

City of Delta, Colorado 2018 Budget



CITY OF DELTA

2018

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2018 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.

ED SISSON, Mayor

RON AUSTIN, Mayor Pro Tem

BILL RALEY, Council Member

CHRISTOPHER RYAN, Council Member

GERALD ROBERTS, Council Member

City of Delta, Colorado

2018 Budget

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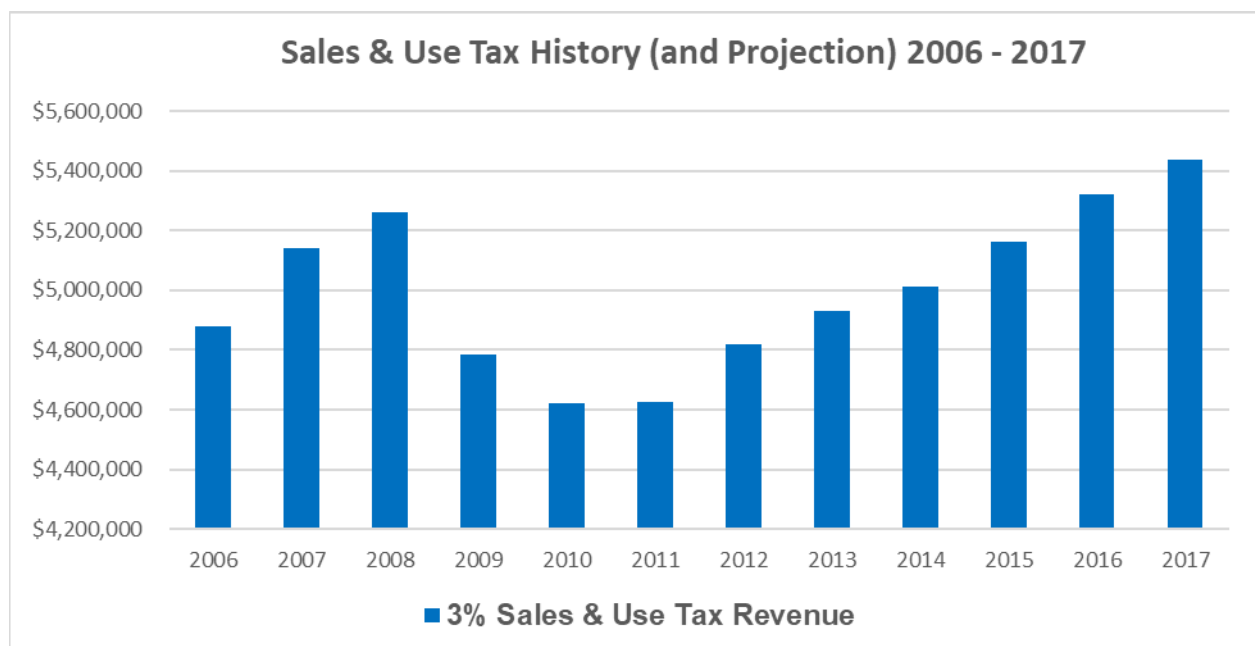
November 17, 2017

Dear City Council and Citizens of Delta:

Please find enclosed the 2018 fiscal year budget for the City of Delta. Pursuant to the City Charter *the City Manager shall submit to the Council the annual budget for the ensuing fiscal year no later than November 1 of each year.* The enclosed budget reflects the Council's strategic planning goals by 1) providing a balanced budget and 2) providing municipal services that will benefit the quality of life for Delta residents.

As in past years this working document, the 2018 budget reflects a conservative budget approach. Revenue and expense projections are based on the best information available at the time the budget is assembled. This year the 2018 budget includes cost projections into 2019 and 2020 to provide a look into the City's short term financial future and identify any areas of concern to be addressed. Identified issues will be discussed in this budget message.

Taxes, primarily the three percent local sales tax, are the largest revenue sources for three funds: the General Fund, the Parks & Recreation Fund and the City Wide Capital Improvement Fund. Sales tax projections include a 2.4% increase in 2018 and 2.0 percent increases in 2019 and 2020. Each one percent change in 2018 of the sales tax is projected to equal approximately \$42,210 or \$14,070 in each of the three funds. The City of Delta does not collect local property taxes.

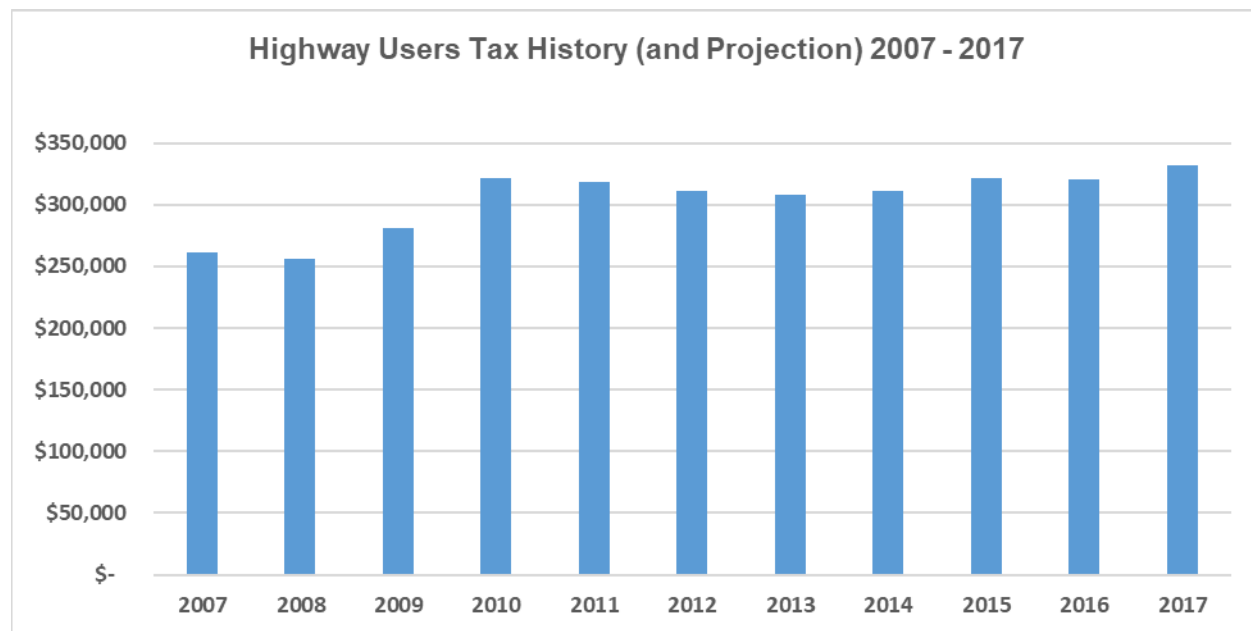


Personnel expenses include the mandate from Colorado’s voters to increase in minimum wages and a 3.0% general wage increase to keep pace with inflation; no other wage increases are included in the 2018 budget.

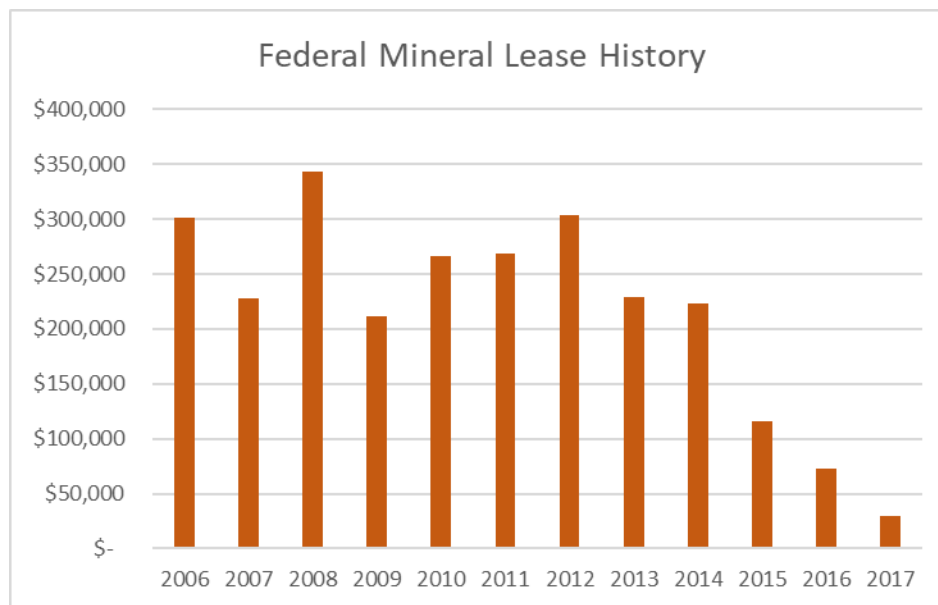
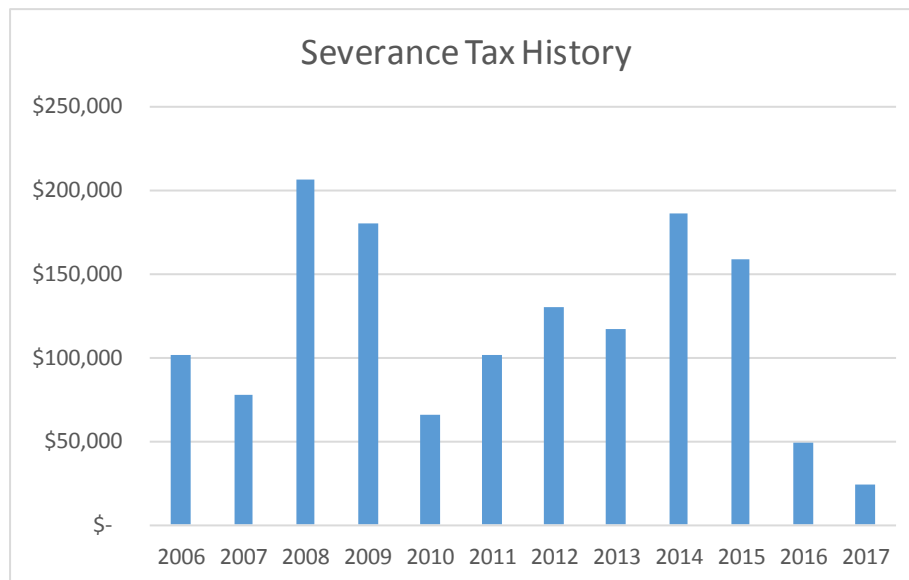
General Fund

In addition to the 1% City sales tax discussed above the General Fund receives revenue from other sources. Below is a discussion of the larger contributing sources of revenue.

Intergovernmental Revenues, are state and federal shared revenues provided through grants and other programs. The Highway Users Tax Fund (HUTF) provides the largest intergovernmental revenue to the City, is relatively stable and comes from Colorado’s gasoline and diesel fuel taxes, motor vehicle registration fees, traffic citations and other transportation related sources. The HUTF is distributed by the State to counties, the Colorado Department of Transportation (CDOT), and cities based 80% on the number of local vehicle registrations and 20% on the basis of local street mileage. During the past ten years the HUTF revenue to the City has increased on average by approximately 0.5% annually.



State Severance Tax distributions and Federal Mineral Lease (FML) Apportionment can provide significant intergovernmental revenue to the General Fund; however, these revenues are inconsistent from year to year. In 2017 the State Severance Tax revenue fell short of budget projections by approximately (\$5,580) and the Federal Mineral Lease apportionment fell short by approximately (\$15,700). The 2018 projection for the Severance Tax and FML Apportionment is for continued reduced revenue, in an amount equal to the funds received by Delta in 2017.

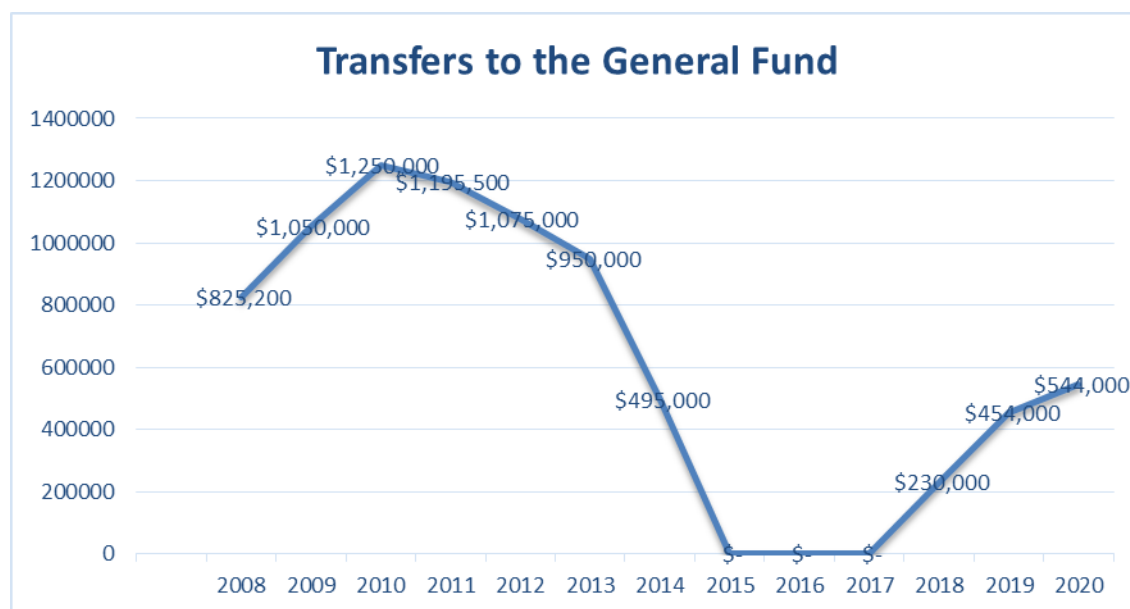


The median amounts collected annually during the 2006 – 2017 period from these two sources is \$108,916 and \$228,238 respectively. Based on the past two years and estimates from DOLA the City’s 2018 budget projects revenues well below the median amounts at \$25,000 and \$30,000 respectively.

The City’s General Fund budget, which provides funding for Elected Officials, Administrative functions, Police, Community Development, Street Maintenance, Stormwater conveyance systems, Code Enforcement, the Cemetery, Culture and Information Technology, reduces expenses in 2018, compared to estimated 2017 expenses. The General Fund projects declining fund balances for 2018 – 2020 while facing an aging infrastructure and associated maintenance expenses. Recognizing the decline in General Fund revenue the 2018 Budget cuts General Fund expenses by approximately \$170,000 and continues to defer major infrastructure maintenance.

Prior to 2015 transfers were made to the General Fund from the City’s enterprise funds to cover expenses with those transfers peaking at approximately \$1.25 million in 2010. In 2014 the City’s voters changed the one percent sales tax previously dedicated only to recreation to

include parks and golf as eligible expenses and the Parks Department was added to the Recreation Fund. With this funding change from 2015 - 2017 the General Fund did not require fund transfers from other City funds to balance the budget. In 2018 the City is projected to experience a significant decline in Intergovernmental Revenues, e.g. the State Severance Tax and Federal Mineral Lease revenues, a projected decline in licenses and permits and expense increases for employee wages causing a need in 2018 to receive transfers from the City's Enterprise funds totaling \$230,000 to sustain existing General Fund services.



Transfers to General Fund														
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimated	Estimated
General Fund	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020
CWCI Fund	350,000	350,000	400,000	350,000	350,000	300,000	150,000							
Sewer Fund							100,000							
ML&P Fund	400,000	625,000	775,000	675,000	625,000	500,000					115,000	227,000	272,000	
Water Fund	25,200						200,000				115,000	227,000	272,000	
Refuse Fund	50,000	75,000	75,000	170,500	100,000	150,000	45,000							
	825,200	1,050,000	1,250,000	1,195,500	1,075,000	950,000	495,000	0	0	0	230,000	454,000	544,000	

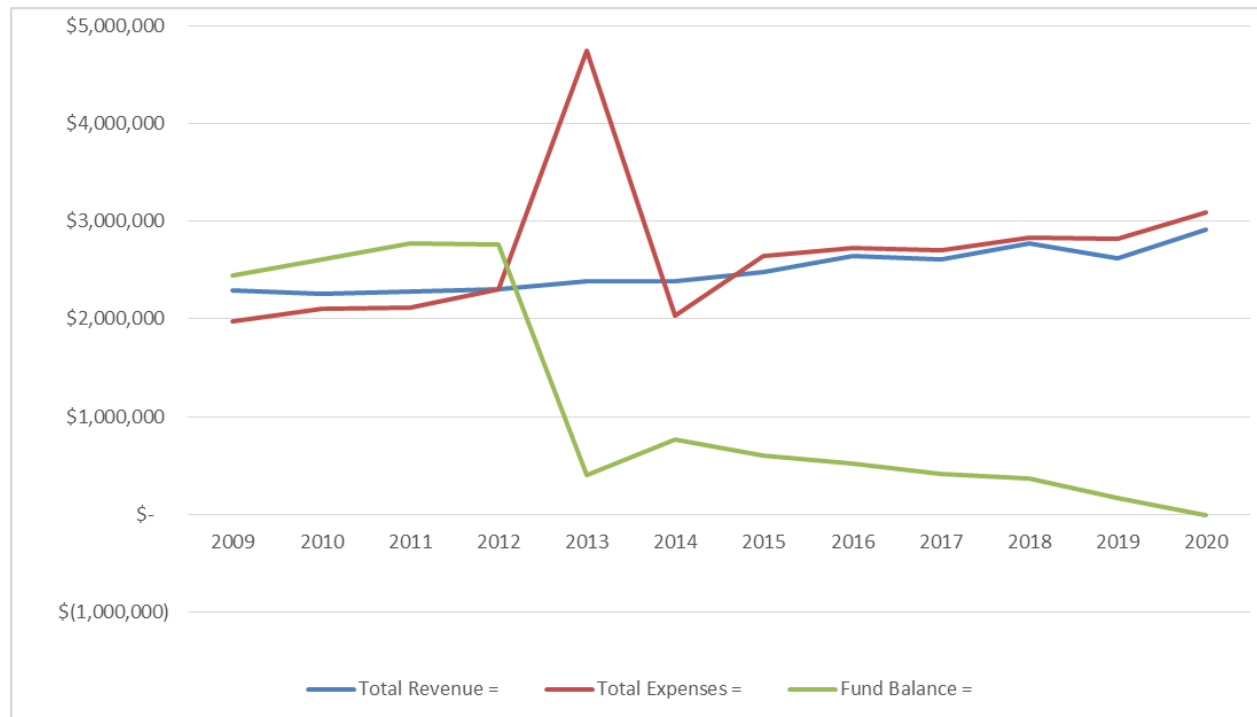
General Fund services will remain largely unchanged in 2018 as these are service driven expenses of the City and revenues have declined while the cost to provide services has increased. General Fund revenues are projected to decline (5.5%) in 2018 and expenses will decrease approximately (3.72%).

Parks & Recreation Fund

The Parks & Recreation Fund will receive approximately 66% of its revenues from the one percent sales and use tax dedicated to parks, recreation and golf in 2018. The remainder of revenues to Parks & Recreation come from user fees and facility rentals. User admissions and user fee revenue at the Bill Heddles Recreation Center have declined in 2017, possibly due in part to the opening of the new Montrose recreation facility. The decline in user admission fees is reflected in the 2018 Budget projections. Expenses in the Parks & Recreation fund maintain city owned parks, the City's forestry and flower programs, the Bill Heddles Recreation Center and all of the recreation activities offered through the City's well regarded recreation programs. The 2018 budget includes an increase in revenues of 6.6% and an increase in expenses of 4.9%. Additional funding for parks and recreation comes from the Conservation Trust Fund which is

discussed below.

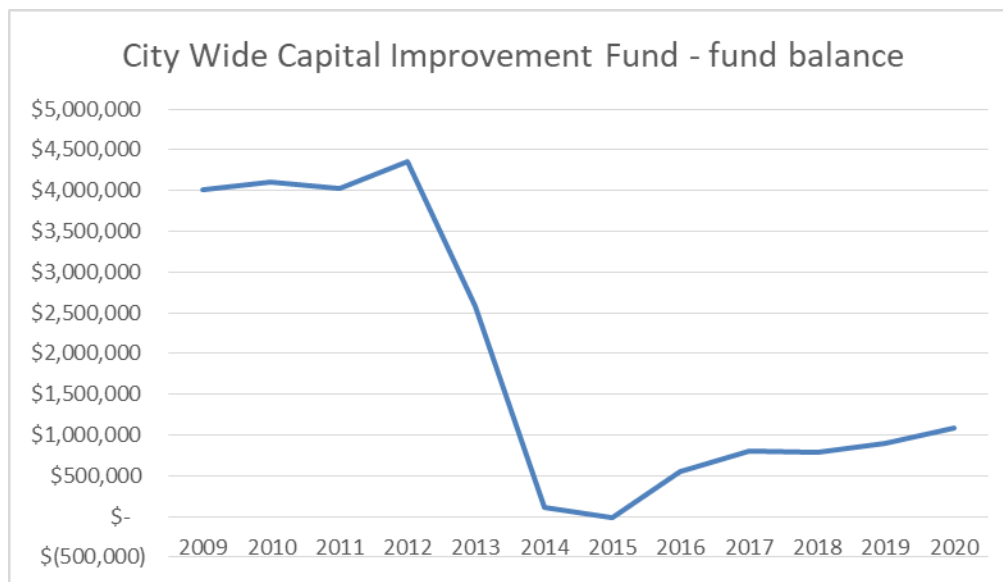
The Parks and Recreation Fund's fund balance is not healthy. Following several years of saving money the City expanded the Bill Heddles Recreation Center and significantly reduced the fund balance in 2013. In 2014 City voters approved an initiative adding the Parks Department and Golf Course operation to the 1% Sales Tax revenue that previously funded only the Recreation Department. This change created an imbalance of revenues and expenses. Golf course operations have received funding from this sales tax revenue totaling \$100,000 and will receive no funding in 2018. When combined with a sales tax revenue growth that is consistently and significantly less than the growth in the cost to provide services the result is a fund balance that cannot support the cost for existing park and recreation maintenance, operation and services.



