

City of Delta, Colorado 2019 Budget



CITY OF DELTA

2019

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2019 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.

RON AUSTIN, Mayor

CHRISTOPHER RYAN, Mayor Pro Tem

KEVIN CARLSON, Council Member

NATHAN CLAY, Council Member

GERALD ROBERTS, Council Member

City of Delta, Colorado

2019 Budget

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November 5, 2018

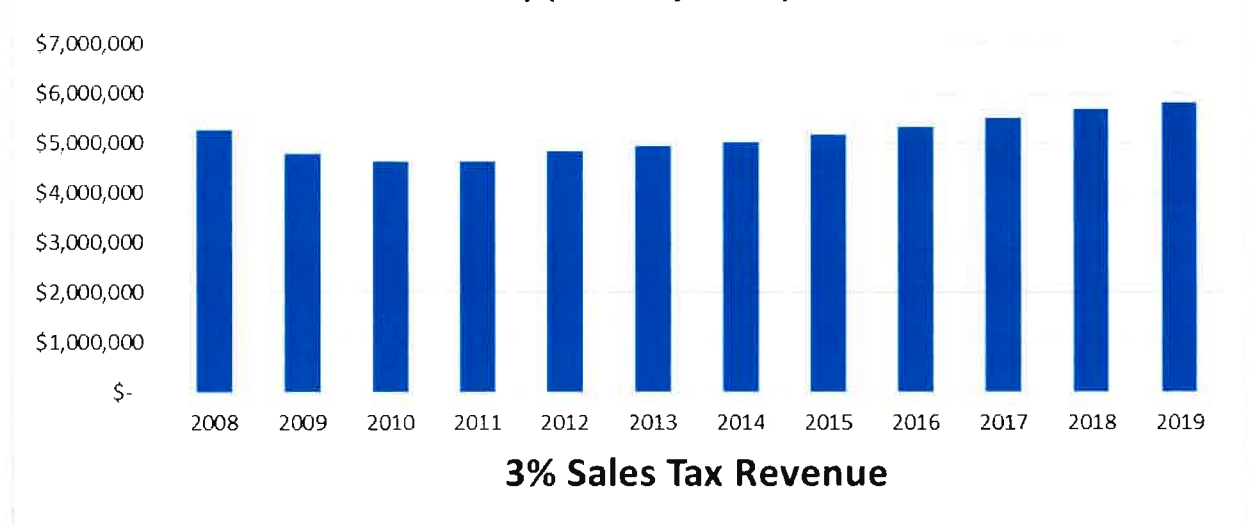
Dear City Council and Citizens of Delta:

Please find enclosed the 2019 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.* Staff and elected officials have been working on this budget since early September. 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 2019 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 2019 budget includes cost projections into 2020 and 2021 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 City sales tax, is 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 2.0% increase in 2019 revenue based on 2018 estimated to 2019 Budget. Projection includes 2.0% increases in 2020 and 2021. Each one percent change in 2019 of the sales tax is projected to equal approximately \$54,468 or \$18,156 in each of the three funds. The City of Delta does not collect local property taxes. These projected sales tax increases are based on increased local sales experienced in 2018. There is no additional sales tax increase included in this draft budget as a result of the possible outcome of the November 2018 election and ballot question asking voters to increase the sales tax by ½ percent (0.5%) for Parks, Golf and Recreation. This budget has no additional sales or excise tax projections for the sale of marijuana which is currently not allowed within City limits.

Sales Tax History (and Projection) 2008 - 2019



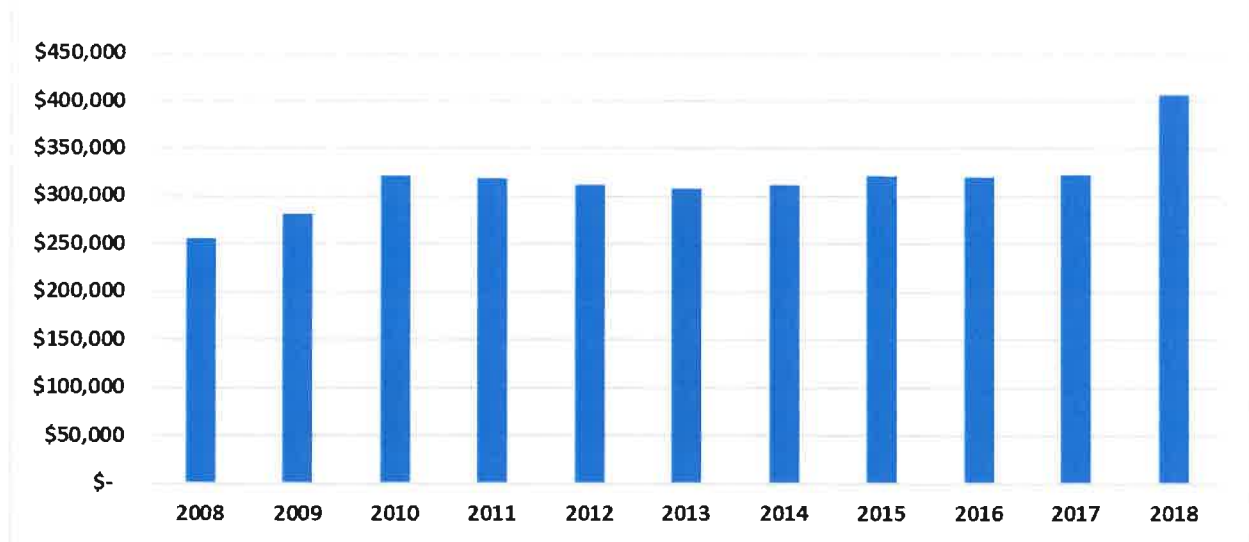
Personnel expenses include the mandate from Colorado's voters to increase minimum wages by \$0.90 per hour, wage compression caused by the minimum wage increase and a 3.5% general wage increase to keep pace with inflation. The budget includes limited funding for projected employee raises based upon performance.

