | 108 | 600 | 508 | 700 | 600 | 600 |
| 25100 | Gas & Diesel | 102,258 | 92,000 | 51,578 | 92,000 | 92,000 | 92,000 |
| 25300 | Oil & Lubricants | 9,231 | 8,500 | 4,705 | 8,500 | 8,500 | 8,500 |
| 25400 | Tires, Batteries, & Accessories | 20,900 | 25,000 | 19,466 | 25,000 | 25,000 | 25,000 |
| 31100 | Liability Insurance | 1,840 | 1,715 | 1,777 | 1,855 | 1,855 | 1,855 |
| 31300 | Maintenance Agreement | 21,197 | 20,000 | 20,492 | 25,300 | 20,000 | 20,000 |
| 33100 | Travel, Education & Training | 693 | 900 | 213 | 900 | 900 | 900 |
| 33600 | Dues, Memberships & Subscriptions | 2,570 | 3,900 | 3,119 | 3,200 | 3,200 | 3,200 |
| 34100 | Telephone | 1,418 | 1,250 | 825 | 1,250 | 1,250 | 1,250 |
| 34200 | Natural Gas | 3,030 | 3,500 | 3,335 | 3,500 | 3,500 | 3,500 |
| 34300 | Electricity | 4,622 | 6,000 | 4,600 | 6,000 | 6,000 | 6,000 |
| 34400 | Trash Collection | 324 | 325 | 325 | 325 | 325 | 325 |
| 34500 | Water Service | 141 | 164 | 164 | 164 | 164 | 164 |
| 34600 | Sewer Service | 300 | 300 | 300 | 300 | 300 | 300 |
| 35100 | Vehicle Equipment Use & Maint. | 28,472 | 28,472 | 28,472 | 28,472 | 28,472 | 28,472 |
| 35150 | Fuel Usage | 6,423 | 4,300 | 3,200 | 4,300 | 4,300 | 4,300 |
| 35200 | Future Vehicle & Eq. Replacement | 33,360 | 33,600 | 33,600 | 34,395 | 34,395 | 34,395 |
| 35300 | Repairs & Maintenance | | 5,000 | 768 | | | |
| 35310 | Fleet Maintenance | 154,386 | 150,000 | 171,100 | 175,000 | 150,000 | 150,000 |
| 38500 | IT | 922 | 180 | 678 | 678 | 678 | 678 |
| 38710 | Other Expenses | 276 | 275 | 66 | | | |
| | Subtotal Charges & Services | 413,093 | 417,481 | 368,377 | 443,339 | 406,439 | 406,439 |
| | | | | | | | |
| 42100 | Buildings & Improvements | | 8,500 | 4,000 | 8,500 | | |
| 46200 | Equipment | 10,896 | | | 6,300 | | |
| | Subtotal Capital Outlay | 10,896 | 8,500 | 4,000 | 14,800 | 0 | 0 |
| | | | | | | | |
| Total: Service Facility | | <u>682,020</u> | <u>692,343</u> | <u>638,309</u> | <u>738,257</u> | <u>692,982</u> | <u>699,573</u> |

Internal Service Fund - 71
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 65 - Administration & General | | | | | | | |
| 31100 | Liability Insurance | 25,912 | 26,388 | 28,482 | 28,535 | 28,535 | 28,535 |
| 31410 | Accounting & Administration Fee | 62,326 | 71,387 | 71,387 | 71,387 | 71,387 | 71,387 |
| 38710 | Other Expenses | 822 | 100 | 21 | 100 | 100 | 100 |
| 38720 | Insurance Deductible | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | Subtotal Charges & Services | 91,060 | 100,375 | 102,390 | 102,522 | 102,522 | 102,522 |
| | Total: Administration & General | <u>91,060</u> | <u>100,375</u> | <u>102,390</u> | <u>102,522</u> | <u>102,522</u> | <u>102,522</u> |
| 70 - Capital Equipment Replacement | | | | | | | |
| 46100 | Office Equipment | 63,253 | | 29,500 | | | |
| 46200 | Equipment | 240,877 | 231,000 | 186,563 | 430,400 | 353,000 | 126,500 |
| 46300 | Vehicles | 211,252 | 413,500 | 355,104 | 173,500 | 217,000 | 483,000 |
| | Subtotal Capital Outlay | 515,382 | 644,500 | 571,167 | 603,900 | 570,000 | 609,500 |
| | Total: | | | | | | |
| | Capital Equipment Replacement | <u>515,382</u> | <u>644,500</u> | <u>571,167</u> | <u>603,900</u> | <u>570,000</u> | <u>609,500</u> |
| Total: Internal Service Fund | | <u>1,288,462</u> | <u>1,437,218</u> | <u>1,311,866</u> | <u>1,444,679</u> | <u>1,365,504</u> | <u>1,411,595</u> |