City Wide Capital Improvement (CWCI) Fund

The City Wide Capital Improvement Fund, receiving one-third of the City's three percent sales tax, provides funding for the capital improvements within the City including storm sewers, subsurface water drainage improvements, streets, alleys, curbs and gutters. In addition to the City sales tax contribution the CWCI Fund receives the City's share of the County's sales tax revenue sharing whereby per agreement one percent of Delta County's two percent sales tax is distributed to the five Delta County municipalities based on population for infrastructure expenses. The CWCI Fund receives approximately \$2.5 million annually in revenue and will transfer approximately \$1.4 million to the Debt Service Fund to pay debts associated with the alternate truck route (Confluence Drive). To carry out the City's 5-year street improvement plan and 5-year storm water improvement plan the 2018 CWCI Fund includes \$0.5 million for street maintenance projects and \$0.4 million for storm water system improvements. Also included in the 2018 CWCI Fund are approximately \$0.1 million for sidewalk projects and ADA improvements.

The CWCI Fund's fund balance is projected to increase which may be able to support more expensive street and storm water maintenance projects in future years.



Conservation Trust Funds (CTF)

Conservation Trust Funds are received as the City's share of the State Lottery proceeds and are restricted to limited uses, including for the acquisition, development, and maintenance of new conservation sites, and for capital improvements or maintenance for recreational purposes on City owned property that meet the requirements of Colorado's CTF as amended by the State from time to time. In 2018 the CTF will finance park and recreation projects prioritized by the City's adopted Parks, Recreation, Trails and Open Space Master Plan (Master Plan). The City will seek to use the City's funds as local matches for grants associated with project priorities and maximize the benefit for local recreation and park facility users.

The existing CTF fund balance will be diminished beginning in 2018 with implementation of the Master Plan.

Enterprise Funds

The City of Delta maintains several business or Enterprise Funds including the utility funds: Municipal Light & Power (ML&P) Fund, Sewer Fund, Water Fund, Refuse Fund, and the Golf Course Fund.

Municipal Light & Power Fund

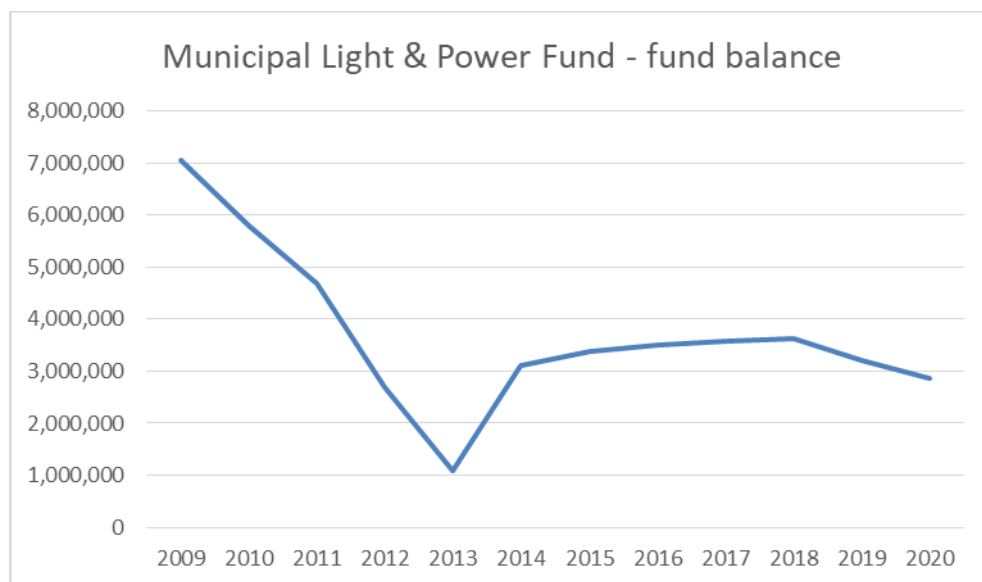
The ML&P Fund purchases and distributes electrical service to City customers located primarily south of the Gunnison River. This electric service enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected in 2018; however, due to projected increases in the cost of purchased electricity there will likely be a rate increase in 2019. Revenue from customers is expected to increase slightly in 2018 and 2019 due to acquisition of customers currently served by the Delta-Montrose Electric Association (DMEA). The ML&P budget projects financing these planned customer acquisitions using fund balance.

In 2017 ML&P began converting the City's street lights to LED technology. This technology will

reduce electrical charges to the General Fund for these lights and are projected to reduce maintenance and operational costs to the ML&P Fund. The program will take approximately ten years to fully implement with a payback period for each replaced light fixture, just from energy savings, projected to be between 1.5 years to 4.5 years depending on the light fixture being replaced.

Expenses in ML&P are primarily for the purchase of power, and the maintenance and operation of substations, transmission lines (internal to the system and external to bring power to the City's system), distribution system and system administration. In 2016 and 2017 ML&P provided local funding for the City's share of the broadband middle mile project. Continued funding for broadband is not budgeted in 2018 with Region 10 projecting completion of the City's portion of the project in 2017.

ML&P's budget includes a transfer of approximately \$115,000 to the General Fund in 2018 to partially replace lost General Fund revenues (see the General Fund comments above for details). The ML&P fund balance is projected to remain healthy.



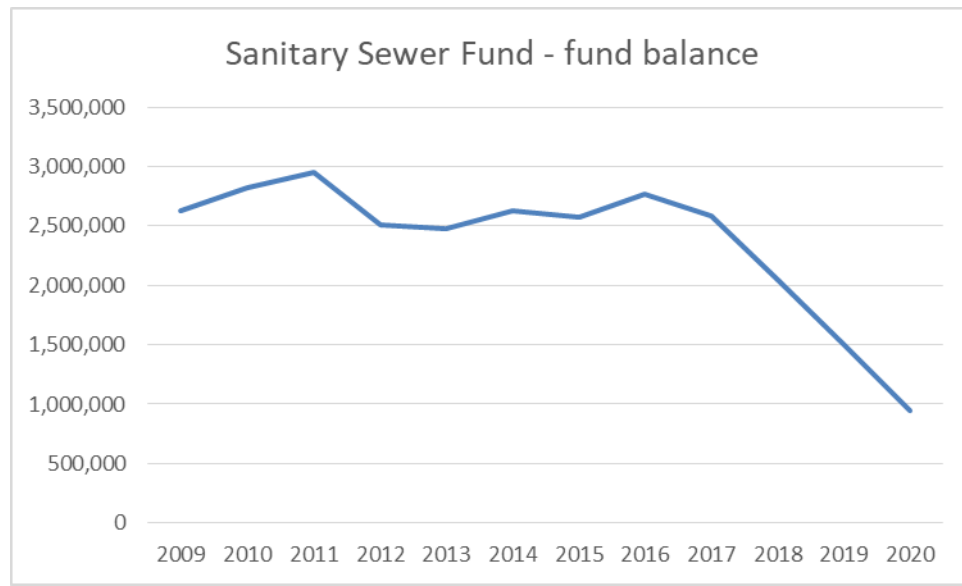
Sewer Fund

The Sewer Fund provides funding for the collection and treatment of sanitary sewerage. This utility sewer service enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected in 2018. The Sewer Fund is budgeted to contribute \$25,000 to support economic development activities through support of DCED.

Utility crews have been examining the underground sanitary sewers and finding signs of stress demonstrated by leaks or infiltration and inflow, tree root damage and line separation. Each year the City budgets for approximately the equivalent length of four city blocks worth of sewer lines to be replaced or repaired. It will be worthwhile to examine the sewer lines within areas of street repair work to coordinate this work. Employees will continue to receive training on how to properly and effectively use the sewer camera and data gathered to plan future maintenance projects.

Funding is allocated in the Sewer Fund for collection system and treatment plant capital

improvements that are identified during the year. In 2018 staff will be developing a plan for the regular flushing and maintenance of the underground collection system.

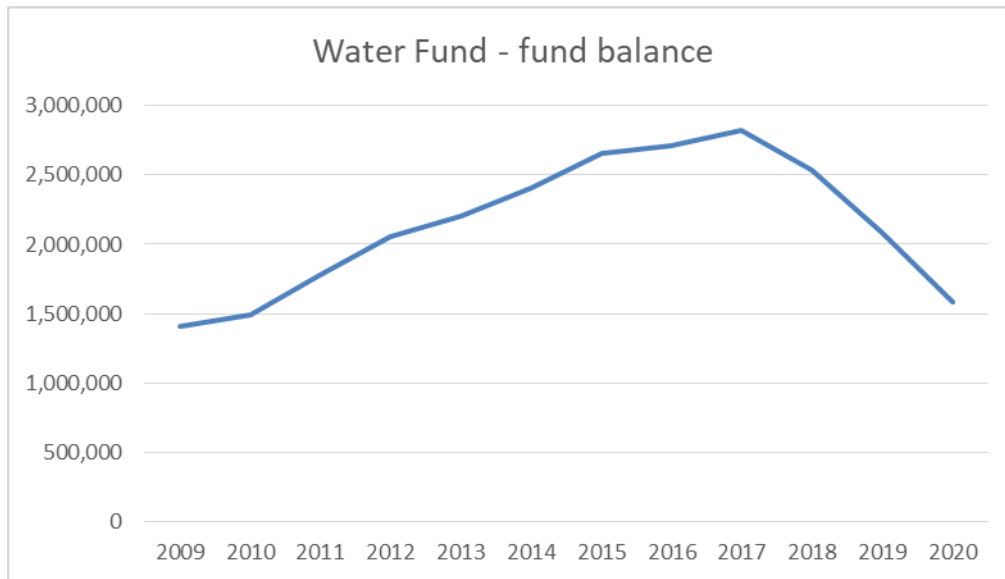


The Sewer Fund revenues have not kept up with expenses which will have to be addressed through a future rate increase, but not in 2018. The Sewer Fund's fund balance is healthy and covers the deficit in 2018. The Sewer Fund budget includes a transfer of approximately \$180,000 to the Golf Course Fund in 2018.

Water Fund

The Water Fund purchases potable water and distributes it to customers within the City. This water service enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected in 2018.

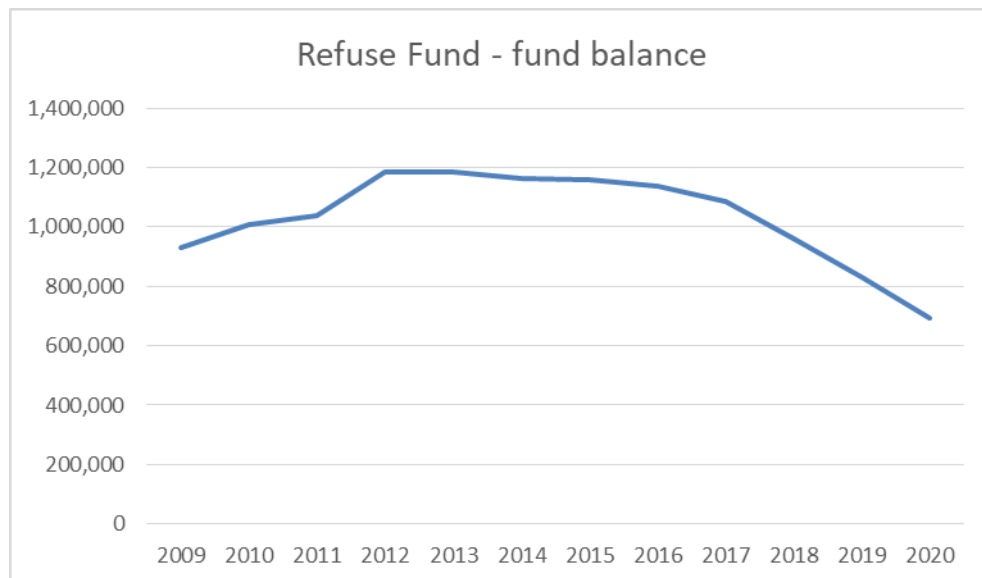
The Water Fund's major expenses each year are to the Tri-County Water Conservancy District for water storage and to Project 7 for water treatment. Operation and maintenance of the water transmission and distribution systems, capital improvements and administration are the remaining costs incurred in this vital public service. Most of these costs are projected to remain relatively stable for the next three years.



The Water Fund budget is balanced in 2018 with no increase in user rates projected. The Water Fund's fund balance is healthy in 2018. The Water Fund budget includes a transfer of approximately \$115,000 to the General Fund and \$145,000 to the Golf Course Fund in 2018.

Refuse Fund

The Refuse Fund picks up solid waste from residential and commercial customers within the City and transports it to the County landfill. This solid waste collection enterprise, wholly owned by the City, is funded primarily through user fees. The Refuse Fund budget is balanced in 2018 with no increase in user rates projected in 2018. The Refuse Fund is budgeted to contribute \$25,000 to support economic development activities through support of DCED.

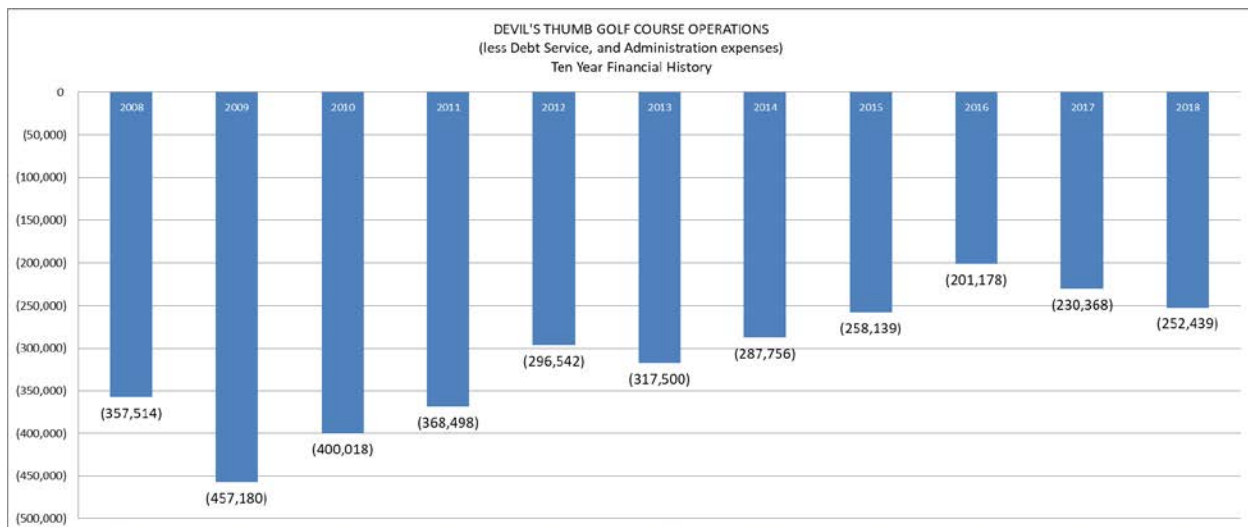


The Refuse Fund's fund balance is healthy. The Refuse Fund budget includes a transfer of approximately \$150,000 to the Golf Course Fund in 2018.

Golf Course Fund

The Golf Course Fund supports recreational activities at the Devil's Thumb Golf Course. The

Golf Course Fund is supported by memberships and user fees (49%), and transfers from the Sewer Fund, the Water Fund and the Refuse Fund \$475,000 (51%). The Golf Course Fund will not receive funding in 2018 from the one percent sales tax for Parks, Recreation and Golf.



An increase in golf membership fees and a \$1.50 per round course improvement fee will help to fund the golf course in 2018 with the course improvement fee directly funding sand trap maintenance. The clubhouse snack bar is likely to be leased out to a private third party in 2018 with the operator being responsible for food and beverage expenses, impacting revenue and expenses at the golf course. In 2017 a recalculation of the City wide accounting and administration fees resulted in an increase cost to the Golf Course Fund of approximately \$61,000. This internal cost distribution more accurately reflects the golf course use of these administrative and accounting functions and more than fully accounts for the approximate \$32,000 increase in 2017 golf course expenses. The administration fee will be reevaluated in 2018 for application in 2019.

Internal Service Fund

The Internal Service Fund provides service, fuel, equipment and vehicles for all of the City's operating departments. By consolidating these services into one internal department the City is able to cost effectively purchase goods and materials, e.g. fuel, parts and tires; provide maintenance services in a timely manner; schedule vehicles and equipment for routine maintenance; and project replacement timelines for the City's fleet. Tracking maintenance expenses over several years has seen a decrease in fleet maintenance expenses as newer, better maintained vehicles and equipment require less maintenance.

Debt Service Fund

The Debt Service Fund provides funding for the City's Truck Route debt which is the City's only Governmental Fund debt. The revenue for this debt comes primarily as a transfer from the City Wide Capital Improvement Fund as debt is generally incurred for capital improvements. Federal Grants provide the remainder of funds to pay the City's debt. The fund is healthy; however, at this time there is not additional debt capacity. This status will likely remain the same until 2020 when some of the debt is paid off or refinanced.

DURA Fund

The Delta Urban Renewal Authority Fund is used for urban renewal activities. It is anticipated that expenses funded through transfers or loans from the City of Delta's other funds will be paid back through intergovernmental agreements and tax increment financing. In 2018 DURA contributions will come from a Community Development Block Grant (CDBG) in the amount of \$507,000, a DOLA REDI Grant in the amount of \$56,850 and a City Water Fund loan of \$127,400.

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Summary Revenue/Expenditures			
Revenues	Estimated	Budget	%
By Fund	2017	2018	Change
General	4,243,158	4,250,370	0.17%
Conservation Trust	93,660	93,700	0.04%
Parks & Recreation	2,608,008	2,780,150	6.60%
C.W.C.I.	2,442,840	2,491,771	2.00%
M.L.&P.	6,287,892	6,477,300	3.01%
Sewer	1,388,740	1,384,040	-0.34%
Water	1,938,150	1,940,450	0.12%
Refuse	690,500	691,000	0.07%
Golf	913,596	942,208	3.13%
Perpetual Care	3,500	3,500	0.00%
Internal Service	1,087,744	1,102,913	1.39%
Employee's Dental	64,501	64,501	0.00%
Debt Service	1,792,685	1,784,855	-0.44%
D.U.R.A. Debt Service	-	122,760	
D.U.R.A.	88,091	2,436,788	2666.22%
Total Revenues =	23,643,065	26,566,306	12.36%
Expenditures	Estimated	Budget	%
By Fund	2017	2018	Change
General	4,590,206	4,427,987	-3.53%
Conservation Trust	64,300	148,000	130.17%
Parks & Recreation	2,703,333	2,834,971	4.87%
C.W.C.I.	2,190,170	2,517,145	14.93%
M.L.&P.	6,699,298	6,437,790	-3.90%
Sewer	1,638,354	1,928,312	17.70%
Water	2,088,202	2,346,821	12.38%
Refuse	761,522	815,432	7.08%
Golf	918,187	942,428	2.64%
Perpetual Care	1,000	1,000	0.00%
Internal Service	937,620	1,030,768	9.93%
Employee's Dental	63,900	63,900	0.00%
Debt Service	1,780,105	1,777,855	-0.13%
D.U.R.A. Debt Service	-	-	
D.U.R.A.	87,522	2,431,750	2678.44%
Total Expenditures =	24,523,719	27,704,159	12.97%

Staff will continue to monitor revenues and expenditures closely throughout the year and will keep Council informed of any significant changes through the year. Your City staff respectfully submits this 2018 budget for review, consideration and implementation.