General Fund

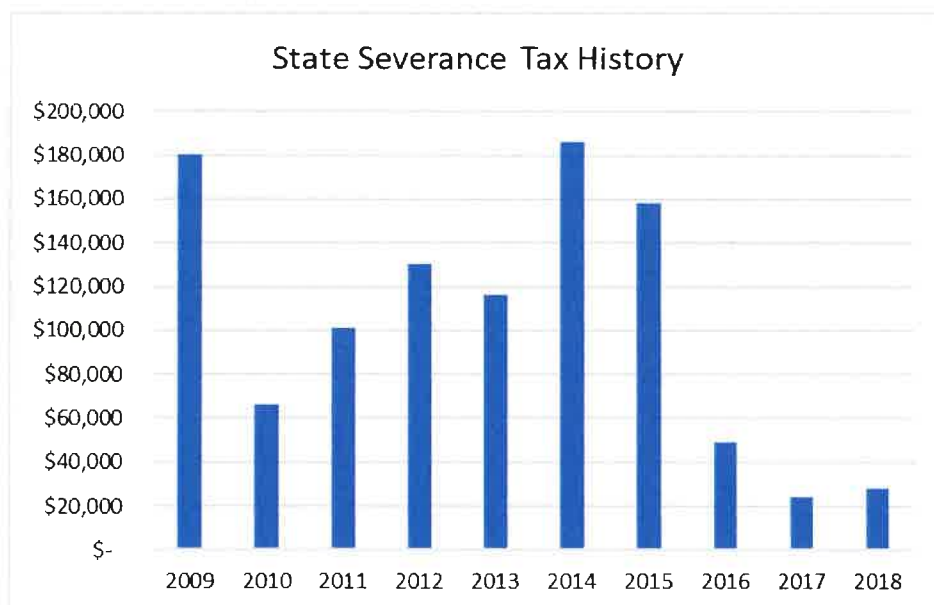
In addition to the 1% City sales tax discussed above the General Fund receives revenue from other sources. Below is a discussion of the larger contributing sources of revenue.

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. In 2018 the City received a one-time HUTF payment of \$88,142 and may receive additional funding in 2019 in accordance with SB18-001. The additional HUTF funding in 2019 is based on an amount significantly less than the 2018 distribution and is not included in this budget due to uncertainty of the amount the City will receive.

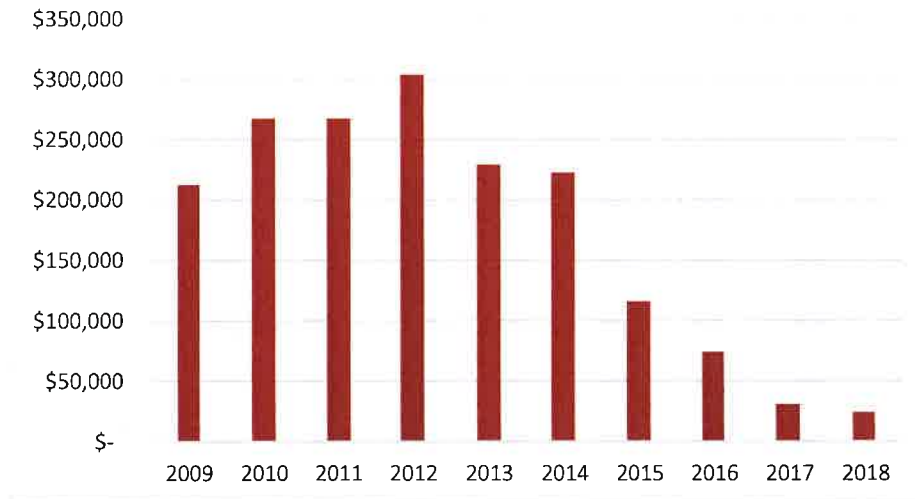
Highway Users Tax History (and Projection) 2008 - 2018



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 2018 the State Severance Tax revenue exceeded budget projections by approximately \$3,246 and the Federal Mineral Lease apportionment fell short by approximately (\$6,801). The 2019 projection for the FML Apportionment and State Severance Tax is for continued reduced revenue, in an amount approximately equal to the funds received by Delta in 2017.