Employee's Dental Ins. Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|----------------------|-------------------|----------------|-------------------|-------------------|
| Fund Balance | <u>11,140</u> | <u>11,741</u> | <u>0</u> | <u>0</u> |
| Revenues: | | | | |
| Contributions | <u>64,501</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Revenue = | <u>64,501</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Expenditures: | | | | |
| Charges & Services | <u>63,900</u> | <u>11,741</u> | <u>0</u> | <u>0</u> |
| Total Expenditures = | <u>63,900</u> | <u>11,741</u> | <u>0</u> | <u>0</u> |
| Fund Balance | 11,741 | 0 | 0 | 0 |

Employee's Dental Insurance Fund - 72**Revenue - 00**

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|----------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| Contributions | | | | | | | |
| 66440 | Contributions By Employees | 9,487 | 9,517 | 9,517 | | | |
| 66450 | Contributions By City | 49,668 | 54,984 | 54,984 | | | |
| | Subtotal Contributions | 59,155 | 64,501 | 64,501 | 0 | 0 | 0 |
| Total: Employee's Dental Insurance Fund | | 59,155 | 64,501 | 64,501 | 0 | 0 | 0 |

Employee's Dental Insurance Fund - 72
Expenditures

| Account # | Expenditure By Department | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|---|------------------------------|----------------|----------------|-------------------|----------------|-------------------|-------------------|
| 90 - Non-Departmental | | | | | | | |
| 31700 | Administrative & Trustee Fee | 9,954 | 9,950 | 9,900 | | | |
| 38861 | Dental Insurance Claims | 39,161 | 54,000 | 54,000 | 5,000 | | |
| 39002 | Transfer to General Fund | | | | 6,741 | | |
| | Subtotal Charges & Services | 49,115 | 63,950 | 63,900 | 11,741 | 0 | 0 |
| Total: | | | | | | | |
| Employee's Dental Insurance Fund | | 49,115 | 63,950 | 63,900 | 11,741 | 0 | 0 |

Debt Service Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|-------------------------|-------------------|------------------|-------------------|-------------------|
| Fund Balance | <u>28,924</u> | <u>29,660</u> | <u>4,660</u> | <u>4,660</u> |
| Revenues: | | | | |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Income from Investments | 736 | 0 | 0 | 0 |
| Other Financing Sources | <u>1,219,751</u> | <u>1,204,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |
| Total Revenue = | <u>1,220,487</u> | <u>1,204,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |
| Expenditures: | | | | |
| Debt Service | <u>1,219,751</u> | <u>1,229,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |
| Total Expenditures = | <u>1,219,751</u> | <u>1,229,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |
| Fund Balance | 29,660 | 4,660 | 4,660 | 4,660 |

Debt Service Fund - 90
Revenue - 00

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-----------------------------------|-------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|
| Intergovernmental Revenues | | | | | | | |
| 63331 | Federal Grants (B.A.B.s) | 382,873 | | | | | |
| | Subtotal Intergovernmental Revenues | 382,873 | 0 | 0 | 0 | 0 | 0 |
| Income From Investments | | | | | | | |
| 66110 | Interest On Investments | 39,170 | | 736 | | | |
| | Subtotal Income Form Investments | 39,170 | 0 | 736 | 0 | 0 | 0 |
| Other Financing Sources | | | | | | | |
| 67315 | Bond Premium | 2,628,578 | | | | | |
| 67320 | Bond Proceeds | 16,230,000 | | | | | |
| 67719 | Transfer From CWCI | 1,323,952 | 1,219,751 | 1,219,751 | 1,204,050 | 1,227,800 | 1,225,300 |
| | Sub. Other Financing Sources | 20,182,530 | 1,219,751 | 1,219,751 | 1,204,050 | 1,227,800 | 1,225,300 |
| Total - Debt Service Fund | | 20,604,573 | 1,219,751 | 1,220,487 | 1,204,050 | 1,227,800 | 1,225,300 |