Sincerely,

David Torgler, City Manager

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2018	2019	2020	2021	2022	FUND/DIV
GENERAL FUND						
REROOF MUSEUM	22,770					02-18
POLICE DEPARTMENT: RADIO'S	27,800	27,800	27,800			02-20
ANIMAL CONTROL BUILDING	21,000					02-44
TOTAL	<u>71,570</u>	<u>27,800</u>	<u>27,800</u>	<u>0</u>	<u>0</u>	
PARKS						
MOUNTAIN VIEW: IRRIGATION PIPING	3,500					15-25
CLELAND PARK: MASTER PLAN	50,000					15-27
CONFLUENCE PARK: TRAIL & DISC GOLF PADS	46,500					15-29
COTTONWOOD PARK: IRRIGATION UPGRADES	45,000					15-32
PARKS DEVELOPMENT: IRRIGATION/SPRINKLERS	3,000					15-60
TOTAL	<u>148,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
RECREATION CENTER						
WELLNESS CIRCULATION PUMP		8,000				18-50
TOT POOL BOILER	6,000					18-50
POOL VACCUM		2,800	2,800			18-50
WATER SLIDE					150,000	18-50
DRAIN COVERS			3,000			18-50
TREADMILLS & ELLIPTICALS		30,000	30,000			18-53
DISHWASHER		3,500				18-64
MIXING VALVE FOR HOT/COL.D	3,000					18-64
CARPET REPLACEMENT/ RUBBER		60,000				18-64
CHILD CARE FURNANCE		2,500				18-64
HVAC OFFICE/LOUNGE				6,000	6,000	18-64
PORTABLE STAGES			6,600			18-64
SECURITY CAMERA			4,000			18-64
MARQUEE			4,500			18-64
GYM FLOOR			15,000			18-64
ON-LINE REGISTRATION		21,000				18-65
PARKS MASTER PLAN	200,000		245,000			18-80
TOTAL	<u>209,000</u>	<u>127,800</u>	<u>310,900</u>	<u>6,000</u>	<u>156,000</u>	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2018	2019	2020	2021	2022	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
BUILDING	25,000					19-37
STREET REPAIRS & REPLACEMENT	500,000	500,000	500,000	500,000	500,000	19-48
STORM WATER SYSTEM	400,000	300,000	300,000	300,000	300,000	19-68
TOTAL	1,025,000	900,000	900,000	900,000	900,000	
ELECTRICAL						
SUB-STATION REBUILD	28,000	15,000	15,000	15,000	15,000	41-35
SYSTEM REBUILDS	135,000	60,000	60,000	60,000	60,000	41-40
DMEA ACQUISITIONS		350,000	198,000	170,000	160,000	41-45
BUILDING ROOF		20,000				41-55
LINE EQUIPMENT	7,000	7,000	7,000	7,000	7,000	41-55
TOTAL	170,000	452,000	280,000	252,000	242,000	
SEWER						
REHAB/MAINTENANCE	415,000	410,000	410,000	410,000	410,000	42-33
PLANT EXPANSION	200,000	200,000	200,000	200,000	200,000	42-38
TOTAL	615,000	610,000	610,000	610,000	610,000	
WATER						
REHAB/MAINTENANCE	250,000	250,000	250,000	250,000	250,000	45-50
TOTAL	250,000	250,000	250,000	250,000	250,000	
GOLF COURSE						
BUNKER RENOVATION	17,000	17,000	17,000	17,000	17,000	48-40
SHOP FAN	1,500					48-40
LAKE PUMP		5,000				48-40
AWNINGS		3,000				48-41
TOTAL	18,500	22,000	17,000	17,000	17,000	
INTERNAL SERVICE						
OFFICE EQUIPMENT	86,300					71-70
EQUIPMENT	111,400	254,950	30,500	199,000	95,200	71-70
VEHICLES	165,000	92,000	310,000	119,000	177,000	71-70
TOTAL	362,700	346,950	340,500	318,000	272,200	

Resolution #9, 2017

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2018, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2018

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 21, 2017, 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 2018.

Dated this 21st day of November, 2017.

Edward G. Linton
Mayor

ATTEST:

Debra E. Nelson
City Clerk

C

Resolution #8, 2017

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2017
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2018 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2018 budget for general operating expenses is \$0.00; and

WHEREAS, the 2017 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$74,970,629.

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 2018 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 2017.

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 21st day of November, 2017.

Edward A. Pearson
Mayor

ATTEST:

Jane E. Nelson
City Clerk

D

Ordinance #4, 2017

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 2018 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on November 21, 2017; 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 Fund	\$ 4,427,987
Conservation Trust Fund	148,000
Parks & Recreation Center Fund	2,834,971
City-Wide Capital Improvements Fund	2,517,145
Municipal Light and Power Fund	6,437,790
Sewer Fund	1,928,312
Water Fund	2,346,821
Refuse Fund	815,432
Golf Course Fund	942,428
Internal Service Fund	1,030,768
Employees' Dental Insurance Fund	63,900
Debt Service Fund	1,777,855
Perpetual Care Fund	1,000
D.U.R.A. Fund	2,431,750

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ADOPTED on first reading and ordered published this 31st day of November, 2017.

Edward A. Wilson
Mayor

ATTEST:

Doreen E. Nelson
City Clerk

ADOPTED on second and final reading and ordered published
this 5th day of December, 2017.

Edward A. Wilson
Mayor

ATTEST:

Doreen E. Nelson
City Clerk

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Resolution #5, 2017

A RESOLUTION ADOPTING A BUDGET FOR THE DELTA URBAN RENEWAL AUTHORITY, DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2018, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2018

WHEREAS, the Executive Director of the Delta Urban Renewal Authority has prepared and submitted to the Delta Urban Renewal Authority a proposed budget for consideration; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of law, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 21, 2017, 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 Delta Urban Renewal Authority.

NOW, THEREFORE, BE IT RESOLVED by the Delta Urban Renewal Authority of Delta, Colorado, that the budget as submitted by the Executive Director be, and the same hereby is, approved and adopted as the budget for the Delta Urban Renewal Authority for the year 2018.

Dated this 21st day of November, 2017.

Edward C. Searcy
Chairman

ATTEST:

Doreen E. Nelson
Secretary

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.

General Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>1,632,837</u>	<u>1,285,789</u>	<u>1,108,172</u>	<u>1,123,873</u>
Revenues:				
Taxes	2,472,580	2,519,815	2,556,127	2,596,215
Licenses & Permits	72,000	72,000	72,000	72,000
Intergovernmental	768,749	486,041	484,747	484,747
Charges for Services	27,355	29,000	29,000	29,000
Fine & Forfeitures	50,000	70,000	70,000	70,000
Miscellaneous	50,860	41,900	39,400	36,400
Accounting & Administrative	801,614	801,614	801,614	801,614
Other Financing Sources	<u>0</u>	<u>230,000</u>	<u>454,000</u>	<u>544,000</u>
Total Revenue =	4,243,158	4,250,370	4,506,888	4,633,976
Expenditures:				
Personnel	3,187,663	3,248,459	3,367,594	3,475,648
Charges & Services	1,347,843	1,107,958	1,095,793	1,103,593
Capital Outlay	54,700	71,570	27,800	27,800
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	4,590,206	4,427,987	4,491,187	4,607,041
Fund Balance	1,285,789	1,108,172	1,123,873	1,150,809
Required Restricted Reserve Fund Bal.	305,916	305,916	305,916	305,916
Minimum Reserve Fund Balance	<u>841,635</u>	<u>801,081</u>	<u>816,881</u>	<u>845,844</u>
Reserve Fund Balance	1,147,551	1,106,997	1,122,797	1,151,760
Available Fund Balance	138,238	1,175	1,076	-951

General Fund - 02**Revenue - 00**

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Taxes							
61310	Sales Tax	1,728,141	1,773,390	1,780,000	1,815,600	1,851,912	1,888,950
61320	Use Tax	44,314	27,000	27,000	27,000	27,000	27,000
61410	Cigarette Tax	21,235	26,000	21,000	21,000	21,000	21,000
61510	Franchise Tax - Cable TV	41,924	41,000	41,000	41,000	41,000	41,000
61520	Franchise Tax - Natural Ga:	92,992	90,000	90,000	90,000	90,000	90,000
61530	Franchise Tax - Equivalent:	498,682	466,395	495,580	507,215	507,215	510,265
61540	Occupation Tax	18,958	18,000	18,000	18,000	18,000	18,000
	Subtotal Taxes	2,446,246	2,441,785	2,472,580	2,519,815	2,556,127	2,596,215
Licenses & Permits							
62110	Liquor Licenses	4,141	4,300	4,300	4,300	4,300	4,300
62120	Other Business Licenses	12,925	13,500	13,500	13,500	13,500	13,500
62220	Building Permits	60,769	40,000	40,000	40,000	40,000	40,000
62230	Burial Permits	14,425	13,000	13,000	13,000	13,000	13,000
62240	Animal Licenses:	1,635	1,200	1,200	1,200	1,200	1,200
	Subtotal Licenses & Permit:	93,895	72,000	72,000	72,000	72,000	72,000
Intergovernmental Revenues							
63320	VOCA Grant			29,275	29,275	29,275	29,275
63330	Other State Grants	95,075	40,654	16,786	11,294	10,000	10,000
63333	Pass-Through Grants	427		281,895			
63410	Highway Users Tax	320,602	331,826	315,000	318,472	318,472	318,472
63420	Motor Vehicle Registratio	36,040	32,000	32,000	32,000	32,000	32,000
63460	Severance Tax	49,227	30,000	24,422	25,000	25,000	25,000
63470	Mineral Leasing Apportionmen	72,823	45,000	29,371	30,000	30,000	30,000
63510	Road & Bridge	37,624	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenue:	611,818	519,480	768,749	486,041	484,747	484,747
Charges For Services							
64120	Zoning & Subdivision Fee:	2,730	2,000	3,290	2,000	2,000	2,000
64150	Plan Checking Fee	18,282	20,000	15,000	20,000	20,000	20,000
64490	Other Charges for Services:	3,575	1,500	2,820	1,500	1,500	1,500
64491	Vehicle Inspection Fee:	745	500	960	500	500	500
64510	Animal Control & Shelter Fee	115	0	35	0	0	0
64520	Cemetery Lots	5,145	5,000	5,250	5,000	5,000	5,000
	Subtotal Charges For Service	30,592	29,000	27,355	29,000	29,000	29,000
Fines & Forfeitures							
65110	Court Fines & Forfeit:	60,795	70,000	50,000	70,000	70,000	70,000
	Subtotal Fines & Forfeiture	60,795	70,000	50,000	70,000	70,000	70,000

General Fund - 02**Revenue - 00**

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Miscellaneous Revenues							
64140	Phone, Fax & Copies	269	100	341	100	100	100
66570	Other Revenues	58,150	25,000	36,851	25,000	25,000	25,000
66572	Delta Senior Center-Utilitie	6,300	7,900	4,800	4,800	4,800	4,800
	Subtotal Misc. Revenues	64,719	33,000	41,992	29,900	29,900	29,900
Accounting and Administrative Charges							
64720	Accounting and Administrative	749,781	801,614	801,614	801,614	801,614	801,614
	Subtotal Accounting and Admin	749,781	801,614	801,614	801,614	801,614	801,614
Income from Investment:							
66110	Interest on Investments	6,902	6,700	8,868	12,000	9,500	6,500
	Sub. Income from Investment:	6,902	6,700	8,868	12,000	9,500	6,500
Other Financing Sources							
67741	Transfer From M.L. & P. Func				115,000	227,000	272,000
67745	Transfer From Water Func				115,000	227,000	272,000
	Subtotal Other Financing Source:	0	0	0	230,000	454,000	544,000
Total - General Fund		4,064,748	3,973,579	4,243,158	4,250,370	4,506,888	4,633,976

General Fund - 02

Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
01 - City Council							
11200	Compensation	6,655	6,600	6,600	6,600	6,600	6,600
14100	Social Security & Medicare	509	505	505	505	505	505
15100	Group Insurance	1,860	2,362	2,362	2,362	2,362	2,362
15300	Worker's Compensation	296	320	297	265	265	265
	Subtotal Personnel	9,320	9,787	9,764	9,732	9,732	9,732
22100	Operating Materials & Supplies	6,672	1,000	250	250	250	250
31100	Liability Insurance	816	823	828	823	823	823
32200	Advertising & Legal Notices		25	25	25	25	25
33100	Travel, Education & Training	5,326	5,400	7,370	5,400	5,400	5,400
33600	Dues, Memberships & Subscriptions	14,643	14,976	14,976	15,137	15,137	15,137
33700	Public Relations	4,196	4,000	4,000	4,000	4,000	4,000
38400	Donations & Contributions	5,178	5,935	5,935	5,935	5,935	5,935
38450	Contributions To Other Agencies	17,318	18,430	18,430	18,430	18,430	18,430
38475	Economic Incentive			5,381	150	150	150
38500	IT	99	99	99	118	118	118
	Subtotal Charges & Services	54,248	50,688	57,294	50,268	50,268	50,268
Total - City Council		63,568	60,475	67,058	60,000	60,000	60,000
02 - Boards & Committees							
38755	Planning Commission	117	200	295	200	200	200
38768	Historic Preservation	58	100	100	100	100	100
38770	Safety Committee	198	500	500	750	750	750
38771	Citizen Survey	0	800		800	800	800
38772	Youth Council		500	500	500	500	500
	Subtotal Charges & Services	373	2,100	1,395	2,350	2,350	2,350
Total - Boards & Committees		373	2,100	1,395	2,350	2,350	2,350

General Fund - 02

Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
04 - City Clerk							
12100	Salaries	33,151	33,903	33,903	35,883	36,707	37,658
12600	Cell Phone Stipend				160	160	160
14100	Social Security & Medicare	2,282	2,594	2,594	2,745	2,808	2,881
14200	Pension Contributions	1,655	1,695	1,695	1,794	1,835	1,883
15100	Group Insurance	11,674	12,040	12,040	12,765	12,765	12,765
15300	Worker's Compensation	112	121	120	100	100	100
	Subtotal Personnel	48,874	50,353	50,352	53,447	54,375	55,447
22100	Operating Materials & Supplies	136	200	200	200	200	200
31100	Liability Insurance	452	455	496	455	455	455
31300	Maintenance agreement	499	525	525	525	525	525
31800	Filing & Recording Fees	187	150	172	150	150	150
33100	Travel, Education & Training	315	2,000	1,400	1,800	1,800	1,800
33600	Dues, Memberships & Subscriptions	435	450	450	450	450	450
34100	Telephone	502	500	500	500	500	500
38500	IT	25	25	25	29	29	29
	Subtotal Charges & Services	2,551	4,305	3,768	4,109	4,109	4,109
	Total - City Clerk	51,425	54,658	54,120	57,556	58,484	59,556
05 - Municipal Court							
12100	Salaries	11,050	11,301	11,301	11,961	12,236	12,553
12200	Part-Time Salaries	22,736	22,999	22,999	23,921	24,399	24,887
14100	Social Security & Medicare	2,500	2,624	2,624	2,745	2,803	2,864
14200	Pension Contributions	552	565	565	598	612	628
15100	Group Insurance	3,891	4,013	4,013	4,255	4,255	4,255
15300	Worker's Compensation	112	121	120	100	100	100
	Subtotal Personnel	40,841	41,623	41,622	43,580	44,405	45,287

General Fund - 02

Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
22100	Operating Materials & Supplies	479	1,000	500	1,000	1,000	1,000
31100	Liability Insurance	52	54	59	54	54	54
31300	Maintenance Agreement	525	525	525	525	525	525
31600	Professional Services	818	500	1,000	3,500	3,500	3,500
33100	Travel, Education & Training	900	1,400	1,400	3,300	3,300	3,300
33600	Dues, Memberships & Subscriptions	40	80	80	80	80	80
36500	Medical Services		70	70	70	70	70
38500	IT	25	21	21	29	29	29
	Subtotal Charges & Services	2,839	3,650	3,655	8,558	8,558	8,558
Total - Municipal Court		<u>43,680</u>	<u>45,273</u>	<u>45,277</u>	<u>52,138</u>	<u>52,963</u>	<u>53,845</u>
06 - Administration							
12100	Salaries	196,221	165,886	165,886	172,167	175,750	177,019
12500	Vehicle Allowance	4,920	4,800	4,800	4,800	4,800	4,800
12600	Cell Phone Stipend	1,013	1,120	960	960	960	960
14100	Social Security & Medicare	15,081	13,143	13,131	13,611	13,886	13,983
14200	Pension Contributions	7,202	8,294	8,294	8,608	8,788	8,851
15100	Group Insurance	32,245	25,905	25,905	28,040	28,040	28,040
15300	Worker's Compensation	328	361	335	299	299	299
15400	Unemployment			3,753			
	Subtotal Personnel	257,010	219,509	223,064	228,486	232,522	233,952
22100	Operating Materials & Supplies	4,831	3,500	3,013	3,500	3,500	3,500
31100	Liability Insurance	692	695	700	695	695	695
31300	Maintenance Agreement		1,500	2,625	2,625	2,625	2,625
31600	Professional Services	6,000	500	500	500	500	500
32200	Advertising & Legal Notices	2,537	2,000	1,500	2,000	2,000	2,000
33100	Travel, Education & Training	5,218	7,000	3,717	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	1,527	2,200	2,433	2,200	2,200	2,200
34100	Telephone	2,228	2,000	2,000	2,000	2,000	2,000
38500	IT	247	250	250	294	294	294
38700	Grant Expenses	29,243					
38710	Other Expenses	6,615	200	200	200	200	200
	Subtotal Charges & Services	59,138	19,845	16,938	19,014	19,014	19,014
Total - Administration		<u>316,148</u>	<u>239,354</u>	<u>240,002</u>	<u>247,500</u>	<u>251,536</u>	<u>252,966</u>

General Fund - 02 Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
07 - City Attorney							
31600	Professional Services	22,158	20,000	20,728	20,000	20,000	20,000
	Subtotal Charges & Services	22,158	20,000	20,728	20,000	20,000	20,000
	Total - City Attorney	22,158	20,000	20,728	20,000	20,000	20,000
08 - Elections							
22100	Operating Materials & Supplies	6,983			7,500		7,500
	Subtotal Charges & Services	6,983	0	0	7,500	0	7,500
	Total - Elections	6,983	0	0	7,500	0	7,500
12 - Finance							
12100	Salaries	264,567	271,378	271,378	284,677	296,195	307,776
14100	Social Security & Medicare	19,094	20,760	20,760	21,778	22,659	23,545
14200	Pension Contributions	12,828	13,569	13,569	14,234	14,810	15,389
15100	Group Insurance	58,604	62,006	62,006	66,300	66,300	66,300
15300	Worker's Compensation	552	603	603	500	500	500
	Subtotal Personnel	355,645	368,316	368,316	387,489	400,464	413,510
22100	Operating Materials & Supplies	1,913	5,800	5,000	5,800	5,800	5,800
31100	Liability Insurance	988	995	1,000	1,000	1,000	1,000
31300	Maintenance Agreement	5,627	5,630	5,630	5,630	5,630	5,630
32300	Printing	5,383	4,600	4,600	4,600	4,600	4,600
33100	Travel, Education & Training	970	1,500	1,100	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions	669	670	679	680	680	680
34100	Telephone	2,673	3,700	2,800	2,800	2,800	2,800
35200	Future Vehicle & Eq. Replacement	1,600	1,600	1,600	1,600	1,600	1,600
36200	Auditing Service	27,725	28,000	23,900	27,850	28,600	28,600
38100	Bank Charges	30,176	26,000	34,000	34,000	34,000	34,000
38500	IT	49	50	50	59	59	59
38710	Other Expenses	50	250	50	250	250	250
	Subtotal Charges & Services	77,823	78,795	80,409	85,769	86,519	86,519
	Total - Finance	433,468	447,111	448,725	473,258	486,983	500,029

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
18 - General Government Buildings							
12100	Salaries	9,027	23,688	23,688	25,056	26,300	27,547
12200	Part-Time Salaries	9,975	13,776	13,776	12,127	12,965	13,948
12600	Cell Phone Stipend	40		54	54	54	54
14100	Social Security & Medicare	1,447	2,866	2,866	2,849	3,008	3,178
14200	Pension Contributions	406	1,184	1,184	1,253	1,315	1,377
15100	Group Insurance	1,622	4,485	4,485	4,751	4,751	4,751
15300	Worker's Compensation	344	375	348	311	311	311
	Subtotal Personnel	22,861	46,374	46,401	46,400	48,704	51,167
22100	Operating Materials & Supplies	4,274	6,500	6,500	6,500	6,500	6,500
31100	Liability Insurance	8,044	8,096	8,400	7,775	7,775	7,775
31600	Professional Services	100	350	350	350	350	350
34200	Natural Gas	7,968	10,000	8,000	8,800	8,800	8,800
34300	Electricity	24,569	26,000	26,000	26,000	26,000	26,000
34400	Trash Collections	2,655	2,700	2,700	2,700	2,700	2,700
34500	Water Service	1,140	1,700	1,200	1,200	1,200	1,200
34600	Sewer Service	941	1,516	1,516	1,516	1,516	1,516
35300	Repairs & Maintenance	8,822	12,500	9,500	12,500	12,500	12,500
	Subtotal Charges & Services	58,513	69,362	64,166	67,341	67,341	67,341
42100	Buildings & Improvements				22,770		
46200	Equipment						
	Subtotal Capital Outlay	0	0	0	22,770	0	0
Total - General Gov. Buildings		<u>81,374</u>	<u>115,736</u>	<u>110,567</u>	<u>136,511</u>	<u>116,045</u>	<u>118,508</u>