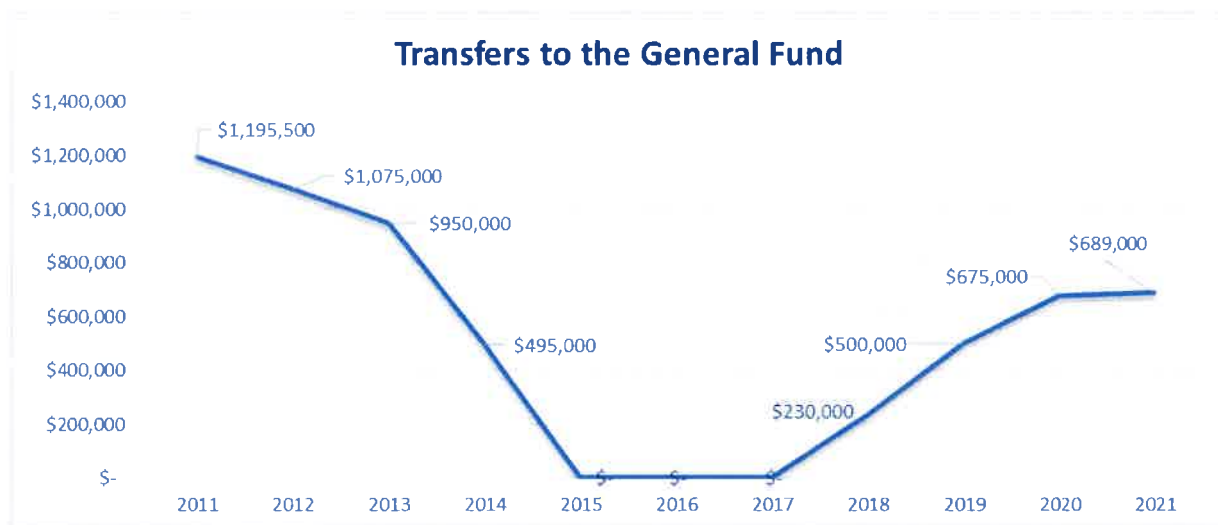
Federal Mineral Lease History



The median amounts collected annually during the ten years, 2009 – 2018 period from FML Apportionment and State Severance Tax is \$228,238 and \$108,767 respectively. Based on the past two years and estimates from DOLA the City's 2019 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, increases budgeted expenses in 2019 over budgeted 2018 expenses, by approximately \$451,192 or 10%. The General Fund projects fund transfers from the utilities funds totaling \$500,000 in 2019.

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 \$1.19 million in 2011. 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 moved from the General Fund to the Parks and 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 receive transfers from the City's Enterprise funds totaling \$230,000.



Transfers to General Fund

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
CWCI Fund	\$ 350,000	\$ 350,000	\$ 300,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
ML&P Fund	\$ 675,000	\$ 625,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ 315,000	\$ 485,000	\$ 499,000
Water Fund	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 115,000	\$ 150,000	\$ 155,000	\$ 155,000
Refuse Fund	\$ 170,500	\$ 100,000	\$ 150,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to the General Fund	\$ 1,195,500	\$ 1,075,000	\$ 950,000	\$ 495,000	\$ -	\$ -	\$ -	\$ 230,000	\$ 500,000	\$ 675,000	\$ 689,000

General Fund services will remain largely unchanged in 2019 as these are service driven expenses of the City and revenues have declined while the cost to provide services has increased. This 2019 budget includes funding for the annual street maintenance program, stormwater maintenance, vehicle replacements, an update of the City's Comprehensive Plan and website updates. This budget includes two new police officers and money for a marketing firm or employee.