Debt Service Fund - 90**Expenditures**

| Account # Expenditure by Department | | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|-------------------------------------|-----------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|
| 19 - CWC | | | | | | | |
| 38910 | Principal | 605,000 | 495,000 | 495,000 | 525,000 | 550,000 | 575,000 |
| 38920 | Interest | 1,164,368 | 724,751 | 724,751 | 704,050 | 677,800 | 650,300 |
| 38932 | Bond Issuance Cost | 221,109 | | | | | |
| 39000 | Transfer to Bond Agen | 20,419,373 | | | | | |
| Total: CWC Debt | | <u>22,409,850</u> | <u>1,219,751</u> | <u>1,219,751</u> | <u>1,229,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |
| Total: Debt Service Fund | | <u>22,409,850</u> | <u>1,219,751</u> | <u>1,219,751</u> | <u>1,229,050</u> | <u>1,227,800</u> | <u>1,225,300</u> |

D.U.R.A. Fund

| | Estimated 2020 | Budget 2021 | Estimated 2022 | Estimated 2023 |
|----------------------|-------------------|----------------|-------------------|-------------------|
| Fund Balance | <u>301</u> | <u>75</u> | <u>7,575</u> | <u>15,075</u> |
| Revenues: | | | | |
| Contributions | <u>536,855</u> | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> |
| Total Revenue = | <u>536,855</u> | <u>7,500</u> | <u>7,500</u> | <u>7,500</u> |
| Expenditures: | | | | |
| Charges & Services | <u>537,081</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenditures = | <u>537,081</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance | 75 | 7,575 | 15,075 | 22,575 |

Delta Urban Renewal Authority Fund - 92**Revenue - 00**

| Account # | Revenues by Source | 2019 Actual | 2020 Budget | 2020 Estimated | 2021 Budget | 2022 Estimated | 2023 Estimated |
|--|--------------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|
| Intergovernmental Revenues | | | | | | | |
| 63325 | Property Tax | 7,002 | 6,900 | 7,446 | 7,500 | 7,500 | 7,500 |
| 63330 | Other State Grants | <u>270,902</u> | <u>264,000</u> | <u>279,409</u> | | | |
| | Subtotal Contributions | 277,904 | 270,900 | 286,855 | 7,500 | 7,500 | 7,500 |
| Other Financing Sources | | | | | | | |
| 67740 | Bond Proceeds | | | | | | |
| 67719 | Transfer from CWCI Fund | | 156,000 | 250,000 | | | |
| 67745 | Loan Proceeds Water Fund | <u>224,000</u> | | | | | |
| | Subtotal Contributions | 224,000 | 156,000 | 250,000 | 0 | 0 | 0 |
| Total: Delta Urban Renewal Authority Fund | | <u><u>501,904</u></u> | <u><u>426,900</u></u> | <u><u>536,855</u></u> | <u><u>7,500</u></u> | <u><u>7,500</u></u> | <u><u>7,500</u></u> |

Delta Urban Renewal Authority Fund - 92**Expenditures**

| <u>Account #</u> | <u>Expenditure By Department</u> | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Estimated</u> | <u>2021 Budget</u> | <u>2022 Estimated</u> | <u>2023 Estimated</u> |
|---|----------------------------------|------------------------|------------------------|---------------------------|------------------------|---------------------------|---------------------------|
| 10 - D.U.R.A. | | | | | | | |
| 31580 | Bond Issuance Costs | | | | | | |
| 31600 | Professional Services | 6,088 | | | | | |
| 38710 | Other Expenses | 68 | | | | | |
| | Subtotal Charges & Services | 6,156 | 0 | 0 | 0 | 0 | 0 |
| 42100 | Buildings & Improvements | 517,572 | 430,000 | 537,081 | | | |
| | Subtotal Capital Outlay | 517,572 | 430,000 | 537,081 | 0 | 0 | 0 |
| 95 - Transfer to Other Funds | | | | | | | |
| 39045 | Transfer to Water Fund | | | | | | |
| | Subtotal Charges & Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | | | | | | | |
| Delta Urban Renewal Authority Fund | | 523,728 | 430,000 | 537,081 | 0 | 0 | 0 |