General Fund - 02

Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
20 - Police							
12100	Salaries	1,017,844	1,057,309	1,057,309	1,084,693	1,133,787	1,183,072
12200	Part-Time Salaries	14,902	15,988	15,988	20,495	21,996	23,498
12600	Cell Phone Stipend	566	1,120	640	640	640	640
13100	Overtime	17,081	24,500	19,000	24,500	24,500	24,500
14100	Social Security & Medicare	22,816	26,651	26,564	25,550	26,283	27,020
14200	Pension Contributions	94,620	99,765	99,765	101,946	106,856	111,784
15100	Group Insurance	251,657	279,163	279,163	281,087	281,087	281,087
15300	Worker's Compensation	41,312	45,245	45,245	37,483	37,483	37,483
15400	Unemployment			7,910			
15700	PD State Disability	23,102	24,449	24,449	25,161	26,437	27,719
	Subtotal Personnel	1,483,900	1,574,190	1,576,033	1,601,555	1,659,069	1,716,802
22100	Operating Materials & Supplies	36,762	42,000	40,000	42,000	42,000	42,000
22800	Uniforms & Protective Clothing	6,732	7,500	7,500	15,000	15,000	15,000
31100	Liability Insurance	19,772	19,900	20,020	19,899	19,899	19,899
31300	Maintenance Agreement	14,317	28,193	26,434	16,800	16,800	16,800
31600	Professional Services	4,030	3,500	7,512	3,500	3,500	3,500
32200	Advertising & Legal Notices	225	100	216	500	500	500
33100	Travel, Education & Training	5,242	10,000	10,000	10,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	1,090	1,200	1,065	1,200	1,200	1,200
34100	Telephone	9,344	8,700	8,700	8,700	8,700	8,700
34200	Natural Gas	825	1,232	984	1,083	1,083	1,083
34300	Electricity	4,651	5,000	4,020	5,000	5,000	5,000
34400	Trash Collections	648	650	564	650	650	650
34500	Water Service	177	200	360	350	350	350
34600	Sewer Service	379	360	360	360	360	360
35100	Vehicle & Equipment Usage	39,379	45,101	45,101	45,101	45,101	45,101
35150	Fuel Usage	19,287	24,725	19,280	19,280	19,280	19,280
35200	Future Vehicle & Eq. Replacement	64,191	64,191	64,191	64,191	64,191	64,191
35300	Repairs & Maintenance	481	2,000	213			
36500	Medical Services	1,519	2,500	1,908	2,500	2,500	2,500
38500	IT	515	890	890	359	359	359
38710	Other Expenses			100			
38770	Crime Prevention	463	530	530	530	530	530
38771	Firearms Supplies	723	1,000	1,182	1,000	1,000	1,000
38775	Juvenile Diversion	9,617	9,900	9,277	9,727	9,727	9,727
38776	Rental	2,250	2,250	2,250	2,250	2,250	2,250
	Subtotal Charges & Services	242,619	281,622	272,657	269,980	269,980	269,980

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
42100	Buildings & Improvements						
46200	Equipment	8,869	60,300	54,700	27,800	27,800	27,800
	Subtotal Capital Outlay	8,869	60,300	54,700	27,800	27,800	27,800
Total - Police		<u>1,735,388</u>	<u>1,916,112</u>	<u>1,903,390</u>	<u>1,899,335</u>	<u>1,956,849</u>	<u>2,014,582</u>
28 - GIS							
12100	Salaries	54,994	56,431	56,431	59,413	62,057	64,713
14100	Social Security & Medicare	4,039	4,317	4,317	4,545	4,747	4,951
14200	Pension Contributions	2,750	2,822	2,822	2,971	3,103	3,236
15100	Group Insurance	12,648	13,139	13,139	13,921	13,921	13,921
15300	Worker's Compensation	104	116	108	96	96	96
	Subtotal Personnel	74,535	76,825	76,817	80,946	83,924	86,916
22100	Operating Materials & Supplies	554	1,000	1,000	1,000	1,000	1,000
31100	Liability Insurance	60	61	62	61	61	61
31300	Maintenance Agreement	5,465	5,500	5,500	5,500	5,500	5,500
31600	Professional Services	1,535	500	500	500	500	500
33100	Travel, Education & Training	70	1,000	0	500	500	500
34100	Telephone	502	500	500	500	500	500
38500	IT	25	30	30	29	29	29
38710	Other Expenses	0	50	50	50	50	50
	Subtotal Charges & Services	8,211	8,641	7,642	8,140	8,140	8,140
Total - GIS		<u>82,746</u>	<u>85,466</u>	<u>84,459</u>	<u>89,086</u>	<u>92,064</u>	<u>95,056</u>

General Fund - 02

Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
29 - Building Official							
12100	Salaries	67,480	69,242	69,242	72,610	75,518	78,443
12200	Part-Time Salaries	4,493	3,000	3,000	3,000	3,000	3,000
12600	Cell Phone Stipend			135	320	320	320
13100	Overtime	485	500	500	500	500	500
14100	Social Security & Medicare	5,220	5,565	5,565	5,847	6,069	6,293
14200	Pension Contributions	3,374	3,462	3,462	3,631	3,776	3,922
15100	Group Insurance	15,502	16,064	16,064	17,030	17,030	17,030
15300	Worker's Compensation	240	265	246	220	220	220
	Subtotal Personnel	96,794	98,098	98,214	103,157	106,433	109,728
22100	Operating Materials & Supplies	837	3,500	1,500	3,500	1,000	1,000
31100	Liability Insurance	180	183	185	183	183	183
31300	Maintenance Agreement	0	900	900	900	900	900
31600	Professional Services	38	100	100	100	100	100
33100	Travel, Education & Training	1,301	2,000	2,500	2,500	2,500	2,500
33600	Dues, Memberships & Subscriptions	295	205	205	205	205	205
34100	Telephone	1,041	980	980	980	980	980
35100	Vehicle & Equipment Usage	1,161	1,464	1,464	1,464	1,464	1,464
35150	Fuel Usage	220	288	288	288	288	288
35200	Future Vehicle & Eq. Replacement	844	844	844	844	844	844
38500	IT	25	30	30	29	29	29
38710	Other Expenses	3,813	50	50	50	50	50
	Subtotal Charges & Services	9,755	10,544	9,046	11,043	8,543	8,543
Total - Building Official		<u>106,549</u>	<u>108,642</u>	<u>107,260</u>	<u>114,200</u>	<u>114,976</u>	<u>118,271</u>
30 - Community Development							
12100	Salaries	131,392	140,884	140,884	146,416	150,800	155,230
12600	Cell Phone Stipend	1,034	1,120	1,120	1,120	1,120	1,120
13100	Overtime	0	100	100	100	100	100
14100	Social Security & Medicare	9,859	10,871	10,871	11,294	11,630	11,968
14200	Pension Contributions	6,566	7,044	7,044	7,321	7,540	7,762
15100	Group Insurance	20,928	23,401	23,401	24,675	24,675	24,675
15300	Worker's Compensation	128	142	132	118	118	118
	Subtotal Personnel	169,907	183,562	183,552	191,044	195,983	200,973

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
22100	Operating Materials & Supplies	257	500	500	500	500	500
31100	Liability Insurance	156	156	158	156	156	156
31300	Maintenance Agreement	900	900	900	900	900	900
31600	Professional Services	3,055	1,500	5,405	1,500	1,500	1,500
32200	Advertising & Legal Notices	106	150	150	150	150	150
33100	Travel, Education & Training	2,312	2,100	2,100	2,100	2,100	2,100
33600	Dues, Memberships & Subscriptions	254	300	300	300	300	300
34100	Telephone	1,049	1,000	1,000	1,000	1,000	1,000
38500	IT	74	190	190	88	88	88
38710	Other Expenses	50	100	100	100	100	100
	Subtotal Charges & Services	8,213	6,896	10,803	6,794	6,794	6,794
Total - Community Development		<u>178,120</u>	<u>190,458</u>	<u>194,355</u>	<u>197,838</u>	<u>202,777</u>	<u>207,767</u>
32 - Street Maintenance							
12100	Salaries	267,426	265,948	265,948	265,538	278,726	291,953
12200	Part-Time Salaries	0	8,000	8,000		8,000	8,000
12600	Cell Phone Stipend	721	1,146	638	638	638	638
13100	Overtime	1,872	2,500	2,500	2,500	2,500	2,500
14100	Social Security & Medicare	20,041	21,236	21,197	20,554	22,175	23,186
14200	Pension Contributions	12,977	13,297	13,297	13,277	13,936	14,598
15100	Group Insurance	48,608	50,771	50,771	50,219	50,219	50,219
15300	Worker's Compensation	19,120	20,938	20,938	17,346	17,346	17,346
	Subtotal Personnel	370,765	383,836	383,289	370,072	393,540	408,440

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
22100	Operating Materials & Supplies	28,047	35,000	35,000	35,000	35,000	35,000
24600	Asphalt & Other Surfacing	14,073	25,000	25,000	35,000	35,000	35,000
31100	Liability Insurance	4,328	4,355	4,380	4,355	4,355	4,355
31300	Maintenance Agreement		2,625	4,500	4,500	4,500	4,500
31600	Professional Services	1,916	10,000	8,000	10,000	10,000	10,000
31610	Weed Abatement		26,500	26,500	26,500	26,500	26,500
32200	Advertising & Legal Notices	40	250	250	500	500	500
33100	Travel, Education & Training	2,183	2,000	2,000	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions		1,500	1,500	1,500	1,500	1,500
34100	Telephone	2,283	1,900	1,900	1,900	1,900	1,900
34200	Natural Gas	2,663	4,500	4,500	4,500	4,500	4,500
34300	Electricity	35,727	31,000	31,000	31,000	31,000	31,000
34400	Trash Collections	324	325	325	325	325	325
34500	Water Service	236	320	320	320	320	320
34600	Sewer Service	712	500	500	500	500	500
35100	Vehicle & Equipment Usage	99,441	108,431	108,431	108,431	108,431	108,431
35150	Fuel Usage	8,222	8,625	8,625	8,625	8,625	8,625
35200	Future Vehicle & Eq. Replacement	74,571	74,571	74,571	74,571	74,571	74,571
36500	Medical Expenses	390	225	899	225	225	225
38500	IT	49	50	50	59	59	59
38710	Other Expenses	192	150	150	150	150	150
46200	Equipment	1,727	1,000	0			
	Subtotal Charges & Services	277,124	338,827	338,401	349,961	349,961	349,961
	Total - Street Maintenance	647,889	722,663	721,690	720,033	743,501	758,401

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
44 - Animal Control							
22100	Operating Materials & Supplies	25	250	250	250	250	250
31100	Liability Insurance	4,196	4,544	4,544	4,544	4,544	4,544
31600	Professional Services	2,777	2,000	9,100	19,800	19,800	19,800
34100	Telephone	844	625	625	625	625	625
34200	Natural Gas	1,572	2,650	1,800	2,650	2,650	2,650
34300	Electricity	1,396	1,500	1,500	1,500	1,500	1,500
34400	Trash Collections	324	270	270	270	270	270
34500	Water Service	80	160	160	160	160	160
34600	Sewer Service	303	350	350	350	350	350
35100	Vehicle & Equipment Usage	2,121	2,475	2,475	2,475	2,475	2,475
35150	Fuel Usage	445	575	575	575	575	575
35200	Future Vehicle & Eq. Replacement	1,138	1,138	1,138	1,138	1,138	1,138
35300	Repairs & Maintenance	223	2,000	1,000	2,000	2,000	2,000
38500	IT	25	25	25	29	29	29
	Subtotal Charges & Services	15,469	18,562	23,812	36,366	36,366	36,366
42100	Buildings & Improvements		21,000	0	21,000		
	Subtotal Capital Outlay	0	21,000	0	21,000	0	0
Total - Animal Control		<u>15,469</u>	<u>39,562</u>	<u>23,812</u>	<u>57,366</u>	<u>36,366</u>	<u>36,366</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
45 - Code Enforcement							
12100	Salaries	42,947	44,069	44,069	46,687	49,077	51,472
12600	Cell Phone Stipend	321	321	320	320	320	320
14100	Social Security & Medicare	3,214	3,396	3,396	3,596	3,779	3,962
14200	Pension Contributions	2,147	2,203	2,203	2,334	2,454	2,574
15100	Group Insurance	12,668	13,122	13,122	7,010	7,010	7,010
15300	Worker's Compensation	576	633	588	525	525	525
	Subtotal Personnel	61,873	63,744	63,698	60,472	63,165	65,863
22100	Operating Materials & Supplies	32	150	200	150	150	150
31100	Liability Insurance	2,612	2,629	2,664	2,629	2,629	2,629
31300	Maintenance Agreement	600	600	600	600	600	600
38500	IT	25	30	30	29	29	29
38710	Other Expenses	18	50	50	50	50	50
	Subtotal Charges & Services	3,287	3,459	3,544	3,458	3,458	3,458
Total - Code Enforcement		<u>65,160</u>	<u>67,203</u>	<u>67,242</u>	<u>63,930</u>	<u>66,623</u>	<u>69,321</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
47 - Cemetery							
12100	Salaries	33,622	33,571	33,571	35,868	38,041	40,217
12200	Part - Time Salaries	6,437	6,247	6,247	8,661	9,359	9,453
12600	Cell Phone Stipend	321	320	320	320	320	320
14100	Social Security & Medicare	2,945	3,071	3,071	3,431	3,651	3,824
14200	Pension Contributions	1,636	1,679	1,679	1,793	1,902	2,011
15100	Group Insurance	13,960	15,957	15,957	16,923	16,923	16,923
15300	Worker's Compensation	5,600	6,136	5,696	5,083	5,083	5,083
	Subtotal Personnel	64,521	66,980	66,540	72,079	75,279	77,831
22100	Operating Materials & Supplies	5,469	6,500	6,500	6,500	6,500	6,500
22200	Chemicals & Lab Supplies	3,520	4,750	4,750	5,000	5,000	5,000
31100	Liability Insurance	440	443	460	443	443	443
31300	Maintenance Agreement	157	160	160	160	160	160
31350	Tree & Landscaping		1,000	1,000	1,000	1,000	1,000
31600	Professional Services	523	500	200	500	500	500
34300	Electricity	2,549	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	324	350	350	350	350	350
34500	Water Service	38,801	40,000	45,000	40,000	40,000	40,000
34600	Sewer Service	300	350	350	350	350	350
35100	Vehicle & Equipment Usage	8,239	8,923	8,923	8,923	8,923	8,923
35150	Fuel Usage	2,234	3,105	3,105	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	180	300	300	300	300	300
	Subtotal Charges & Services	72,349	78,744	83,461	78,994	78,994	78,994
Total - Cemetery		<u>136,870</u>	<u>145,724</u>	<u>150,001</u>	<u>151,073</u>	<u>154,273</u>	<u>156,825</u>

General Fund - 02 Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
76 - Culture							
22100	Operating Materials & Supplies						
31100	Liability Insurance	8,120	8,173	8,283	8,173	8,173	8,173
34100	Telephone	929	950	950	950	950	950
34300	Electricity	233	175	175	175	175	175
38500	Internet	138	139	139	165	165	165
	Subtotal Charges & Services	9,420	9,437	9,547	9,463	9,463	9,463
Total - Culture		<u>9,420</u>	<u>9,437</u>	<u>9,547</u>	<u>9,463</u>	<u>9,463</u>	<u>9,463</u>
77 - IT							
22100	Operating Materials & Supplies	2,247	2,000	2,000	2,000	2,000	2,000
31600	Professional Services	19,099	20,000	10,182	15,000	12,000	12,000
33600	Dues, Memberships & Subscriptions	5,491	8,600	8,600	9,115	9,200	9,500
46200	Equipment	2,529	5,000		5,000	5,000	5,000
	Subtotal Charges & Services	29,366	35,600	20,782	31,115	28,200	28,500
Total - IT		<u>29,366</u>	<u>35,600</u>	<u>20,782</u>	<u>31,115</u>	<u>28,200</u>	<u>28,500</u>
90 - Non - Departmental							
22100	Operating Materials & Supplies	2,163	2,000	2,000	2,000	2,000	2,000
31100	Liability Insurance	8,380	8,436	8,600	8,435	8,435	8,435
31300	Maintenance Agreement	6,278	5,700	5,700	5,700	5,700	5,700
31600	Professional Services			281,895			
32100	Postage	8,947	8,400	8,400	8,400	8,400	8,400
34100	Telephone	6,691	6,200	6,200	6,200	6,200	6,200
37100	Lease Agreement	911	1,000	1,000	1,000	1,000	1,000
38710	Other Expenses	672	1,000	1,000	1,000	1,000	1,000
38720	Insurance Deductible	5,000	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	39,042	37,736	319,795	37,735	37,735	37,735
Total - Non - Departmental		<u>39,042</u>	<u>37,736</u>	<u>319,795</u>	<u>37,735</u>	<u>37,735</u>	<u>37,735</u>
95 - Transfers To Other Funds							
39072	Transfer to Dental Fund	16,000					
Total: Transfers to Other Funds		<u>16,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - General Fund		<u>4,081,196</u>	<u>4,343,311</u>	<u>4,590,206</u>	<u>4,427,987</u>	<u>4,491,187</u>	<u>4,607,040</u>

Conservation Trust Fund

	Estimated <u>2017</u>	Budget <u>2018</u>	Estimated <u>2019</u>	Estimated <u>2020</u>
Fund Balance	278,458	307,818	253,518	347,418
Revenues:				
Intergovernmental	91,000	91,000	91,000	91,000
Income from Investments	<u>2,660</u>	<u>2,700</u>	<u>2,900</u>	<u>3,050</u>
Total Revenue =	93,660	93,700	93,900	94,050
Expenditures:				
Capital Outlay	<u>64,300</u>	<u>148,000</u>	<u>0</u>	<u>0</u>
Total Expenditures =	64,300	148,000	0	0
Fund Balance	307,818	253,518	347,418	441,468

Conservation Trust Fund - 15
Revenue - 00

Account	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Intergovernmental Revenues							
63440	Lottery Proceeds	96,465	91,000	91,000	91,000	91,000	91,000
	Subtotal Intergov. Revenues	96,465	91,000	91,000	91,000	91,000	91,000
Income From Investments							
66110	Interest on Investments	877	2,240	2,660	2,700	2,900	3,050
	Sub. Income From Investment:	877	2,240	2,660	2,700	2,900	3,050
Total - Conservation Trust Fund		97,342	93,240	93,660	93,700	93,900	94,050

Conservation Trust Fund - 15

Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
25 -Mountain View Park							
43200	Improvements other than Buildings	1,232	5,000	49,583	3,500		
	Total: Mountain View Park	1,232	5,000	49,583	3,500	0	0
27 -Cleland Park							
43200	Improvements other than Buildings	698	10,000	783	50,000		
	Total: Cleland Park	698	10,000	783	50,000	0	0
29 -Confluence Park							
43200	Improvements other than Buildings	74,561	22,500	8,817	46,500	0	0
	Total: Confluence Park	74,561	22,500	8,817	46,500	0	0
32 -Cottonwood Park							
43200	Improvements other than Buildings	4,194		5,117	45,000		
	Total: Cottonwood Park	4,194	0	5,117	45,000	0	0
60 - Parks Development							
22100	Operating Materials & Supplies	-	500		3,000		
	Subtotal Charges & Services	-	500	-	3,000	-	-
43200	Improvements other than Buildings	12,857	50,000	-	-	-	-
	Subtotal Capital Outlay	12,857	50,000	-	-	-	-
	Total: Parks Development	12,857	50,500	0	3,000	0	0
Total Conservation Trust Fund		93,542	88,000	64,300	148,000	0	0

Parks & Recreation Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	513,489	418,164	363,343	161,536
Revenues:				
Taxes	1,807,000	1,842,600	1,878,912	1,915,950
Admissions	457,000	468,500	474,500	480,500
Fees	26,010	27,800	31,000	31,000
Youth	65,623	61,000	61,500	62,000
Aquatics	34,000	35,000	36,000	38,000
Rental	55,698	60,750	61,750	63,250
Miscellaneous	<u>162,677</u>	<u>284,500</u>	<u>75,325</u>	<u>321,000</u>
Total Revenue =	2,608,008	2,780,150	2,618,987	2,911,700
Expenditures:				
Personnel	1,525,324	1,610,327	1,685,900	1,759,681
Charges & Services	973,310	1,015,644	1,007,094	1,016,244
Capital Outlay	104,699	209,000	127,800	310,900
Transfer to Other Funds	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	2,703,333	2,834,971	2,820,794	3,086,825
Fund Balance	418,164	363,343	161,536	(13,589)
Minimum Reserve Fund Balance	675,833	708,743	705,199	771,706
Available Fund Balance	-257,669	-345,399	-543,663	-785,295