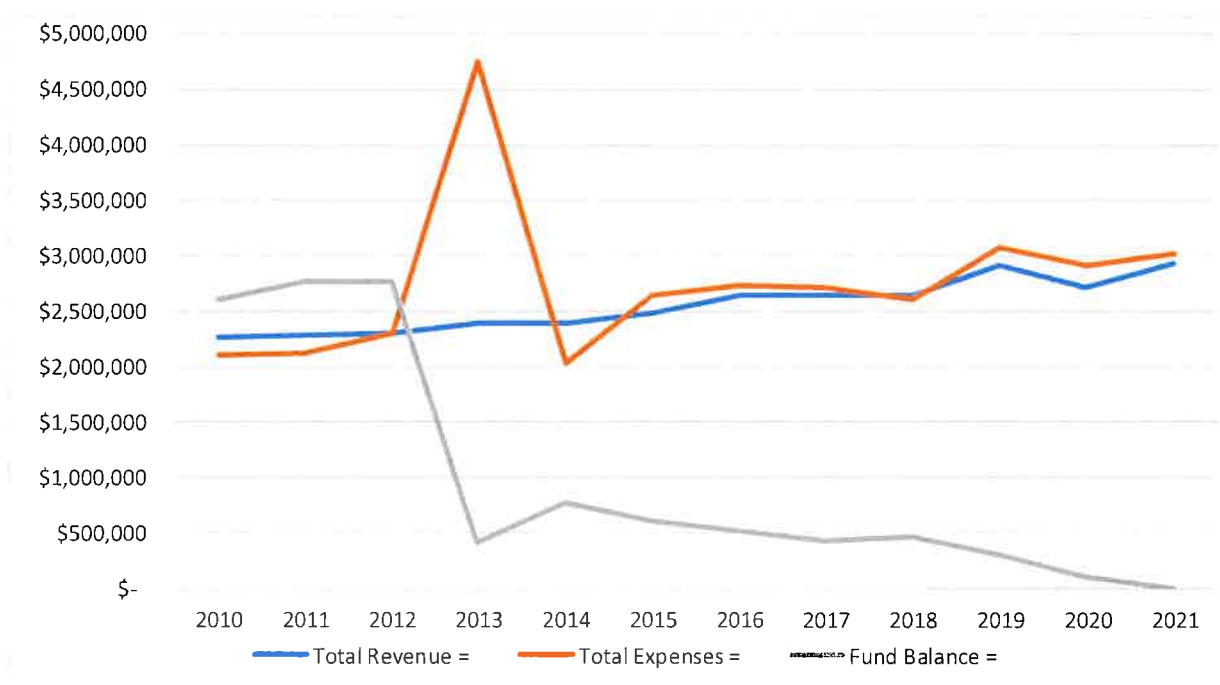
Parks & Recreation Fund

The Parks & Recreation Fund will receive approximately 67% of its revenues from the one percent sales and use tax dedicated to parks, recreation and golf. The remainder of revenues to Parks & Recreation come primarily from admission fees, State grants, and facility rentals. User admissions and user fee revenue at the Bill Heddles Recreation Center declined in 2017 and again in 2018. The decline in user admission fees is reflected in the 2019 budget projections. The Parks & Recreation Fund support the costs to 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 2019 budget includes a projected increase in revenues of 6.6% and an increase in expenses of 4.9%. Additional funding for park and recreation expenses comes from the Conservation Trust Fund which is discussed below.

Capital improvements at Cleland and Confluence parks are included in the 2019 Budget for projects previously deferred. Cleland Park improvements will include replacement of the playground equipment and improvements to the trail system to provide better handicap accessibility. Confluence Park improvements include the trail around the Fort, a performance stage, tennis court upgrades and a remodel of the Visitor Center restrooms. Funding for these

capital improvements are anticipated to come from the City's Conservation Trust Funds and through a grant from GOCO.

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 received funding from this sales tax revenue once in 2017 of \$93,170 and in this budget will receive no funding in 2019. 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. To address this need the City Council asked voters to support an increase in the City sales tax of one-half percent which they rejected.

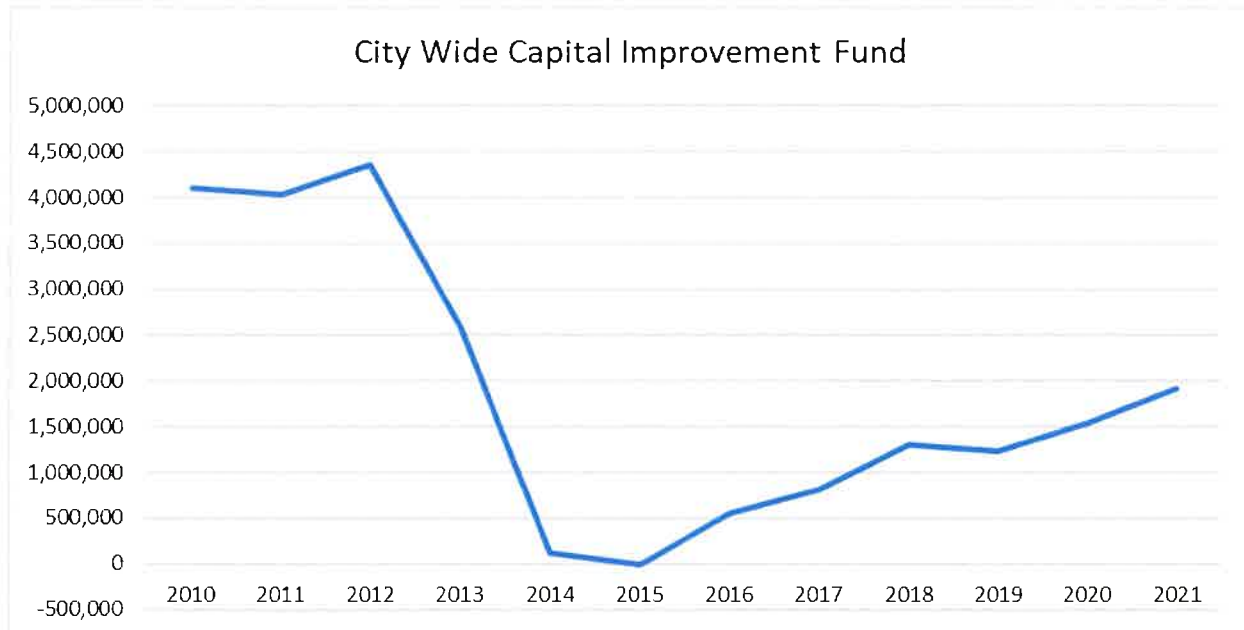


City Wide Capital Improvement (CWCI) Fund

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 that by 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 \$2.6 million annually in revenue and will transfer approximately \$1.3 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 2019 CWCI Fund includes \$0.7 million for street maintenance projects and \$0.4 million for storm water system improvements. Also included in the 2019 CWCI Fund are approximately \$85,000 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 2019 the CTF will finance park and recreation improvements as prioritized in the City's adopted 2017 Parks, Recreation, Trails and Open Space Master Plan (Master Plan). Capital improvements at Cleland and Confluence parks are included in the 2019 Budget for projects previously deferred. Cleland Park improvements will include replacement of playground equipment and improvements to the trail system to provide better accessibility. Confluence Park improvements include the trail around the Fort, a performance stage, tennis court upgrades and a remodel of the Visitor Center restrooms. Additional funding for these capital improvements are anticipated to come through a grant from GOCO. 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 CTF fund balance will be diminished with implementation of the Master Plan.