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Taxes							
61310	Sales Tax	1,728,135	1,773,390	1,780,000	1,815,600	1,851,912	1,888,950
61320	Use Tax	44,322	27,000	27,000	27,000	27,000	27,000
	Subtotal Taxes	1,772,457	1,800,390	1,807,000	1,842,600	1,878,912	1,915,950
Admissions							
64670	Recreation Center Memberships	191,544	187,000	153,000	155,000	156,000	157,000
64603	Fitness Training Revenue	42,801	42,000	40,000	43,000	44,000	45,000
64677	School Programs	6,500	6,500	6,500	6,500	6,500	6,500
64610	Leisure Recreation Fees	11,381	12,500	12,500	14,000	15,000	16,000
64611	General Daily Admissions	141,640	177,428	140,000	140,000	141,000	142,000
64614	General Punch Passes	103,136	127,700	105,000	110,000	112,000	114,000
	Subtotal Admissions	497,002	553,128	457,000	468,500	474,500	480,500
Fees							
64665	Adult Sports	35,995	31,000	26,010	27,800	31,000	31,000
	Subtotal Fees	35,995	31,000	26,010	27,800	31,000	31,000
Youth							
64660	Youth Sports	46,112	57,600	65,623	61,000	61,500	62,000
	Subtotal Youth	46,112	57,600	65,623	61,000	61,500	62,000
Aquatics							
64673	Other Swimming Pool	7,855	6,500	8,000	8,000	8,000	8,000
64674	Swimming Lessons & Classes	29,983	26,000	26,000	27,000	28,000	30,000
	Subtotal Aquatics	37,838	32,500	34,000	35,000	36,000	38,000
Rental							
66230	Other Rentals	283	200	200	3,000	3,500	4,000
64652	Concessions Sales - Rental	1,500	1,500	1,500	1,700	1,700	1,700
66235	Equipment Rental	3,519	3,000	3,000	3,000	3,000	3,500
66240	Horse Arena Rental	135	500				
66245	Child Care Rental			3,800	5,700	5,700	5,700
66250	Recreation Facility	33,722	36,000	36,000	36,500	37,000	37,500
66260	Recreation Field	1,750	250	0	250	250	250
66270	Parks Rental	5,255	5,500	6,098	5,500	5,500	5,500
66275	Snack Bar Rental	2,673	5,100	5,100	5,100	5,100	5,100
	Subtotal Rental	48,837	52,050	55,698	60,750	61,750	63,250

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Miscellaneous							
63600	Other State Grants	100,426	75,000	75,000	210,000		245,000
64681	Sales of Merchandise	15,532	15,000	15,000	15,000	15,417	15,833
64682	Vending Machine	19,142	16,500	16,500	16,500	16,958	17,417
64683	Child Care Fees	2,154		3,800			
66460	Donations	0		2,012			
66474	Silver Sneakers	32,689	33,000	33,000	33,000	33,000	33,000
66477	Silver & Fit	5,740	1,300	8,866	8,000	8,000	8,000
66536	Advertising	4,725	1,600	330	1,000	1,000	1,000
66570	Other	29,360		7,209			
	Subtotal Miscellaneous	209,768	142,400	161,717	283,500	74,375	320,250
Income From Investments							
66110	Interest on Investments	1,107	960	960	1,000	950	750
	Sub. Income From Investments	1,107	960	960	1,000	950	750
Total - Parks & Recreation Fund		2,649,116	2,670,028	2,608,008	2,780,150	2,618,987	2,911,700

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
50 -Aquatics							
12100	Salaries	99,347	91,842	91,842	101,234	107,626	114,022
12200	Part - Time Salaries	149,935	156,560	156,560	158,545	172,008	185,447
12600	Cell Phone Stipend	321	320	320	320	320	320
14100	Social Security & Medicare	18,735	19,027	19,027	19,898	21,416	22,934
14200	Pension Contributions	3,765	4,592	4,184	5,062	5,381	5,701
15100	Group Insurance	28,540	22,609	24,797	40,950	40,950	40,950
15300	Worker's Compensation	10,072	11,033	11,033	9,141	9,141	9,141
	Subtotal Personnel	310,715	305,983	307,763	335,149	356,843	378,515
22100	Operating Materials & Supplies	9,113	11,600	11,600	17,500	12,000	15,500
22200	Chemicals & Lab Supplies	17,089	19,000	19,000	20,000	20,500	21,000
22800	Uniforms & Protective Clothing	1,272	1,800	1,000	700	800	900
26150	Special Events	166	500				
31100	Liability Insurance	20,324	20,441	20,545	20,560	20,560	20,560
32200	Advertising & Legal Notices		175	821	175	175	175
33100	Travel , Education & Training	1,718	2,000	1,295	2,500	2,000	2,000
33600	Dues, Memberships & Subscriptions				100	100	100
35300	Repairs & Maintenance	19,185	11,000	9,670	13,000	12,000	12,500
36500	Medical Services	511	500	175	500	500	500
38710	Other	242		158			
	Subtotal Charges & Services	74,818	67,016	64,264	75,035	68,635	73,235
42100	Buildings & Improvement						
46200	Equipment	55,330	14,500	15,474	6,000	10,800	5,800
	Subtotal Capital Outlay	55,330	14,500	15,474	6,000	10,800	5,800
Total: Aquatics		440,863	387,499	387,501	416,184	436,278	457,550

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
52 - Sports							
12100	Salaries	50,710	47,454	47,454	50,167	52,627	55,094
12200	Part - Time Salaries	45,476	53,560	53,560	57,804	60,781	63,752
12600	Cell Phone Stipend	321	320	320	320	320	320
13100	Overtime			240			
14100	Social Security & Medicare	7,057	7,752	7,752	8,284	8,700	9,116
14200	Pension Contributions	2,316	2,373	2,373	2,508	2,631	2,755
15100	Group Insurance	15,776	16,061	16,061	17,026	17,026	17,026
15300	Worker's Compensation	3,360	3,678	3,678	3,047	3,047	3,047
	Subtotal Personnel	125,039	131,198	131,438	139,157	145,133	151,110
22100	Operating Materials & Supplies	4,148	5,000	5,000	5,000	5,000	5,000
26925	Youth Sports	25,925	31,000	31,000	41,000	31,000	32,500
26950	Adult Sports	4,896	5,000	5,500	5,000	5,000	5,000
31100	Liability Insurance	288	288	288	288	288	288
31600	Professional Services	1,680	1,500	500	1,000	1,000	1,000
32200	Advertising & Legal Notices				600	600	600
33100	Travel , Education & Training	277	250	0	250	250	250
33600	Dues, Memberships & Subscriptions	70	200	129	200	200	200
36500	Medical Services	927	1,000	105	500	500	500
38710	Other	1,185	2,000	1,216	2,000	2,000	2,000
	Subtotal Charges & Services	39,396	46,238	43,738	55,838	45,838	47,338
Total: Sports		164,435	177,436	175,176	194,995	190,971	198,448

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
53 - Fitness							
12100	Salaries	67,932	60,062	60,062	50,300	52,762	55,231
12200	Part - Time Salaries	49,099	51,500	51,500	54,308	58,367	60,496
12600	Cell Phone Stipend	161	160	160	160	160	160
14100	Social Security & Medicare	8,816	8,547	8,547	8,015	8,514	8,865
14200	Pension Contributions	3,009	3,003	3,003	2,515	2,638	2,762
15100	Group Insurance	16,542	16,700	16,700	13,914	13,914	13,914
15300	Worker's Compensation	3,360	3,678	3,678	3,047	3,047	3,047
	Subtotal Personnel	148,919	143,650	143,650	132,259	139,402	144,475
22100	Operating Materials & Supplies	23,484	24,000	24,000	26,000	26,000	26,000
31100	Liability Insurance	154	155	155	155	155	155
31600	Professional Services	8,696	11,000	11,000	11,500	11,500	11,500
33100	Travel , Education & Training	2,470	1,500	1,800	4,000	2,000	4,000
33600	Dues, Memberships & Subscriptions	670	600	800	600	600	600
35300	Repairs & Maintenance	11,017	15,000	11,000	10,000	10,000	10,000
36500	Medical Services	105	200	70	200	200	200
38710	Other	51		16			
	Subtotal Charges & Services	46,647	52,455	48,841	52,455	50,455	52,455
46200	Equipment					30,000	30,000
	Subtotal Capital Outlay	0	0	0	0	30,000	30,000
Total: Fitness		195,566	196,105	192,491	184,714	219,857	226,930

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
54 - Facility Operations							
12100	Salaries	48,009	48,290	48,290	51,028	53,505	55,989
12200	Part - Time Salaries	3,359	3,605	3,605	3,687	3,995	4,302
12600	Cell Phone Stipend	321	320	320	320	320	320
14100	Social Security & Medicare	3,766	3,994	3,994	4,210	4,423	4,637
14200	Pension Contributions	2,353	2,415	2,415	2,551	2,675	2,799
15100	Group Insurance	12,794	13,134	13,134	13,914	13,914	13,914
15300	Worker's Compensation	696	762	762	631	631	631
	Subtotal Personnel	71,298	72,520	72,520	76,342	79,463	82,592
22100	Operating Materials & Supplies	2,651	7,900	1,500	2,000	2,500	2,500
31100	Liability Insurance	152	155	155	155	155	155
31300	Maintenance Agreements	588	588	600			
31600	Professional Services	3,662	5,500	3,000	4,500	4,500	4,500
32200	Advertising & Legal Notices	29,662	19,000	19,000	16,000	12,000	10,000
33100	Travel , Education & Training	225	250	81	250	250	250
33600	Dues, Memberships & Subscriptions	109	100	88	100	100	100
38710	Other Expenses	328	50	0	50	50	50
	Subtotal Charges & Services	40,677	33,543	24,424	23,055	19,555	17,555
Total: Facility Operations		<u>111,975</u>	<u>106,063</u>	<u>96,944</u>	<u>99,397</u>	<u>99,018</u>	<u>100,147</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
60 - Customer Service							
12100	Salaries	80,500	81,872	81,250	74,053	78,446	82,844
12200	Part-Time Salaries	41,156	44,290	42,264	46,173	50,077	53,975
14100	Social Security & Medicare	8,792	9,651	9,449	9,197	9,832	10,467
14200	Pension Contributions	3,907	4,094	4,063	3,703	3,922	4,142
15100	Group Insurance	31,582	32,683	32,683	37,576	37,576	37,576
15300	Worker's Compensation	1,576	1,726	1,726	1,430	1,430	1,430
	Subtotal Personnel	167,513	174,316	171,434	172,132	181,283	190,434
22100	Operating Materials & Supplies	3,660	3,500	2,500	4,500	4,800	4,250
22400	Pro-Shop Supplies	7,471	9,000	9,000	9,000	9,250	9,500
22405	Vending Supplies	10,380	9,000	9,000	9,000	9,250	9,500
22800	Uniforms		600				
31100	Liability Insurance	136	138	138	138	138	138
33100	Travel , Education & Training	1,069	250	45	250	250	250
33600	Dues, Memberships & Subscriptions				100	100	100
35300	Repairs & Maintenance				600	600	600
36500	Medical Expenses	105	200	35	200	200	200
38710	Other Expenses	56		110			
	Subtotal Charges & Services	22,877	22,688	20,828	23,788	24,588	24,538
Total: Customer Service Rec Center		<u>190,390</u>	<u>197,004</u>	<u>192,262</u>	<u>195,920</u>	<u>205,871</u>	<u>214,972</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
64 - Buildings & Grounds Maintenance Rec Center							
12100	Salaries	69,710	69,917	69,917	75,244	80,388	85,533
12200	Part-Time Salaries	23,458	23,690	23,690	20,021	21,550	23,077
12600	Cell Phone Stipend	80		80	80	80	80
14100	Social Security & Medicare	7,026	7,161	7,161	7,288	7,798	8,309
14200	Pension Contributions	2,971	3,496	3,496	3,762	4,019	4,277
15100	Group Insurance	16,586	16,426	16,426	27,345	27,345	27,345
15300	Worker's Compensation	2,840	3,109	3,109	2,576	2,576	2,576
	Subtotal Personnel	122,671	123,799	123,879	136,316	143,757	151,196
22100	Operating Materials & Supplies	22,274	33,000	20,000	27,000	26,000	27,000
31100	Liability Insurance	188	189	189	189	189	189
33100	Travel , Education & Training	287	200		200	200	200
35300	Repairs & Maintenance	26,585	26,000	30,871	20,000	22,000	22,000
38710	Other Expenses	181		177			
	Subtotal Charges & Services	49,515	59,389	51,237	47,389	48,389	49,389
42100	Buildings & Improvement	999	13,500		0	62,500	15,000
46200	Equipment	6,250		14,225	3,000	3,500	15,100
	Subtotal Capital Outlay	7,249	13,500	14,225	3,000	66,000	30,100
Total: Building & Grounds Maint. Rec		<u>179,435</u>	<u>196,688</u>	<u>189,341</u>	<u>186,705</u>	<u>258,146</u>	<u>230,685</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
65 - Administration & General							
12100	Salaries	131,843	135,287	135,287	140,635	144,904	149,217
12200	Part-Time Salaries	191		307	262	284	306
12600	Cell Phone Stipend	1,486	1,480	1,569	1,569	1,569	1,569
14100	Social Security & Medicare	9,996	10,463	10,493	10,899	11,227	11,559
14200	Pension Contributions	6,592	6,764	6,764	7,032	7,245	7,461
15100	Group Insurance	16,297	16,563	16,563	17,529	17,529	17,529
15300	Worker's Compensation	1,056	1,160	1,160	961	961	961
15400	Unemployment			2,592			
	Subtotal Personnel	167,461	171,717	174,735	178,886	183,719	188,601
22100	Operating Materials & Supplies	4,210	5,000	4,000	5,000	5,000	5,000
31100	Liability Insurance	29,711	29,887	30,214	30,282	30,282	30,282
31200	Copies	5,322	3,900	4,634	3,900	3,900	3,900
31300	Maintenance Agreement	2,914	3,300	3,586	3,600	8,000	3,600
31410	Accounting & Administration Fee	239,055	222,184	222,184	222,184	222,184	222,184
31600	Professional Services	1,091	500	0	500	500	500
33100	Travel , Education & Training	244	500	499	500	500	500
33600	Dues, Memberships & Subscriptions	728	760	936	900	900	900
34100	Telephone	8,053	6,314	6,314	6,314	6,314	6,314
34200	Natural Gas	71,216	75,000	73,500	80,850	81,000	82,500
34300	Electricity	97,831	104,000	90,000	92,000	95,000	97,000
34400	Trash Collections	3,384	3,054	3,054	3,054	3,054	3,054
34500	Water Service	9,282	9,500	9,500	9,500	9,500	9,500
34600	Sewer Service	4,267	4,000	4,000	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	3,542	4,213	4,213	4,213	4,213	4,213
35150	Fuel Usage	323	288	288	288	288	288
35200	Future Vehicle & Eq. Replacement	2,953	2,953	2,953	2,953	2,953	2,953
38500	IT	328	525	525	480	480	480
38710	Other	6,973		1,959			
	Subtotal Charges & Services	491,427	475,878	462,359	470,518	478,068	477,168
46200	Equipment					21,000	
	Subtotal Capital Outlay	0	0	0	0	21,000	0
Total: Administration & General		<u>658,888</u>	<u>647,595</u>	<u>637,094</u>	<u>649,404</u>	<u>682,787</u>	<u>665,769</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
80 - Parks							
12100	Salaries	191,521	187,374	187,374	194,589	204,305	214,049
12200	Part - Time Salaries	92,373	113,300	93,270	122,377	127,272	132,363
12600	Cell Phone Stipend	1,285	1,280	1,120	1,120	1,120	1,120
14100	Social Security & Medicare	21,084	23,099	21,555	24,334	25,451	26,586
14200	Pension Contributions	9,130	9,369	9,369	9,729	10,215	10,702
15100	Group Insurance	56,587	57,826	57,826	61,873	61,873	61,873
15300	Worker's Compensation	17,704	19,391	19,391	16,064	16,064	16,064
15400	Unemployment	13,417	10,000	10,000	10,000	10,000	10,000
	Subtotal Personnel	403,101	421,639	399,905	440,086	456,301	472,758
22100	Operating Materials & Supplies	19,913	20,000	20,000	25,000	25,000	26,000
22200	Chemicals & Lab Supplies	10,204	11,000	11,000	13,000	14,000	15,000
31100	Liability Insurance	4,264	4,290	4,316	4,290	4,290	4,290
31350	Tree & Landscaping	8,292	12,000	8,821	13,000	14,000	14,000
31600	Professional Services	29,844	6,000	6,365	3,000	4,000	4,000
32200	Advertising & Legal Notices	406	300	300	350	350	350
33100	Travel, Education & Training	135	500	23	500	500	500
34100	Telephone	2,420	1,750	1,900	1,750	1,750	1,750
34200	Natural Gas	1,790	2,500	2,500	2,500	2,500	2,500
34300	Electricity	12,700	17,500	17,500	17,500	17,500	17,500
34400	Trash Collections	7,504	6,400	6,400	6,400	6,400	6,400
34500	Water Service	51,934	50,000	58,000	52,000	53,000	54,000
34600	Sewer Service	1,175	1,275	1,275	1,275	1,275	1,275
35100	Vehicle & Equipment Usage	47,322	53,328	53,328	53,328	53,328	53,328
35150	Fuel Usage	9,890	14,950	10,000	14,950	14,950	14,950
35200	Future Vehicle & Eq. Replacement	41,013	41,013	41,013	41,013	41,013	41,013
35300	Repairs & Maintenance		1,000	0	500	500	500
36500	Medical Expenses	713	500	195	500	500	500
38500	IT	74	75	75	120	120	120
38710	Other Expenses	100,121	1,000	48	1,000	1,000	1,000
	Subtotal Charges & Services	349,714	245,381	243,059	251,976	255,976	258,976
42100	Improvements Other Than Buildings		75,000	75,000	200,000		245,000
	Subtotal Capital Outlay	0	75,000	75,000	200,000	0	245,000
Total - Parks		<u>752,815</u>	<u>742,020</u>	<u>717,964</u>	<u>892,062</u>	<u>712,277</u>	<u>976,734</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
85 - Horse Arena							
22100	Operating Materials & Supplies		500		500	500	500
34300	Electricity	119	250	100	250	250	250
34500	Water Service	185	550	150	550	550	550
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Usage	403	425	425	425	425	425
35150	Fuel Usage	132	288	288	288	288	288
35200	Future Vehicle & Eq. Replacement	561	561	561	561	561	561
	Subtotal Charges & Services	1,700	2,874	1,824	2,874	2,874	2,874
	Total - Horse Arena	<u>1,700</u>	<u>2,874</u>	<u>1,824</u>	<u>2,874</u>	<u>2,874</u>	<u>2,874</u>
90 - Non - Departmental							
31100	Liability Insurance	5,204	5,236	5,236	5,216	5,216	5,216
38100	Bank Service Fees	6,091	7,500	7,500	7,500	7,500	7,500
	Subtotal Charges & Services	11,295	12,736	12,736	12,716	12,716	12,716
	Total: Non - Departmental	<u>11,295</u>	<u>12,736</u>	<u>12,736</u>	<u>12,716</u>	<u>12,716</u>	<u>12,716</u>
95 - Transfers To Other Funds							
39048	Transfer to Golf Course Fund		100,000	100,000			
	Total: Transfers to Other Funds	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Parks & Recreation Fund		<u>2,731,242</u>	<u>2,766,020</u>	<u>2,703,333</u>	<u>2,834,971</u>	<u>2,820,794</u>	<u>3,086,825</u>

C.W.C.I. Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>553,295</u>	<u>805,965</u>	<u>780,591</u>	<u>898,526</u>
Revenues:				
Taxes	2,417,565	2,459,271	2,501,750	2,545,016
Income from Investments	750	2,500	2,500	2,500
Grants	0	25,000	0	0
Contributions for Construction	5,000	5,000	5,000	5,000
Other Financing Sources	0	0	0	0
Miscellaneous	<u>19,525</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue =	<u>2,442,840</u>	<u>2,491,771</u>	<u>2,509,250</u>	<u>2,552,516</u>
Expenditures:				
Charges & Services	121,890	131,531	106,531	106,531
Capital Outlay	675,810	1,005,000	905,000	885,000
Transfers to Other Funds	<u>1,392,470</u>	<u>1,380,614</u>	<u>1,379,784</u>	<u>1,382,531</u>
Total Expenditures =	<u>2,190,170</u>	<u>2,517,145</u>	<u>2,391,315</u>	<u>2,374,062</u>
Fund Balance	805,965	780,591	898,526	1,076,980
Minimum Reserve	<u>19,151</u> <u>19,151</u>	<u>19,131</u> <u>19,131</u>	<u>19,131</u> <u>19,131</u>	<u>19,133</u> <u>19,133</u>
Available Fund Balance	786,815	761,460	879,395	1,057,847