Enterprise Funds

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

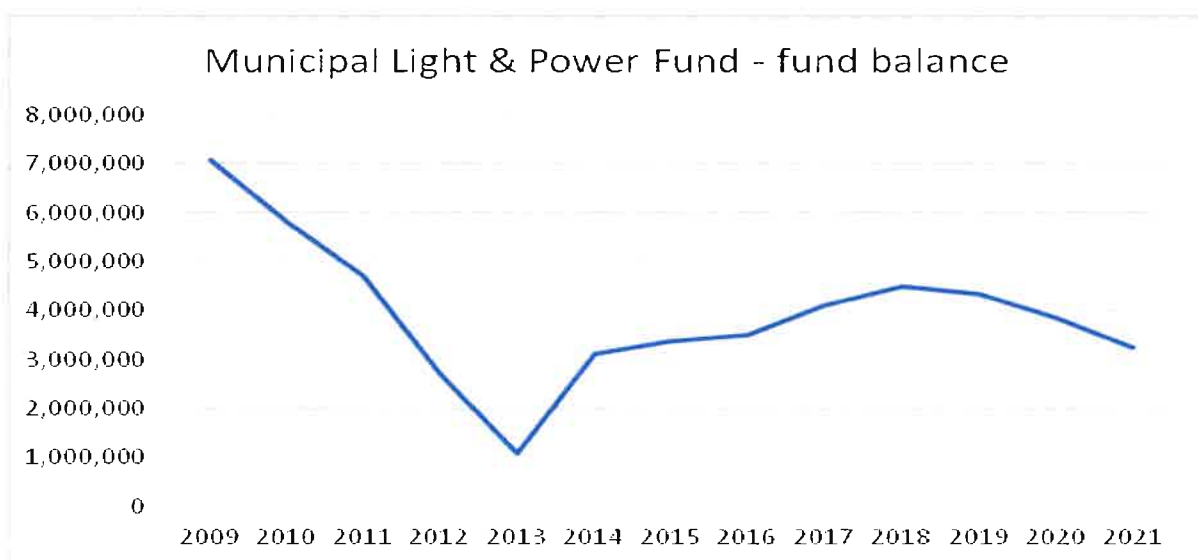
Municipal Light & Power Fund

The ML&P Fund purchases and distributes electrical service to City customers located primarily south of the Gunnison River but also customers north of the 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 2019; however, due to projected increases in the cost of purchased electricity there will likely be a rate increase in 2020. Revenue from customers is expected to increase slightly in 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. ML&P is working with one of its suppliers, Municipal Energy Agency of Nebraska (MEAN), to determine the necessity of and financing for additional electric substation capacity for system redundancy when electrical supply is interrupted. DOLA is providing grant funds for a portion of the expense for the City to examine this substation capacity and need.

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

ML&P's budget includes a transfer of approximately \$315,000 to the General Fund in 2019 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.



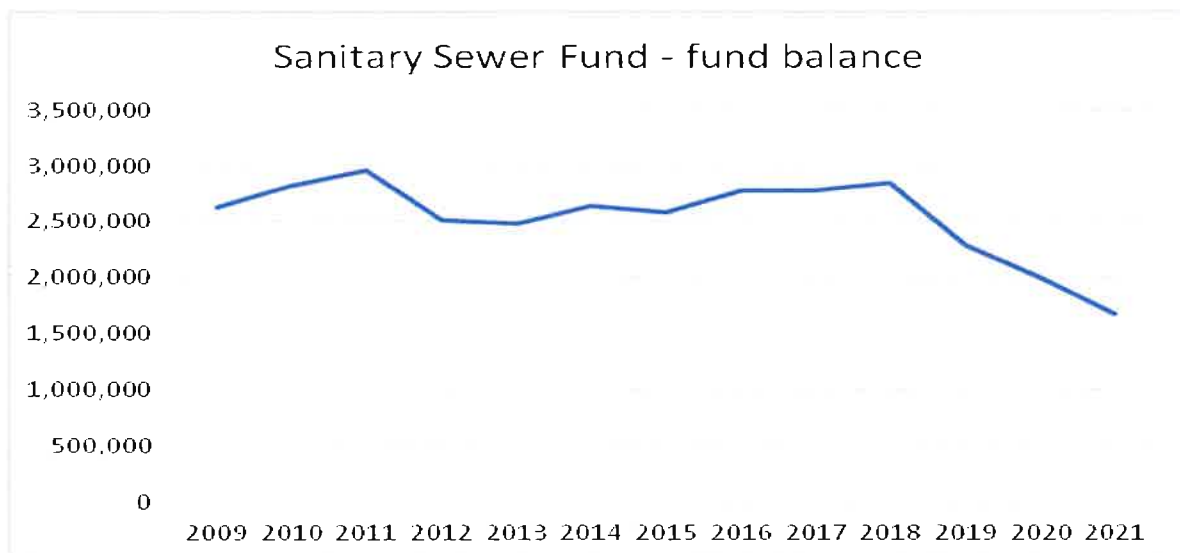
Sewer Fund

The Sewer Fund provides funding for the collection and treatment of sewage. 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 2019.

Using cameras City utility crews inspect the sewer lines to identify infiltration sources, such as tree root damage and joint failure. This data provides the identification of sewer lines for the annual repair and replacement program. In 2019 the City will budget \$400,000 for repair work. This inspection and capital replacement program will continue to evolve as staff becomes more experienced with the equipment and data analysis provided by the City and updated maintenance equipment and programs as they become available.

The wastewater treatment plant (WWTP) is operating at approximately 40% capacity processing an annual average of one million gallons of wastewater daily. Treated effluent is discharged to the Gunnison River downstream of Delta's Confluence Park. The WWTP operators are responsible for the operation and maintenance of the plant and to assure full compliance with the Clean Water Act. Staff continually evaluates treatment plant conditions to identify needed major repairs and equipment replacements. Funding is allocated annually for the capital program which also includes plant upgrades for redundancy and in anticipation of more stringent regulations.

The Sewer Fund revenues have not kept up with expenses which will have to be addressed through a future rate increase, but not in 2019. The Sewer Fund's fund balance is healthy and covers the deficit in 2019. The Sewer Fund budget includes a transfer of approximately \$180,000 to the Golf Course Fund in 2019.

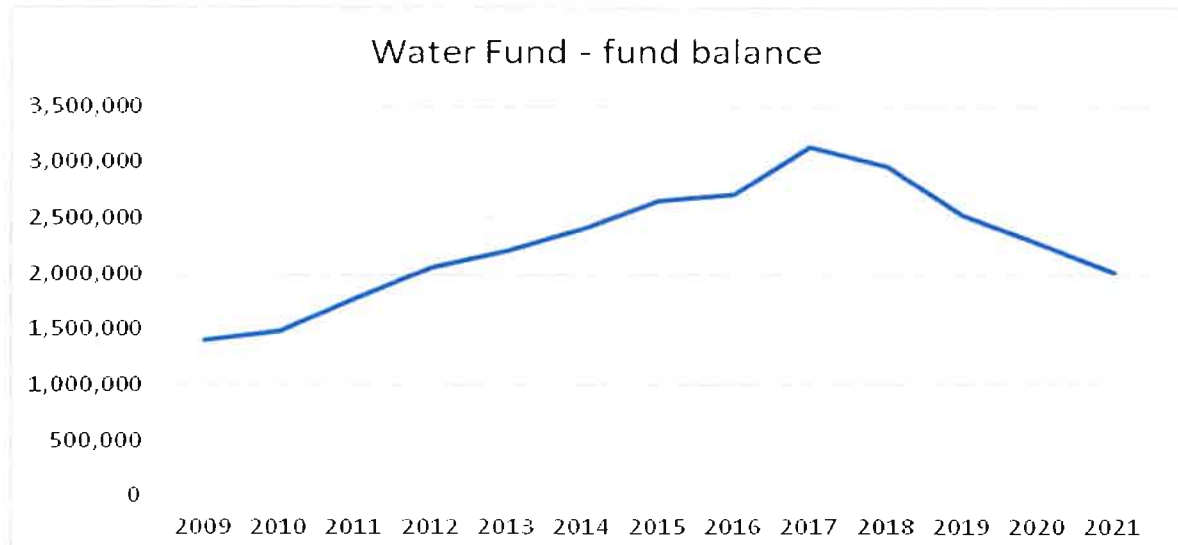


Water Fund

The Water Fund purchases treated 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 2019.

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 system, 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. An exception to this will be the Battlement Auxiliary dam repair. This repair work is included in the 2019 Budget as a concept cost of \$150,000.