City Wide Capital Improvements - 19
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Taxes							
61310	Sales Tax	1,728,141	1,773,390	1,780,000	1,815,600	1,851,912	1,888,950
61320	Use Tax	44,313	27,000	27,000	27,000	27,000	27,000
61340	Delta County Sales Tax	589,163	604,520	610,565	616,671	622,838	629,066
	Subtotal Charges & Services	2,361,617	2,404,910	2,417,565	2,459,271	2,501,750	2,545,016
Income From Investments							
66110	Interest On Investments	475	445	750	2,500	2,500	2,500
	Subtotal Income From Investments	475	445	750	2,500	2,500	2,500
Miscellaneous Revenues							
63331	Grants	171,519	14,117		25,000		
66230	Other Rental	7,800	7,800	5,525			
66420	Contributions For Construction	1,842	5,000	5,000	5,000	5,000	5,000
66570	Other Revenue	132,000					
67210	Sale of Assets			14,000			
	Subtotal Miscellaneous Revenues	313,161	26,917	24,525	30,000	5,000	5,000
Other Financing Sources							
67780	Transfer from Capital Project Fund	81,539					
	Subtotal Financing Sources	81,539	0	0	0	0	0
Total:							
City Wide Capital Improvements Fund		<u>2,756,792</u>	<u>2,432,272</u>	<u>2,442,840</u>	<u>2,491,771</u>	<u>2,509,250</u>	<u>2,552,516</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
15 - Miscellaneous Engineering							
31600	Professional Services	11,331	15,000	15,000	15,000	15,000	15,000
	Total: Miscellaneous Engineering	<u>11,331</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
25 - Sidewalk Projects							
31600	Professional Services	9,255	50,000	53,560	75,000	75,000	75,000
	Subtotal Charges & Services	9,255	50,000	53,560	75,000	75,000	75,000
43400	Shared Replacement Costs		10,000	6,413	10,000	10,000	10,000
	Subtotal Capital Outlay	0	10,000	6,413	10,000	10,000	10,000
	Total: Sidewalk Projects	<u>9,255</u>	<u>60,000</u>	<u>59,973</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
36 - ADA Compliance							
31600	Professional Services		15,000	24,950	15,000	15,000	15,000
	Total: ADA Compliance	<u>0</u>	<u>15,000</u>	<u>24,950</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
37 - Public Facilities							
31600	Professional Services	31,095	10,180	5,406	25,000		
38710	Other Expenses	1,564		11			
42100	Land & Buildings	36,310	50,000				
43100	Capital Construction						
	Subtotal Capital Outlay	68,969	60,180	5,417	25,000	0	0
	Total: Public Facilities	<u>68,969</u>	<u>60,180</u>	<u>5,417</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
48 - Street Improvements Project							
31600	Professional Services	399,582	500,000	452,988	500,000	500,000	500,000
	Subtotal Charges & Services	399,582	500,000	452,988	500,000	500,000	500,000
	Total: Street Improvements Project	<u>399,582</u>	<u>500,000</u>	<u>452,988</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
50 - Truck Route							
15400	Unemployment			2,208			
31600	Professional Services	144,066	20,000	1,443	20,000	20,000	
	Subtotal Charges & Services	144,066	20,000	1,443	20,000	20,000	0
	Total: Truck Route	<u>144,066</u>	<u>20,000</u>	<u>1,443</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
68 - Storm Water System Improvements							
31600	Professional Services	314,390	300,000	161,406	400,000	300,000	300,000
	Subtotal Charges & Services	314,390	300,000	161,406	400,000	300,000	300,000
	Total: Storm Water System Improvements	<u>314,390</u>	<u>300,000</u>	<u>161,406</u>	<u>400,000</u>	<u>300,000</u>	<u>300,000</u>
90 - CWCI Non-Departmental							
31100	Liability Insurance	3,824	3,848	3,848	3,856	3,856	3,856
31410	Accounting & Administration Fe	71,953	71,925	71,925	71,925	71,925	71,925
38100	Bank Service Fees	825	750	750	750	750	750
	Subtotal Charges & Services	76,602	76,523	76,523	76,531	76,531	76,531
	Total: Non-Departmental	<u>76,602</u>	<u>76,523</u>	<u>76,523</u>	<u>76,531</u>	<u>76,531</u>	<u>76,531</u>
94 & 95 - Transfers To Other Funds							
39090	Transfer To Debt Service Fund	1,392,846	1,392,470	1,392,470	1,380,614	1,379,784	1,382,531
	Total: Transfers To Other Funds	<u>1,392,846</u>	<u>1,392,470</u>	<u>1,392,470</u>	<u>1,380,614</u>	<u>1,379,784</u>	<u>1,382,531</u>
Total: City Wide Capital Improvements		<u>2,417,041</u>	<u>2,439,173</u>	<u>2,190,170</u>	<u>2,517,145</u>	<u>2,391,315</u>	<u>2,374,062</u>

M.L.&P. Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Net Position	<u>3,915,902</u>	<u>3,504,496</u>	<u>3,544,006</u>	<u>3,124,129</u>
Revenues:				
Charges & Services	6,128,500	6,357,500	6,355,500	6,418,500
Income from Investments	21,000	25,000	25,000	25,000
Miscellaneous	<u>138,392</u>	<u>94,800</u>	<u>95,000</u>	<u>95,000</u>
Total Revenue =	<u>6,287,892</u>	<u>6,477,300</u>	<u>6,475,500</u>	<u>6,538,500</u>
Expenditures:				
Personnel	497,913	522,128	535,790	554,386
Charges & Services	5,118,619	5,342,676	5,392,596	5,493,746
Capital Outlay	811,888	187,000	469,000	297,000
Debt Service	270,878	270,986	270,991	262,264
Transfers to Other Funds	<u>0</u>	<u>115,000</u>	<u>227,000</u>	<u>272,000</u>
Total Expenditures =	<u>6,699,298</u>	<u>6,437,790</u>	<u>6,895,377</u>	<u>6,879,396</u>
Net Position	3,504,496	3,544,006	3,124,129	2,783,233
Minimum Reserve Net Position	1,379,222	1,511,277	1,471,852	1,533,948
Min.Capital Res. Net Position	<u>187,000</u>	<u>469,000</u>	<u>297,000</u>	<u>500,000</u>
Reserve Net Position	<u>1,566,222</u>	<u>1,980,277</u>	<u>1,768,852</u>	<u>2,033,948</u>
Unrestricted Net Position	1,938,274	1,563,730	1,355,277	749,285

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
	Charges & Services						
64410	Commercial User Charges	3,582,197	3,400,000	3,382,000	3,500,000	3,500,000	3,500,000
64415	Wholesale User Charges	147,160	150,000	137,000	150,000	150,000	150,000
64420	Residential User Charges	2,282,595	2,200,000	2,532,000	2,635,000	2,635,000	2,700,000
64440	Street Lighting Charges	32,600	32,000	30,700	29,500	27,500	25,500
64450	Yard Lighting Charges	33,577	34,000	33,100	33,000	33,000	33,000
64490	Other Charges For Services	18,092	10,000	13,700	10,000	10,000	10,000
	Subtotal Charges & Services	6,096,221	5,826,000	6,128,500	6,357,500	6,355,500	6,418,500
	Income From Investments						
66110	Interest On Investment	17,278	19,600	21,000	25,000	25,000	25,000
	Subtotal Income From Investment	17,278	19,600	21,000	25,000	25,000	25,000
	Miscellaneous Revenues						
66200	Loan Proceeds		1,500,000				
66230	Other Rental	14,037	13,500	13,500	14,300	14,500	14,500
66520	Sale Of Supplies & Materials	0	500	200	500	500	500
66570	Other Revenues	191,260	80,000	124,692	80,000	80,000	80,000
	Subtotal Miscellaneous Revenue	205,297	1,594,000	138,392	94,800	95,000	95,000
Total: Municipal Light & Power Fund		6,318,796	7,439,600	6,287,892	6,477,300	6,475,500	6,538,500

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

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
35 - Substations							
31600	Professional Services	37,812	45,000	45,000	28,000	15,000	15,000
	Subtotal Capital Outlay	37,812	45,000	45,000	28,000	15,000	15,000
	Total Substations	<u>37,812</u>	<u>45,000</u>	<u>45,000</u>	<u>28,000</u>	<u>15,000</u>	<u>15,000</u>
36 - Transmission Project							
31600	Professional Services	14,160	15,000	15,000	15,000	15,000	15,000
38910	Principal Expense	159,650	167,372	167,372	175,179	183,242	185,760
38920	Interest Expense	112,077	103,506	103,506	95,807	87,749	76,504
	Subtotal Charges & Services	285,887	285,878	285,878	285,986	285,991	277,264
	Total Transmission Project	<u>285,887</u>	<u>285,878</u>	<u>285,878</u>	<u>285,986</u>	<u>285,991</u>	<u>277,264</u>
40 - Transmission System Rebuilding							
24400	Construction Materials & Supplies	31,864	60,000	49,000	60,000	60,000	60,000
31600	Professional Services	1,810	10,000	0	75,000		
	Subtotal Capital Outlay	33,674	70,000	49,000	135,000	60,000	60,000
	Total Transmission System Rebuilding	<u>33,674</u>	<u>70,000</u>	<u>49,000</u>	<u>135,000</u>	<u>60,000</u>	<u>60,000</u>
41 - Street Lighting							
24400	Construction Materials & Supplies	2,099	12,000	2,580	2,000	2,000	2,000
	Subtotal Capital Outlay	2,099	12,000	2,580	2,000	2,000	2,000
	Total Street Lighting	<u>2,099</u>	<u>12,000</u>	<u>2,580</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
45 - Transmission & Distribution Extensions (DMEA)							
24400	Construction Materials & Supplies	152,960	1,000,000	620,000		350,000	198,000
	Subtotal Capital Outlay	152,960	1,000,000	620,000	0	350,000	198,000
	Total Transmission & Distribution Extensions (DMEA)	<u>152,960</u>	<u>1,000,000</u>	<u>620,000</u>	<u>0</u>	<u>350,000</u>	<u>198,000</u>

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
51 - Purchased Power							
31910	WAPA Bureau	162,722	165,000	167,300	165,000	165,000	165,000
31940	Municipal Energy Agency	3,896,875	4,300,000	4,286,000	4,400,000	4,450,000	4,550,000
	Subtotal Charges & Services	4,059,597	4,465,000	4,453,300	4,565,000	4,615,000	4,715,000
	Total Purchased Power	4,059,597	4,465,000	4,453,300	4,565,000	4,615,000	4,715,000
55 - Transmission & Distribution							
12100	Regular Salaries	366,959	366,513	366,513	384,616	401,044	417,552
12200	Part-Time Salaries		4,500	4,500	4,500		
12600	Cell Phone Stipend	1,152	1,148	1,068	1,068	1,068	1,068
13100	Overtime	1,755	2,000	1,200	2,000	2,000	2,000
14100	Social Security	27,278	28,624	28,556	30,002	30,915	32,178
14200	Pension Contribution	17,804	18,326	18,326	19,231	20,052	20,878
15100	Group Insurance	69,284	70,529	70,529	74,729	74,729	74,729
15300	Worker's Compensation	6,592	7,221	7,221	5,982	5,982	5,982
	Subtotal Personnel Services	490,824	498,860	497,913	522,128	535,790	554,386
22100	Operating Materials & Supplies	9,320	10,000	9,600	10,000	10,000	10,000
22800	Uniforms & Protective Clothing	183	2,000	1,850	2,000	2,000	2,000
24300	Street Lights Supplies	3,370	2,500	12,000	2,500	2,500	2,500
24325	LED Street Lights				10,000	10,000	10,000
31300	Maintenance Agreement	521	1,000	845	1,000	1,000	1,000
31600	Professional Services	43,238	30,000	800	30,000	30,000	30,000
33100	Travel, Education & Training	4,262	5,000	4,100	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	5,088	6,000	5,121	6,000	6,000	6,000
34100	Telephone	7,760	7,000	6,800	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	39,641	44,754	44,754	44,754	44,754	44,754
35150	Fuel Usage	5,526	5,348	5,348	5,348	5,348	5,348
35200	Future Vehicle & Eq. Replacement	36,944	36,944	36,944	36,944	36,944	36,944
35300	Repairs & Maintenance	19,272	40,000	32,000	40,000	40,000	40,000
36500	Medical Services	450	400	627	500	500	500
37100	Lease Expenses			5,000	5,000	5,000	5,000
38510	IT	74	400	400	359	359	359
38710	Other Expenses	50	300	50	300	300	300
	Subtotal Charges & Services	175,699	191,646	166,239	206,705	206,705	206,705
42100	Buildings & Improvements					20,000	
46200	Equipment	5,404	8,000	7,300	7,000	7,000	7,000
	Subtotal Capital Outlay	5,404	8,000	7,300	7,000	27,000	7,000
	Total: Transmission & Distribution	671,927	698,506	671,452	735,833	769,495	768,091

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
57 - Fiber Optic							
24400	Construction Materials & Supplies	259,922		73,008			
	Subtotal Capital Outlay	259,922	0	73,008	0	0	0
	Total: Fiber Optic	<u>259,922</u>	<u>0</u>	<u>73,008</u>	<u>0</u>	<u>0</u>	<u>0</u>
58 - Administration & General							
31100	Liability Insurance	6,096	6,137	6,137	6,136	6,136	6,136
31410	Accounting & Administration Fee	137,787	93,600	93,600	93,600	93,600	93,600
31430	Franchise Tax Equivalents	303,046	290,800	305,740	317,375	317,275	320,425
31600	Professional Services	460	1,000	0	1,000	1,000	1,000
32100	Postage	8,415	7,000	7,000	7,000	7,000	7,000
33100	Travel Education & Training	2,769	4,500	2,000	3,000	3,000	3,000
33600	Dues, Memberships & Subscriptions	959	1,000	1,000	1,000	1,000	1,000
34200	Natural Gas	1,984	6,000	2,800	3,080	3,100	3,100
34400	Trash Collections	324	330	330	330	330	330
34500	Water Service	114	600	150	150	150	150
34600	Sewer Service	300	300	300	300	300	300
38705	MEAN Litigation	34,339	32,000	32,000	32,000	32,000	
38708	DMEA Acquisition Payments	22,248		48,000	105,000	105,000	135,000
38710	Other Expenses	201	1,000	23	1,000	1,000	1,000
38720	Insurance Deductible						
	Subtotal Charges & Services	519,042	444,267	499,080	570,971	570,891	572,041
	Total: Administration & General	<u>519,042</u>	<u>444,267</u>	<u>499,080</u>	<u>570,971</u>	<u>570,891</u>	<u>572,041</u>
90- ML&P Fund Non-Departmental							
38910	Principal Expense		131,250				
38920	Interest Expense		43,205				
	Subtotal Prin. & Interest Charges		174,455	0	0	0	0
	Total: ML&P Non-Departmental		<u>174,455</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
94 & 95 - Transfers/Contributions To Other Funds							
39002	Transfer To General Fund				115,000	227,000	272,000
	Total: Transfers To Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>115,000</u>	<u>227,000</u>	<u>272,000</u>
Total: Municipal Light & Power Fund		<u>6,022,920</u>	<u>7,195,106</u>	<u>6,699,298</u>	<u>6,437,790</u>	<u>6,895,377</u>	<u>6,879,396</u>

Sewer Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Net Position	<u>2,838,473</u>	<u>2,588,859</u>	<u>2,044,587</u>	<u>1,504,829</u>
Revenues:				
Charges & Services	1,306,540	1,306,540	1,306,540	1,306,540
Income from Investments	17,000	20,000	19,000	13,500
Miscellaneous	<u>65,200</u>	<u>57,500</u>	<u>57,500</u>	<u>57,500</u>
Total Revenue =	<u>1,388,740</u>	<u>1,384,040</u>	<u>1,383,040</u>	<u>1,377,540</u>
Expenditures:				
Personnel	368,223	380,115	394,601	409,141
Charges & Services	548,480	552,881	552,881	552,881
Capital Outlay	367,335	641,000	621,000	621,000
Debt Service	174,316	174,316	174,316	174,316
Transfers to Other Funds	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
Total Expenditures =	<u>1,638,354</u>	<u>1,928,312</u>	<u>1,922,798</u>	<u>1,937,338</u>
Net Position	2,588,859	2,044,587	1,504,829	945,031
Minimum Reserve Net Position	289,857	319,601	317,755	321,828
Min.Capital Res. Net Position	<u>641,000</u>	<u>621,000</u>	<u>621,000</u>	<u>400,000</u>
Reserve Net Position	<u>930,857</u>	<u>940,601</u>	<u>938,755</u>	<u>721,828</u>
Unrestricted Net Position	1,658,002	1,103,986	566,074	223,203

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Charges & Services							
64410	Commercial User Charges	294,708	290,000	291,000	291,000	291,000	291,000
64415	Wholesale User Charges	4,136	4,000	4,000	4,000	4,000	4,000
64420	Residential User Charges	983,765	975,000	980,000	980,000	980,000	980,000
64430	Rural User Charges	1,412	1,500	890	890	890	890
64460	Inactive Tap User Fees	23,625	24,000	23,450	23,450	23,450	23,450
64490	Other Charges For Services	8,487	6,500	7,200	7,200	7,200	7,200
	Subtotal Charges & Services	1,316,133	1,301,000	1,306,540	1,306,540	1,306,540	1,306,540
Income From Investments							
66110	Interest On Investment	15,540	11,700	17,000	20,000	19,000	13,500
	Subtotal Income From Investment	15,540	11,700	17,000	20,000	19,000	13,500
Miscellaneous Revenues							
66230	Other Rental	4,500	4,200	4,500	4,500	4,500	4,500
66410	System Investment Fee:	55,450	25,000	32,700	25,000	25,000	25,000
66570	Other Revenues	26,995	28,000	28,000	28,000	28,000	28,000
	Subtotal Miscellaneous Revenue	86,945	57,200	65,200	57,500	57,500	57,500
Total: Sewer Fund		1,418,618	1,369,900	1,388,740	1,384,040	1,383,040	1,377,540