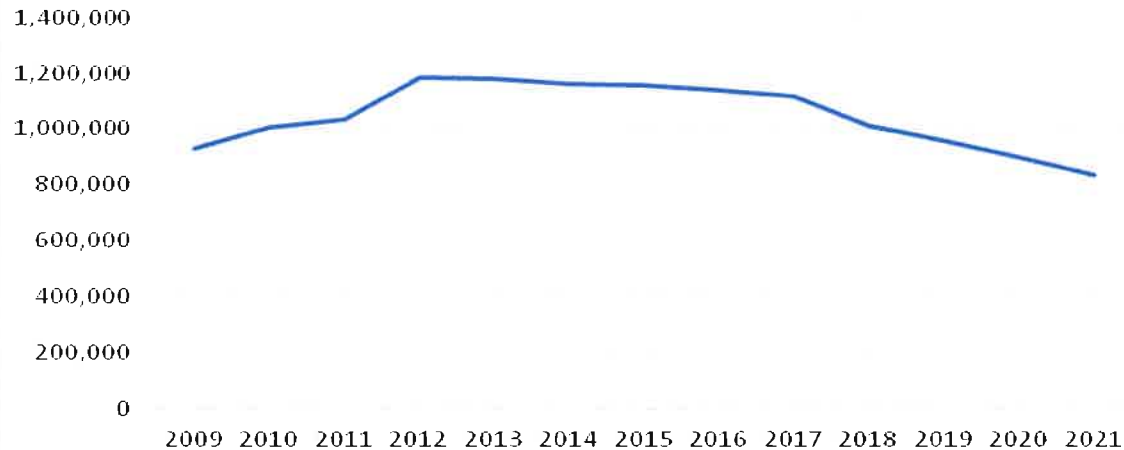


The Water Fund budget will draw on its reserves in 2019 with no increase in user rates projected. The Water Fund's fund balance is healthy in 2019 with a positive Unrestricted Net Position. The Water Fund budget includes a transfer of approximately \$150,000 to the General Fund and \$165,000 to the Golf Course Fund.

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 2019 with no increase in user rates projected in 2019.

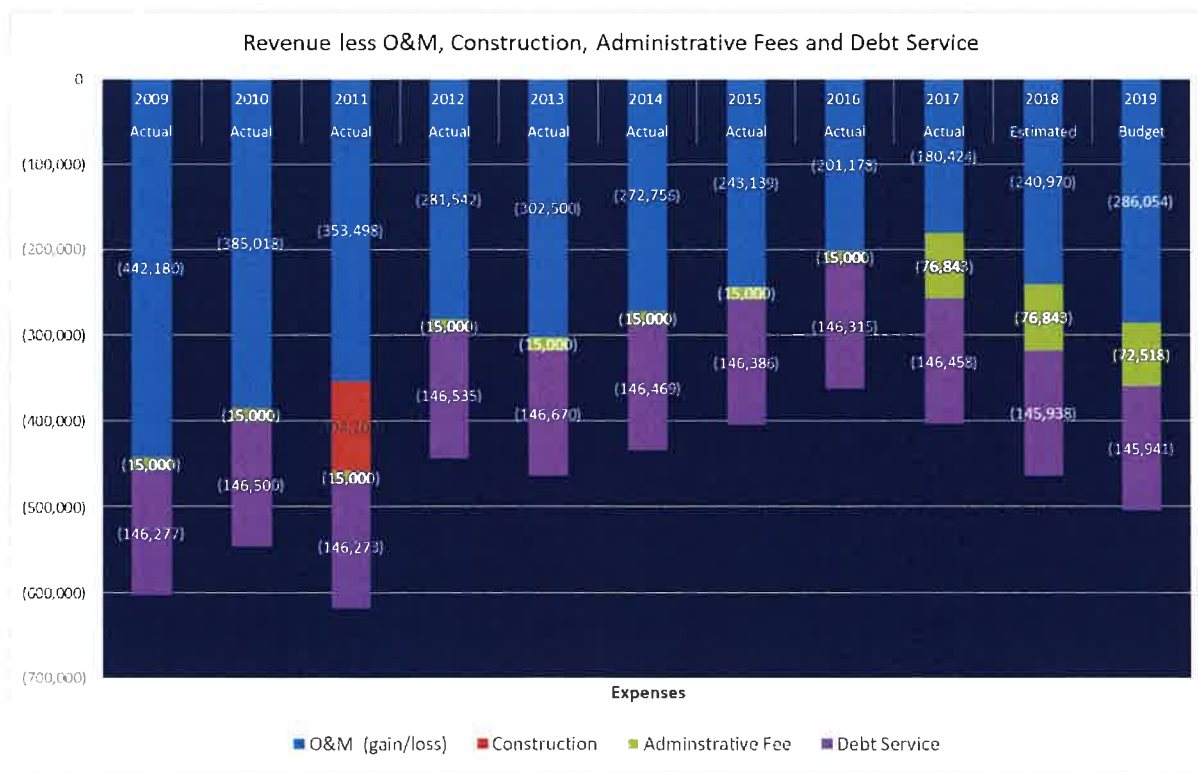
Refuse Fund - fund balance



The Refuse Fund's fund balance is healthy with a positive Unrestricted Net Position. The Refuse Fund budget includes a transfer of approximately \$150,000 to the Golf Course Fund in 2019.

Golf Course Fund

The Golf Course Fund supports recreational activities and fund raisers held at the Devil's Thumb Golf Course. In 2014 the City's electors allowed for the Golf Fund to receive funding from the one percent sales tax dedicated to recreation, parks and golf. Due to a lack of revenue the Golf Course Fund will not receive funding in 2019 from the one percent sales tax. The Golf Course Fund is supported in the 2019 Budget by memberships and user fees \$482,233 (49%), and transfers from the Sewer Fund, the Water Fund and the Refuse Fund \$495,000 (51%).



Golf membership fees are not projected to increase in 2019 and a \$2.00 per round course improvement fee will continue to fund sand trap maintenance and begin funding lake aeration. The clubhouse snack bar is leased out to a private third party with the local operator providing food and beverage services. This public private partnership reduces expense risk to the City while providing food, beverage and catering services at the golf course clubhouse. In 2019 a recalculation of the City wide accounting and administration fees resulted in a decreased cost to the Golf Course Fund of approximately \$4,300. This internal cost distribution more accurately reflects the golf course use of these administrative and accounting functions.