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
33 - Miscellaneous Sewer Extensions							
24400	Construction Materials & Supplies	14,595	10,000	10,000	15,000	10,000	10,000
31600	Professional Services	53,433	400,000	146,335	400,000	400,000	400,000
	Subtotal Materials & Supplies	68,028	410,000	156,335	415,000	410,000	410,000
	Total: Miscellaneous Sewer Ext.	<u>68,028</u>	<u>410,000</u>	<u>156,335</u>	<u>415,000</u>	<u>410,000</u>	<u>410,000</u>
34 - Sewer Collection							
12100	Regular Salaries	87,843	93,111	93,111	96,829	101,682	106,549
12600	Cell Phone Stipend	325	400	324	324	324	324
13100	Overtime	354	1,000	1,000	1,000	1,000	1,000
14100	Social Security	6,657	7,230	7,224	7,509	7,880	8,252
14200	Pension Contribution	4,369	4,656	4,656	4,841	5,084	5,327
15100	Group Insurance	12,475	12,756	12,756	11,696	11,696	11,696
15300	Worker's Compensation	4,352	4,767	4,767	3,949	3,949	3,949
	Subtotal Personnel Services	116,375	123,920	123,838	126,148	131,615	137,098
22100	Operating Materials & Supplies	7,365	8,000	8,000	8,000	8,000	8,000
22800	Uniforms & Protective Clothing	533	1,500	1,500	1,500	1,500	1,500
24200	Repair Parts & Materials	7,339	5,000	5,000	5,000	5,000	5,000
31300	Maintenance Agreement	1,200	1,200	2,900	2,900	2,900	2,900
31600	Professional Services	7,078	15,000	15,000	15,000	15,000	15,000
33100	Travel, Education & Training	1,097	2,000	2,000	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions	0	50	50	50	50	50
34100	Telephone	1,841	4,000	4,000	4,000	4,000	4,000
34200	Natural Gas	1,575	2,000	2,000	2,000	2,000	2,000
34300	Electricity	8,032	5,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	29,904	33,755	33,755	33,755	33,755	33,755
35150	Fuel Usage	4,296	4,658	4,658	4,658	4,658	4,658
35200	Future Vehicle & Eq. Replacement	16,765	16,765	16,765	16,765	16,765	16,765
35300	Repairs & Maintenance		5,000	0	1,000	1,000	1,000
37100	Lease Expense	998	1,000	1,000	1,000	1,000	1,000
38710	Other Expenses	56	500	500	500	500	500
	Subtotal Charges & Services	88,079	105,428	104,128	105,128	105,128	105,128
46200	Equipment	3,440	10,000	0	15,000		
	Subtotal Capital Outlay	3,440	10,000	0	15,000	0	0
	Total: Sewer Collection	<u>207,894</u>	<u>239,348</u>	<u>227,966</u>	<u>246,276</u>	<u>236,743</u>	<u>242,226</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
36 - Sewer Plant Operations							
12100	Regular Salaries	168,870	174,426	174,426	181,869	189,875	197,915
12600	Cell Phone Stipend	830	827	827	1,067	1,067	1,067
14100	Social Security	12,482	13,407	13,407	13,995	14,607	15,222
14200	Pension Contribution	8,499	8,721	8,721	9,093	9,494	9,896
15100	Group Insurance	39,699	41,522	41,522	43,401	43,401	43,401
15300	Worker's Compensation	5,008	5,482	5,482	4,542	4,542	4,542
	Subtotal Personnel Services	235,388	244,385	244,385	253,967	262,986	272,043
22100	Operating Materials & Supplies	7,833	9,000	9,000	9,000	9,000	9,000
22200	Chemicals & Lab Supplies	20,594	25,000	25,000	28,000	28,000	28,000
22800	Uniforms & Protective Clothing	454	540	540	540	540	540
24200	Repair Parts & Materials	8,510	20,000	20,000	20,000	20,000	20,000
25100	Gas & Diesel	848	1,500	1,500	1,500	1,500	1,500
25300	Oil & Lubricants	1,250	1,500	1,500	1,500	1,500	1,500
31600	Professional Services	12,652	17,000	17,000	19,000	19,000	19,000
31820	Discharge Permits	8,126	8,000	8,000	8,000	8,000	8,000
33100	Travel, Education & Training	75	1,000	1,000	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	106	500	500	500	500	500
34100	Telephone	2,877	2,500	2,500	2,500	2,500	2,500
34200	Natural Gas	4,060	15,000	5,500	6,050	6,050	6,050
34300	Electricity	110,644	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	3,106	3,200	3,200	3,200	3,200	3,200
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Use & Maint.	2,294	3,715	3,715	3,715	3,715	3,715
35150	Fuel Usage	628	518	1,100	1,200	1,200	1,200
35200	Future Vehicle & Eq. Replacement	10,508	10,508	10,508	10,508	10,508	10,508
35300	Repairs & Maintenance	7,892	16,000	16,000	16,000	16,000	16,000
36500	Medical Services	0	25	25	25	25	25
38500	IT	256	50	50	300	300	300
38710	Other Expenses	0	500	500	500	500	500
	Subtotal Charges & Services	203,985	237,356	228,438	234,338	234,338	234,338
46200	Equipment	6,567	11,000	11,000	11,000	11,000	11,000
	Subtotal Capital Outlay	6,567	11,000	11,000	11,000	11,000	11,000
Total: Sewer Plant Operations		<u>445,940</u>	<u>492,741</u>	<u>483,823</u>	<u>499,305</u>	<u>508,324</u>	<u>517,381</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
38 - Plant Expansion							
31600	Professional Services	73,955	200,000	200,000	200,000	200,000	200,000
	Subtotal Charges & Services	73,955	200,000	200,000	200,000	200,000	200,000
	Total: Plant Expansion	73,955	200,000	200,000	200,000	200,000	200,000
39 - Sewer Administration & General							
31100	Liability Insurance	10,580	10,649	13,322	10,648	10,648	10,648
31410	Accounting & Administration Fee	102,072	96,725	96,725	96,725	96,725	96,725
31430	Franchise Tax Equivalents	64,962	64,725	64,967	64,967	64,967	64,967
31200	Postage	8,415	8,500	8,500	8,500	8,500	8,500
32200	Advertising	21	25	25	150	150	150
33100	Travel, Education & Training	300	1,000	1,000	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	529	500	500	500	500	500
34100	Telephone	266	225	225	225	225	225
38400	Donations & Contributions	25,000	25,000	25,000	25,000	25,000	25,000
38500	IT	123	250	250	300	300	300
38710	Other Expenses	3,348	3,200	3,200	3,200	3,200	3,200
38720	Insurance Deductible		2,200	2,200	2,200	2,200	2,200
	Subtotal Charges & Services	215,616	212,999	215,914	213,415	213,415	213,415
	Total: Sewer Admin. & General	215,616	212,999	215,914	213,415	213,415	213,415
90 - Sewer Fund Non-Departmental							
38910	Principal Payments	99,781	103,705	103,705	107,370	111,164	114,922
38920	Interest Expense	74,204	70,611	70,611	66,946	63,152	59,394
	Subtotal Prin. & Int. Charges	173,985	174,316	174,316	174,316	174,316	174,316
	Total: Sewer Non-Departmental	173,985	174,316	174,316	174,316	174,316	174,316
95 - Transfers To Other Funds							
39048	Transfer to Golf Course Fund	126,000	180,000	180,000	180,000	180,000	180,000
	Total: Transfers to Other Funds	126,000	180,000	180,000	180,000	180,000	180,000
Total: Sewer Fund		1,311,418	1,909,404	1,638,354	1,928,312	1,922,798	1,937,338

Water Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Net Position	<u>2,966,291</u>	<u>2,816,239</u>	<u>2,409,868</u>	<u>2,008,597</u>
Revenues:				
Charges & Services	1,871,500	1,871,500	1,871,500	1,871,500
Income from Investments	16,500	20,000	20,000	19,000
Miscellaneous	<u>50,150</u>	<u>48,950</u>	<u>98,950</u>	<u>108,950</u>
Total Revenue =	<u>1,938,150</u>	<u>1,940,450</u>	<u>1,990,450</u>	<u>1,999,450</u>
Expenditures:				
Personnel	438,338	436,149	453,049	469,994
Charges & Services	1,283,273	1,283,672	1,283,672	1,283,672
Capital Outlay	260,000	260,000	260,000	260,000
Transfers to Other Funds	<u>106,591</u>	<u>367,000</u>	<u>395,000</u>	<u>425,000</u>
Total Expenditures =	<u>2,088,202</u>	<u>2,346,821</u>	<u>2,391,721</u>	<u>2,438,666</u>
Net Position	2,816,239	2,409,868	2,008,597	1,569,382
Minimum Reserve Net Position	415,167	469,958	457,051	521,705
Min. Capital Res. Net Position	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>250,000</u>
Reserve Net Position	<u>675,167</u>	<u>729,958</u>	<u>717,051</u>	<u>771,705</u>
Unrestricted Net Position	2,141,072	1,679,910	1,291,547	797,676

Water Fund - 45
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Charges & Services							
64410	Commercial User Charges	545,506	500,000	525,000	525,000	525,000	525,000
64415	Wholesale User Charges	100,982	100,000	100,000	100,000	100,000	100,000
64416	Raw Water	16,530	15,300	15,300	15,300	15,300	15,300
64417	Tri County Augmentation	2,415					
64420	Residential User Charges	1,243,506	1,200,000	1,210,000	1,210,000	1,210,000	1,210,000
64430	Rural User Charges	21,362	20,000	20,000	20,000	20,000	20,000
64490	Other Charges For Services	983	1,200	1,200	1,200	1,200	1,200
	Subtotal Charges & Services	<u>1,931,284</u>	<u>1,836,500</u>	<u>1,871,500</u>	<u>1,871,500</u>	<u>1,871,500</u>	<u>1,871,500</u>
Income From Investments							
66110	Interest On Investment:	13,010	12,366	16,500	20,000	20,000	19,000
	Subtotal Income From Investment	<u>13,010</u>	<u>12,366</u>	<u>16,500</u>	<u>20,000</u>	<u>20,000</u>	<u>19,000</u>
Miscellaneous Revenues							
63330	State Grant	72,478	85,000				
66230	Other Rental	750	750	750	750	750	750
66410	System Investment Fee:	36,800	10,000	6,000	9,000	9,000	9,000
66411	Water Tapping Fee	8,600	5,000	8,400	4,200	4,200	4,200
66520	Sale Of Supplies & Materials	0	500				
66550	D.U.R.A. Payment					50,000	60,000
66570	Other Revenues	40,681	35,000	35,000	35,000	35,000	35,000
	Subtotal Miscellaneous Revenue	<u>159,309</u>	<u>136,250</u>	<u>50,150</u>	<u>48,950</u>	<u>98,950</u>	<u>108,950</u>
Total: Water Fund		<u>2,103,603</u>	<u>1,985,116</u>	<u>1,938,150</u>	<u>1,940,450</u>	<u>1,990,450</u>	<u>1,999,450</u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
41 - Source Of Supply							
22100	Operating Materials & Supplies	87	3,000	3,000	3,000	3,000	3,000
24200	Repair Parts & Materials	3,563	4,500	4,500	4,500	4,500	4,500
31600	Professional Services	6,544	40,000	6,000	6,000	6,000	6,000
31970	Tri-County (Dallas) Contract	314,922	316,000	316,000	316,000	316,000	316,000
33600	Dues, Memberships & Subscriptions	7,378	8,100	8,100	8,100	8,100	8,100
35100	Vehicle & Equipment Use & Maint.	11,808	12,907	12,907	12,907	12,907	12,907
35150	Fuel Usage	926	1,035	1,035	1,035	1,035	1,035
35200	Future Vehicle & Eq. Replacement	5,553	5,553	5,553	5,553	5,553	5,553
	Subtotal Charges & Services	350,781	391,095	357,095	357,095	357,095	357,095
	Total: Source Of Supply	350,781	391,095	357,095	357,095	357,095	357,095
43 - Water Treatment							
31600	Professional Services	447,633	500,000	500,000	500,000	500,000	500,000
	Subtotal Charges & Services	447,633	500,000	500,000	500,000	500,000	500,000
	Total: Water Treatment	447,633	500,000	500,000	500,000	500,000	500,000
44 - Pumping Stations							
34300	Electricity	5,718	9,000	9,000	9,000	9,000	9,000
	Subtotal Charges & Services	5,718	9,000	9,000	9,000	9,000	9,000
	Total: Pumping Stations	5,718	9,000	9,000	9,000	9,000	9,000
46 - Transmission & Distribution							
12100	Regular Salaries	289,438	304,772	304,772	294,882	309,884	324,926
12600	Cell Phone Stipend	506	293	293	424	424	424
13100	Overtime	1,659	4,000	4,000	4,000	4,000	4,000
14100	Social Security	21,366	23,643	23,643	22,897	24,045	25,195
14200	Pension Contribution	13,766	15,239	15,239	14,744	15,494	16,246
15100	Group Insurance	77,129	77,826	77,826	88,792	88,792	88,792
15300	Worker's Compensation	11,472	12,565	12,565	10,410	10,410	10,410
	Subtotal Personnel Services	415,336	438,338	438,338	436,149	453,049	469,994

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
22100	Operating Materials & Supplies	11,221	13,000	13,000	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	492	2,000	2,000	2,000	2,000	2,000
24200	Repair Parts & Materials	35,234	60,000	60,000	60,000	60,000	60,000
24600	Asphalt & Other Surfacing	1,493	15,000	15,000	15,000	15,000	15,000
31300	Maintenance Agreement	1,700	4,200	5,900	5,900	5,900	5,900
31600	Professional Services	1,705	5,000	5,000	5,000	5,000	5,000
33100	Travel, Education & Training	640	2,000	1,500	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	234	200	200	200	200	200
35100	Vehicle Equipment Use & Maint.	66,780	72,856	72,856	72,856	72,856	72,856
35150	Fuel Usage	6,149	6,038	6,038	6,038	6,038	6,038
35200	Future Vehicle & Eq. Replacement	25,244	25,244	25,244	25,244	25,244	25,244
35300	Repairs & Maintenance		1,000	1,000	1,000	1,000	1,000
36500	Medical Services	316	300	300	300	300	300
38500	IT	25	50	50	180	180	180
38710	Other Expenses	1,290	600	600	600	600	600
	Subtotal Charges & Services	152,523	207,488	208,688	209,318	209,318	209,318
43200	Improvements Other Than Buildings						
46200	Equipment	0	20,000	10,000	10,000	10,000	10,000
	Subtotal Capital Outlay	0	20,000	10,000	10,000	10,000	10,000
	Total: Transmission & Distribution	<u>567,859</u>	<u>665,826</u>	<u>657,026</u>	<u>655,467</u>	<u>672,367</u>	<u>689,312</u>
49 - Administration & General							
31100	Liability Insurance	8,712	8,769	9,000	8,769	8,769	8,769
31410	Accounting & Administration Fee	97,489	92,655	92,655	92,655	92,655	92,655
31430	Franchise Tax Equivalents	96,403	91,765	93,515	93,515	93,515	93,515
31600	Professional Services	2,494	1,300	1,300	1,300	1,300	1,300
32000	Postage	8,415	9,200	9,200	9,200	9,200	9,200
33100	Travel, Education & Training	221	700	700	700	700	700
33600	Dues, Memberships, & Subscriptions	50	250	250	250	250	250
34100	Telephone	1,460	1,300	1,300	1,300	1,300	1,300
34500	Water Service	274	220	220	220	220	220
38710	Other Expenses	159	350	350	350	350	350
	Subtotal Charges & Services	215,677	206,509	208,490	208,259	208,259	208,259
	Total: Water Admin. & General	<u>215,677</u>	<u>206,509</u>	<u>208,490</u>	<u>208,259</u>	<u>208,259</u>	<u>208,259</u>

Water Fund - 45**Expenditures**

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
50 - Miscellaneous Water Projects							
24400	Construction Materials & Supplies	52,596	50,000	50,000	50,000	50,000	50,000
31600	Professional Services	157,659	410,000	200,000	200,000	200,000	200,000
	Subtotal Capital Outlay	210,255	460,000	250,000	250,000	250,000	250,000
	Total: Miscellaneous Water Projects	<u>210,255</u>	<u>460,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund				115,000	227,000	272,000
39048	Transfer to Golf Course Fund	50,000		18,500	145,000	168,000	153,000
39092	Loan to D.U.R.A. Fund	23,000	127,400	88,091	107,000		
	Total: Miscellaneous Water Projects	<u>73,000</u>	<u>127,400</u>	<u>106,591</u>	<u>367,000</u>	<u>395,000</u>	<u>425,000</u>
Total: Water Fund		<u><u>1,870,923</u></u>	<u><u>2,359,830</u></u>	<u><u>2,088,202</u></u>	<u><u>2,346,821</u></u>	<u><u>2,391,721</u></u>	<u><u>2,438,666</u></u>

Refuse Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Net Position	<u>1,155,379</u>	<u>1,084,357</u>	<u>959,925</u>	<u>830,032</u>
Revenues:				
Charges & Services	667,000	667,000	667,000	667,000
Income from Investments	6,500	7,000	6,800	6,000
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total Revenue =	<u>690,500</u>	<u>691,000</u>	<u>690,800</u>	<u>690,000</u>
Expenditures:				
Personnel	147,665	145,596	150,856	156,135
Charges & Services	463,857	519,836	519,836	519,836
Transfers to Other Funds	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures =	<u>761,522</u>	<u>815,432</u>	<u>820,692</u>	<u>825,971</u>
Net Position	1,084,357	959,925	830,032	694,062
Minimum Reserve Net Position	128,216	144,494	153,019	152,881
Unrestricted Net Position	956,141	815,431	677,014	541,181

Refuse Fund - 47**Revenue - 00**

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Charges & Services							
64410	Commercial User Charges	204,839	195,000	195,000	195,000	195,000	195,000
64415	Wholesale User Charges	12,483	12,000	12,000	12,000	12,000	12,000
64420	Residential User Charges	470,051	460,000	460,000	460,000	460,000	460,000
	Subtotal Charges & Services	<u>687,373</u>	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>
Income From Investments							
66110	Interest On Investments	<u>5,649</u>	<u>6,199</u>	<u>6,500</u>	<u>7,000</u>	<u>6,800</u>	<u>6,000</u>
	Subtotal Income From Investments	<u>5,649</u>	<u>6,199</u>	<u>6,500</u>	<u>7,000</u>	<u>6,800</u>	<u>6,000</u>
Miscellaneous Revenues							
66570	Other Revenues	<u>14,374</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
	Subtotal Miscellaneous Revenues	<u>14,374</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total: Refuse Fund		<u><u>707,396</u></u>	<u><u>690,199</u></u>	<u><u>690,500</u></u>	<u><u>691,000</u></u>	<u><u>690,800</u></u>	<u><u>690,000</u></u>

Refuse Fund - 47
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
31 - Trash Collection							
12100	Regular Salaries	103,277	95,328	95,328	99,932	104,601	109,287
12600	Cell Phone Stipend	295	293	213	213	213	213
13100	Overtime	787	1,500	1,500	1,500	1,500	1,500
14100	Social Security	7,725	7,430	7,424	7,776	8,133	8,492
14200	Pension Contribution	4,743	4,766	4,766	4,997	5,230	5,464
15100	Group Insurance	26,772	32,116	32,116	25,540	25,540	25,540
15300	Worker's Compensation	6,216	6,806	6,318	5,639	5,639	5,639
	Subtotal Personnel Services	149,815	148,239	147,665	145,596	150,856	156,135
22100	Operating Materials & Supplies	17,845	20,000	20,000	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	0	100	100	100	100	100
31100	Liability Insurance	1,520	1,528	1,549	1,528	1,528	1,528
31410	Accounting & Administration Fee	51,082	85,747	85,747	85,747	85,747	85,747
31430	Franchise Tax Equivalents	34,270	33,350	33,350	33,350	33,350	33,350
32100	Postage	8,415	8,500	8,500	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	54,071	57,766	57,766	57,766	57,766	57,766
35150	Fuel Usage	16,756	15,525	15,525	15,525	15,525	15,525
35200	Future Vehicle & Eq. Replacement	87,270	87,270	87,270	87,270	87,270	87,270
36500	Medical Services	174	50	50	50	50	50
38300	Trash Dumping Fees	131,679	129,000	129,000	185,000	185,000	185,000
38400	Donations & Contributions	25,000	25,000	25,000	25,000	25,000	25,000
38710	Other Expenses	79					
38720	Insurance Deductible						
	Subtotal Charges & Services	428,161	463,836	463,857	519,836	519,836	519,836
	Total: Trash Collection	<u>577,976</u>	<u>612,075</u>	<u>611,522</u>	<u>665,432</u>	<u>670,692</u>	<u>675,971</u>
95 - Transfers To Other Funds							
39048	Transfer To Golf Course Fund	150,000	150,000	150,000	150,000	150,000	150,000
	Total: Transfers To Other Funds	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total: Refuse Fund		<u>727,976</u>	<u>762,075</u>	<u>761,522</u>	<u>815,432</u>	<u>820,692</u>	<u>825,971</u>

Golf Course Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Unrestricted Net Position	<u>4,927</u>	<u>336</u>	<u>117</u>	<u>393</u>
Revenues:				
Charges & Services	465,096	467,208	469,208	474,028
Transfers From Other Funds	<u>448,500</u>	<u>475,000</u>	<u>498,000</u>	<u>483,000</u>
Total Revenue =	<u>913,596</u>	<u>942,208</u>	<u>967,208</u>	<u>957,028</u>
Expenditures:				
Personnel	379,800	393,491	413,192	432,917
Charges & Services	377,507	384,499	382,799	366,099
Capital Outlay	15,000	18,500	25,000	17,000
Debt Service	<u>145,880</u>	<u>145,938</u>	<u>145,941</u>	<u>141,091</u>
Total Expenditures =	<u>918,187</u>	<u>942,428</u>	<u>966,932</u>	<u>957,107</u>
Unrestricted Net Position	336	117	393	313

Golf Course Fund - 48**Revenue - 00**

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Golf Course Revenue							
64609	Memberships	56,559	60,000	42,000	50,000	52,000	54,000
64610	Green Fees	216,643	195,000	215,000	215,000	215,000	215,000
64611	Cart Rental	118,136	110,000	107,000	107,000	107,000	108,000
64612	Course Improvement Fee		20,000	17,000	17,000	17,000	17,000
64613	Driving Range	11,040	9,750	10,000	10,000	10,000	10,000
64614	Pro shop	67,707	65,000	59,645	54,583	54,583	56,403
64616	Lessons	1,261	2,000	340	2,000	2,000	2,000
66230	Other Rental	1,407	2,500	1,970	2,500	2,500	2,500
66275	Snack Bar Rental	0	7,200	6,750	6,750	6,750	6,750
66300	Beverages	53,474	2,000	2,030	2,000	2,000	2,000
66305	Food	26,513	400	581	375	375	375
66570	Other Revenues	8,591		2,780			
	Subtotal Golf Course	561,331	473,850	465,096	467,208	469,208	474,028
Other Financing Sources							
67718	Transfer From Parks & Rec.		100,000	100,000			
67742	Transfer From Sewer	126,000	180,000	180,000	180,000	180,000	180,000
67745	Transfer From Water	50,000		18,500	145,000	168,000	153,000
67747	Transfer From Refuse	150,000	150,000	150,000	150,000	150,000	150,000
	Total Subsidies	326,000	430,000	448,500	475,000	498,000	483,000
Total - Golf Course Fund		887,331	903,850	913,596	942,208	967,208	957,028

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
40 - Operations Expenses							
12100	Salaries	103,913	108,521	108,521	114,364	119,563	124,783
12200	Part-Time Salaries	65,846	70,040	70,040	71,652	77,413	83,165
12600	Cell Phone Stipend	411	410	90	90	90	90
13100	Overtime	46	500	500	500	500	500
14100	Social Security & Medicare	12,781	13,730	13,705	14,275	15,114	15,953
14200	Pension Contributions	5,100	5,426	5,426	5,718	5,978	6,239
15100	Group Insurance	22,069	22,730	22,730	24,086	24,086	24,086
15300	Worker's Compensation	5,456	5,973	5,545	5,213	5,213	5,213
15400	Unemployment	6,862	2,500	2,500	2,500	2,500	2,500
	Subtotal Personnel	222,484	229,830	229,057	238,399	250,457	262,529
22100	Operating Materials & Supplies	18,228	21,000	21,000	22,500	22,000	2,200
22200	Chemicals & Lab Supplies	36,584	40,000	40,000	40,000	41,000	42,000
25100	Gas & Diesel	8,513	13,000	9,800	9,800	10,000	10,000
31100	Liability Insurance	5,680	5,710	5,800	6,055	6,055	6,055
31600	Professional Services	1,325	1,500	1,530	3,500	1,500	1,500
33100	Travel, Education, & Training	175	500	250	500	500	500
33600	Dues, Memberships, & Subscriptions	578	580	670	600	600	600
34100	Telephone		150	150	150	150	150
34200	Natural Gas	2,059	2,500	2,500	2,500	2,500	2,500
34300	Electricity	6,921	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	6,078	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	9,000	9,725	9,725	9,725	9,725	9,725
35150	Fuel Usage	94					
35200	Future Vehicle & Eq. Replacement	58,476	58,476	58,476	58,476	58,476	58,476
35300	Repairs & Maintenance	2,197	1,750	750	2,000	2,100	2,200
36500	Medical Services	175	280	280	280	280	280
	Subtotal Charges & Services	157,379	170,371	166,131	171,286	170,086	151,386
42100	Buildings & Improvements	4,538	17,000	15,000	17,000	17,000	17,000
46200	Equipment				1,500	5,000	
	Subtotal Capital Outlay	4,538	17,000	15,000	18,500	22,000	17,000
Total- Operations Expenses		<u>384,401</u>	<u>417,201</u>	<u>410,188</u>	<u>428,185</u>	<u>442,543</u>	<u>430,915</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
41 - Clubhouse							
12100	Salaries	78,289	71,382	71,382	74,807	77,759	80,728
12200	Part-Time Salaries	44,721	43,260	43,260	47,277	51,288	55,290
12600	Cell Phone Stipend	101	101	421	421	421	421
13100	Overtime	65	250	250	250	250	250
14100	Social Security & Medicare	8,689	8,797	8,821	9,391	9,923	10,457
14200	Pension Contributions	3,287	3,569	3,569	3,740	3,888	4,036
15100	Group Insurance	15,609	16,190	16,190	17,156	17,156	17,156
15300	Worker's Compensation	2,040	2,233	2,073	2,050	2,050	2,050
	Subtotal Personnel	152,801	145,782	145,967	155,092	162,735	170,388
22100	Operating Materials & Supplies	13,040	14,000	12,000	14,000	14,000	14,000
22400	Pro-Shop Supplies	49,230	35,000	32,782	30,000	30,000	31,000
25100	Gas & Diesel	3,870	6,500	6,500	6,500	6,500	6,500
31100	Liability Insurance	7,828	7,880	8,000	7,880	7,880	7,880
31300	Maintenance Agreement	2,553	6,000	6,250	6,250	6,250	6,250
31600	Professional Services	1,386	1,500	500	1,500	1,500	1,500
32200	Advertising & Legal Notices	3,040	6,000	3,000	4,000	4,000	4,500
33100	Travel, Education, & Training	1,023	1,000	754	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	428	500	500	300	300	300
34100	Telephone	2,306	2,000	2,000	2,000	2,000	2,000
34200	Natural Gas	2,988	2,500	2,500	3,000	2,500	3,000
34300	Electricity	17,875	16,000	16,500	17,000	17,000	17,000
34500	Water	313	350	350	350	350	350
35100	Vehicle & Equipment Usage	1,000	1,054	1,054	1,054	1,054	1,054
35200	Future Vehicle & Eq. Replacement	30,716	30,716	30,716	30,716	30,716	30,716
35300	Repairs & Maintenance	0	1,000	500	1,000	1,000	1,000
36500	Medical Services	35	150	150	150	150	150
38100	Bank Charges	8,453	7,250	8,300	8,300	8,300	8,300
38500	IT	179	560	560	120	120	120
38710	Other Expenses	51					
	Subtotal Charges & Services	146,314	139,960	132,916	135,120	134,620	136,620
42100	Buildings & Improvements						
46200	Equipment		4,000			3,000	
	Subtotal Capital Outlay	0	4,000	0	0	3,000	0
Total- Clubhouse		<u>299,115</u>	<u>289,742</u>	<u>278,883</u>	<u>290,212</u>	<u>300,355</u>	<u>307,008</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
42 - Food & Beverage							
12100	Salaries	8,016		2,198			
12200	Part-Time Salaries	29,216		1,602			
12600	Cell Phone Stipend	90		21			
13100	Overtime	248					
14100	Social Security & Medicare	2,874		292			
14200	Pension Contributions	380		90			
15100	Group Insurance	40		13			
15300	Worker's Compensation	512		560			
	Subtotal Personnel	41,376	0	4,776	0	0	0
22100	Operating Materials & Supplies	5,920		229			
22425	Food Supplies	12,464	250	217	250	250	250
22450	Beverage Supplies	18,521	1,000	451	1,000	1,000	1,000
31100	Liability Insurance	712		720			
	Subtotal Charges & Services	37,617	1,250	1,617	1,250	1,250	1,250
	Total- Food & Beverage	78,993	1,250	6,393	1,250	1,250	1,250
68 - Administration & General							
31410	Accounting & Administration Fee	15,000	76,843	76,843	76,843	76,843	76,843
	Subtotal Charges & Services	15,000	76,843	76,843	76,843	76,843	76,843
	Total- Administration & General	15,000	76,843	76,843	76,843	76,843	76,843
90 - Golf Course Bond Costs							
38910	Principal Payments	85,965	90,124	90,124	94,327	98,669	99,717
38920	Interest Expense	60,349	55,756	55,756	51,611	47,272	41,374
	Subtotal Golf Course Bond Costs	146,314	145,880	145,880	145,938	145,941	141,091
	Total - Golf Course Fund	923,823	930,916	918,187	942,428	966,932	957,107

Perpetual Care Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>39,970</u>	<u>42,470</u>	<u>44,970</u>	<u>47,470</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	42,470	44,970	47,470	49,970

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
64520	Cemetery Lots	3,430	3,500	3,500	3,500	3,500	3,500
		3,430	3,500	3,500	3,500	3,500	3,500
Total - Perpetual Care Fund		<u><u>3,430</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>

Perpetual Care Fund - 51**Expenditures**

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
33 - Cemetery							
49100	Cemetery Lots	750	1,000	1,000	1,000	1,000	1,000
	Subtotal Capital Outlay	750	1,000	1,000	1,000	1,000	1,000
Total - Perpetual Care		750	1,000	1,000	1,000	1,000	1,000

Internal Service Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Net Position	<u>835,593</u>	<u>985,717</u>	<u>1,057,863</u>	<u>1,110,469</u>
Revenues:				
Charges & Services	1,067,913	1,067,913	1,067,913	1,067,913
Income from Investments	4,800	5,000	5,200	5,300
Miscellaneous	<u>15,031</u>	<u>30,000</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue =	<u>1,087,744</u>	<u>1,102,913</u>	<u>1,078,113</u>	<u>1,078,213</u>
Expenditures:				
Personnel	218,285	228,025	236,722	245,454
Charges & Services	429,272	440,043	441,834	441,834
Capital Outlay	<u>290,063</u>	<u>362,700</u>	<u>346,950</u>	<u>340,500</u>
Total Expenditures =	<u>937,620</u>	<u>1,030,768</u>	<u>1,025,506</u>	<u>1,027,788</u>
Net Position	985,717	1,057,863	1,110,469	1,160,895
Minimum Reserve Net Position	162,648	164,877	161,889	167,017
Min. Capital Res. Net Position	<u>362,700</u>	<u>346,950</u>	<u>340,500</u>	<u>200,000</u>
Reserve Net Position	<u>525,348</u>	<u>511,827</u>	<u>502,389</u>	<u>367,017</u>
Unrestricted Net Position	460,369	546,036	608,080	793,878

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Charges & Services							
64730	Equipment Maintenance Service	442,068	489,364	489,364	489,364	489,364	489,364
64735	Equipment Fuel Charge:	77,733	89,589	89,589	89,589	89,589	89,589
64740	Equipment Replacement Charge:	488,960	488,960	488,960	488,960	488,960	488,960
	Subtotal Charges & Services	<u>1,008,761</u>	<u>1,067,913</u>	<u>1,067,913</u>	<u>1,067,913</u>	<u>1,067,913</u>	<u>1,067,913</u>
Income From Investments							
66110	Interest On Investment	<u>4,017</u>	<u>4,400</u>	<u>4,800</u>	<u>5,000</u>	<u>5,200</u>	<u>5,300</u>
	Subtotal Income From Investment	<u>4,017</u>	<u>4,400</u>	<u>4,800</u>	<u>5,000</u>	<u>5,200</u>	<u>5,300</u>
Miscellaneous Revenues:							
63330	Other State Grants		37,500		25,000		
66570	Other Revenue	1,459		679			
67210	Sale Of Assets	78,025	5,000	5,702	5,000	5,000	5,000
67220	Insurance Recoveries:	<u>4,620</u>		<u>8,650</u>			
	Subtotal Miscellaneous Revenue	<u>84,104</u>	<u>42,500</u>	<u>15,031</u>	<u>30,000</u>	<u>5,000</u>	<u>5,000</u>
Total: Internal Service Fund		<u>1,096,882</u>	<u>1,114,813</u>	<u>1,087,744</u>	<u>1,102,913</u>	<u>1,078,113</u>	<u>1,078,213</u>

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
62 - Service Facility							
12100	Regular Salaries	171,055	160,308	160,308	168,371	176,092	183,843
12600	Cell Phone Stipend	227	186	132	132	132	132
13100	Overtime		400	400	400	400	400
14100	Social Security	12,586	12,308	12,304	12,921	13,512	14,105
14200	Pension Contribution	8,551	8,015	8,015	8,419	8,805	9,192
15100	Group Insurance	32,586	30,416	30,416	32,224	32,224	32,224
15300	Worker's Compensation	6,128	6,709	6,709	5,558	5,558	5,558
	Subtotal Personnel Services	231,133	218,343	218,285	228,025	236,722	245,454
22100	Operating Materials & Supplies	18,259	20,000	19,000	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	88	230	225	500	230	230
25100	Gas & Diesel	80,437	92,000	86,000	90,000	92,000	92,000
25300	Oil & Lubricants	8,147	9,000	8,200	9,000	9,000	9,000
25400	Tires, Batteries, & Accessories	24,382	23,200	23,200	24,000	23,200	23,200
31100	Liability Insurance	1,520	1,528	1,549	1,528	1,528	1,528
31300	Maintenance Agreement	16,792	17,000	17,000	18,000	18,700	18,700
33100	Travel, Education & Training	107	800	200	600	800	800
33600	Dues, Memberships & Subscriptions	2,632	4,080	4,080	4,080	4,080	4,080
34100	Telephone	1,998	1,800	1,800	1,800	1,800	1,800
34200	Natural Gas	3,144	4,680	3,200	3,520	3,520	3,520
34300	Electricity	7,836	9,000	7,900	9,000	9,000	9,000
34400	Trash Collection	324	325	325	325	325	325
34500	Water Service	158	125	178	164	125	125
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle Equipment Use & Maint.	25,962	28,472	28,472	28,472	28,472	28,472
35150	Fuel Usage	3,514	3,623	2,159	3,623	3,623	3,623
35200	Future Vehicle & Eq. Replacement	21,000	21,000	21,000	21,000	21,000	21,000
35310	Fleet Maintenance	142,176	115,000	115,000	115,000	115,000	115,000
38500	IT	25	50	50	180	180	180
38710	Other Expenses	32	500	500	500	500	500
	Subtotal Charges & Services	358,833	352,713	340,338	351,592	353,383	353,383
42100	Buildings & Improvements	11,856	22,000				
46200	Equipment		7,000				
	Subtotal Capital Outlay	11,856	29,000	0	0	0	0
Total: Service Facility		<u>601,822</u>	<u>600,056</u>	<u>558,623</u>	<u>579,617</u>	<u>590,105</u>	<u>598,837</u>

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
65 - Administration & General							
31100	Liability Insurance	24,244	23,518	24,000	23,517	23,517	23,517
31410	Accounting & Administration Fee	35,343	61,934	61,934	61,934	61,934	61,934
38710	Other Expenses	39	500	500	500	500	500
38720	Insurance Deductible	1,000	2,500	2,500	2,500	2,500	2,500
	Subtotal Charges & Services	60,626	88,452	88,934	88,451	88,451	88,451
	Total: Administration & General	60,626	88,452	88,934	88,451	88,451	88,451
70 - Capital Equipment Replacement							
46100	Office Equipment		83,000	5,000	86,300		
46200	Equipment	172,639	177,638	167,188	111,400	254,950	30,500
46300	Vehicles	244,442	162,500	117,875	165,000	92,000	310,000
	Subtotal Capital Outlay	417,081	423,138	290,063	362,700	346,950	340,500
	Total:						
	Capital Equipment Replacement	417,081	423,138	290,063	362,700	346,950	340,500
Total: Internal Service Fund		1,079,529	1,111,646	937,620	1,030,768	1,025,506	1,027,788

Employee's Dental Ins. Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>5,347</u>	<u>5,948</u>	<u>6,549</u>	<u>7,150</u>
Revenues:				
Contributions	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>
Total Revenue =	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>
Expenditures:				
Charges & Services	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Total Expenditures =	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Fund Balance	5,948	6,549	7,150	7,751

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

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Contributions							
66440	Contributions By Employees	10,062	9,517	9,517	9,517	9,517	9,517
66450	Contributions By City	30,963	54,984	54,984	54,984	54,984	54,984
	Subtotal Contributions	41,025	64,501	64,501	64,501	64,501	64,501
Other Financing Sources							
67702	Transfer From General Fund	16,000					
	Subtotal Contributions	16,000	0	0	0	0	0
Total: Employee's Dental Insurance Fund		57,025	64,501	64,501	64,501	64,501	64,501

Employee's Dental Insurance Fund - 72
Expenditures

Account #	Expenditure By Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
90 - Non-Departmental							
31700	Administrative & Trustee Fees	10,210	9,900	9,900	9,900	9,900	9,900
38861	Dental Insurance Claims	41,506	54,000	54,000	54,000	54,000	54,000
	Subtotal Charges & Services	51,716	63,900	63,900	63,900	63,900	63,900
Total:							
Employee's Dental Insurance Fund		51,716	63,900	63,900	63,900	63,900	63,900

Debt Service Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>1,787,560</u>	<u>1,800,140</u>	<u>1,807,140</u>	<u>1,814,140</u>
Revenues:				
Intergovernmental	385,815	387,241	379,584	371,239
Income from Investments	14,400	17,000	17,000	17,000
Other Financing Sources	<u>1,392,470</u>	<u>1,380,614</u>	<u>1,379,784</u>	<u>1,382,531</u>
Total Revenue =	<u>1,792,685</u>	<u>1,784,855</u>	<u>1,776,368</u>	<u>1,770,770</u>
Expenditures:				
Debt Service	<u>1,780,105</u>	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>
Total Expenditures =	<u>1,780,105</u>	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>
Fund Balance	1,800,140	1,807,140	1,814,140	1,821,140
Required Reserve	1,781,905	1,781,905	1,781,905	1,781,905

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Intergovernmental Revenues							
63331	Federal Grants (B.A.B.s)	390,961	385,815	385,815	387,241	379,584	371,239
	Subtotal Intergovernmental Revenues	390,961	385,815	385,815	387,241	379,584	371,239
Income From Investments							
66110	Interest On Investments	8,371	9,500	14,400	17,000	17,000	17,000
	Subtotal Income Form Investments	8,371	9,500	14,400	17,000	17,000	17,000
Other Financing Sources							
67719	Transfer From CWCI	1,392,846	1,392,470	1,392,470	1,380,614	1,379,784	1,382,531
	Sub. Other Financing Sources	1,392,846	1,392,470	1,392,470	1,380,614	1,379,784	1,382,531
Total - Debt Service Fund		1,792,178	1,787,785	1,792,685	1,784,855	1,776,368	1,770,770

Debt Service Fund - 90
Expenditures

Account # Expenditure by Department		2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
19 - CWCI							
38910	Principal	560,000	575,000	575,000	590,000	605,000	625,000
38920	Interest	1,221,905	1,205,105	1,205,105	1,187,855	1,164,368	1,138,770
Total: CWCI Debt		<u>1,781,905</u>	<u>1,780,105</u>	<u>1,780,105</u>	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>
Total: Debt Service Fund		<u><u>1,781,905</u></u>	<u><u>1,780,105</u></u>	<u><u>1,780,105</u></u>	<u><u>1,777,855</u></u>	<u><u>1,769,368</u></u>	<u><u>1,763,770</u></u>

Debt Service Fund DURA

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>0</u>	<u>0</u>	<u>122,760</u>	<u>124,260</u>
Revenues:				
Income from Investments	0	760	1,500	1,500
Other Financing Sources	<u>0</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>
Total Revenue =	0	122,760	123,500	123,500
Expenditures:				
Debt Service	<u>0</u>	<u>0</u>	<u>122,000</u>	<u>122,000</u>
Total Expenditures =	0	0	122,000	122,000
Fund Balance	0	122,760	124,260	125,760
Required Reserve		122,000	122,000	122,000

Debt Service Fund DURA - 91
Revenue - 00

Account #	Revenues by Source	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
	Income From Investments						
66110	Interest On Investments				760	1,500	1,500
	Subtotal Income Form Investments	0	0	0	760	1,500	1,500
	Other Financing Sources						
67792	Transfer From D.U.R.A.				122,000	122,000	122,000
	Sub. Other Financing Sources	0	0	0	122,000	122,000	122,000
Total - Debt Service Fund		0	0	0	122,760	123,500	123,500

Debt Service Fund DURA - 91
Expenditures

Account #	Expenditure by Department	2016 Actual	2017 Budget	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
92 - DURA							
38910	Principal					60,750	62,876
38920	Interest					61,250	59,124
	Total: DURA Debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,000</u>	<u>122,000</u>
Total: Debt Service Fund		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,000</u>	<u>122,000</u>

D.U.R.A. Fund

	Estimated 2017	Budget 2018	Estimated 2019	Estimated 2020
Fund Balance	<u>(569)</u>	<u>0</u>	<u>5,038</u>	<u>11,066</u>
Revenues:				
Contributions	<u>88,091</u>	<u>2,436,788</u>	<u>178,028</u>	<u>181,818</u>
Total Revenue =	<u>88,091</u>	<u>2,436,788</u>	<u>178,028</u>	<u>181,818</u>
Expenditures:				
Charges & Services	<u>87,522</u>	<u>2,431,750</u>	<u>172,000</u>	<u>182,000</u>
Total Expenditures =	<u>87,522</u>	<u>2,431,750</u>	<u>172,000</u>	<u>182,000</u>
Fund Balance	0	5,038	11,066	10,884

Delta Urban Renewal Authority Fund - 92
Revenue - 00

Account #	Revenues by Source	2017 Estimated	2018 Budget	2019 Estimated	2020 Estimated
Intergovernmental Revenues					
63325	Property Tax			178,028	181,818
63330	Other State Grants		563,850		
	Subtotal Contributions	0	563,850	178,028	181,818
Miscellaneous Revenue					
66420	Contributions For Construction		5,000		
	Subtotal Contributions	0	5,000	0	0
Income from Investments					
66110	Interest on Investments		10,938		
	Subtotal Contributions	0	10,938	0	0
Other Financing Sources					
67740	Bond Proceeds		1,750,000		
67745	Loan Proceeds Water Fund	88,091	107,000		
	Subtotal Contributions	88,091	1,857,000	0	0
Total: Delta Urban Renewal Authority Fund		88,091	2,436,788	178,028	181,818

Delta Urban Renewal Authority Fund - 92
Expenditures

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>	<u>2019 Estimated</u>	<u>2020 Estimated</u>
10 - D.U.R.A.					
31580	Bond Issuance Costs		75,000		
31600	Professional Services	87,522	78,350		
	Subtotal Charges & Services	87,522	153,350	0	0
42100	Buildings & Improvements		2,156,400		
	Subtotal Capital Outlay	0	2,156,400	0	0
95 - Transfer to Other Funds					
39045	Transfer to Water Fund			50,000	60,000
39091	Transfer to Debt Service DURA		122,000	122,000	122,000
	Subtotal Charges & Services	0	122,000	172,000	182,000
Total:					
Delta Urban Renewal Authority Fund		87,522	2,431,750	172,000	182,000