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 service 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 and provide more reliable vehicles and equipment.

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 (Build America Bonds) 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.

City debts for Enterprise Funds are accounted for in those Fund budgets, ex: ML&P Fund, Sewer Fund and Golf Fund debts.

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 2019 DURA revenues (\$7,110) are estimated tax increments generated by increases in property values for the properties within the Project Plan Area. The budgeted expense in 2019 is repayment to the Water Fund of money previously loaned to the DURA Fund for expenses. If the DURA Board proceeds with the Project Plan and incurs additional expenses in 2019 approval of a supplemental appropriation will be required.

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Summary Revenue/Expenditures

Revenues	Estimated	Budget	%
By Fund	2018	2019	Change
General	4,421,369	4,730,932	7.00%
Conservation Trust	94,550	93,360	-1.26%
Parks & Recreation	2,647,009	2,912,738	10.04%
C.W.C.I.	2,561,207	2,601,849	1.59%
M.L.&P.	6,714,096	6,514,000	-2.98%
Sewer	1,405,040	1,408,040	0.21%
Water	1,959,850	1,978,450	0.95%
Refuse	699,500	699,500	0.00%
Golf	964,439	977,233	1.33%
Perpetual Care	3,780	3,500	-7.41%
Internal Service	1,092,461	1,077,317	-1.39%
Employee's Dental	64,501	64,501	0.00%
Debt Service	1,794,255	1,749,924	-2.47%
D.U.R.A.	119,413	222,655	86.46%
 Total Revenues =	 24,541,470	 25,033,999	 2.01%
 Expenditures	 Estimated	 Budget	 %
By Fund	2018	2019	Change
General	4,447,295	4,879,179	9.71%
Conservation Trust	81,254	140,859	73.36%
Parks & Recreation	2,602,636	3,077,902	18.26%
C.W.C.I.	2,100,706	2,690,090	28.06%
M.L.&P.	6,304,653	6,772,726	7.42%
Sewer	1,325,646	1,997,164	50.66%
Water	2,113,318	2,482,666	17.48%
Refuse	795,671	756,727	-4.89%
Golf	948,358	985,746	3.94%
Perpetual Care	-	1,000	
Internal Service	1,008,378	1,329,380	31.83%
Employee's Dental	62,888	63,900	1.61%
Debt Service	1,777,855	1,769,368	-0.48%
D.U.R.A.	79,028	263,644	233.61%
 Total Expenditures =	 23,647,686	 27,210,351	 15.07%

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 2019 budget for review, consideration and implementation.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Torgler", is positioned above the printed name.

David Torgler
City Manager

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2019	2020	2021	2022	2023	FUND/DIV
GENERAL FUND						
REROOF MUSEUM	29,000					02-18
CITY HALL HVAC	18,000					02-18
POLICE DEPARTMENT:						
PD REMODEL	25,175					02-20
EQUIPMENT	23,064	10,000	10,000			02-20
ANIMAL CONTROL BUILDING		21,000				02-44
TOTAL	95,239	31,000	10,000	0	0	
PARKS						
MOUNTAIN VIEW:						
IRRIGATION PIPING						15-25
CLELAND PARK:						
MASTER PLAN	88,859					15-27
CONFLUENCE PARK:						
TRAIL	40,000					15-29
COTTONWOOD PARK:						
IRRIGATION UPGRADES						15-32
PARKS DEVELOPMENT:						
IRRIGATION/SPRINKLERS	12,000					15-60
TOTAL	140,859	0	0	0	0	
RECREATION CENTER						
WELLNESS CIRCULATION PUMP			8,000			18-50
TOT POOL BOILER	7,000					18-50
HOT TUB & WELLNESS POOL REPLASTER		45,000				18-50
WATER SLIDE						18-50
DRAIN COVERS		3,000				18-50
TREADMILLS & ELLIPTICALS		37,000	30,000			18-53
52' TV			2,000			18-54
DISHWASHER		3,500				18-54
VENDING MACHINE		3,000				18-60
LOCKER ROOM TILE	13,000					18-64
CARPET REPLACEMENT/ RUBBER			60,000			18-64
CHILD CARE FURNANCE		2,500				18-64
HVAC GYM	3,000		35,000			18-64
SCISSOR LIFT		7,000				18-64
FLOOR SCUBBER	4,000					18-64
GYM FLOOR				15,000		18-64
ON-LINE REGISTRATION			25,000			18-65
PARKS MASTER PLAN	246,206					18-80
TOTAL	273,206	101,000	160,000	15,000	0	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2019	2020	2021	2022	2023	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	30,000					19-37
STREET REPAIRS & REPLACEMENT	709,989	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	1,239,989	900,000	900,000	900,000	900,000	
ELECTRICAL						
SUB-STATION REBUILD	15,000					41-35
SYSTEM REBUILDS	140,000	69,000	67,500			41-40
DMEA ACQUISITIONS		36,000	340,000	210,000		41-45
BUILDING ROOF	20,000					41-55
OFFICE REMODEL		5,000	4,500			41-55
LINE EQUIPMENT	8,700					41-55
TOTAL	183,700	110,000	412,000	210,000	0	
SEWER						
REHAB/MAINTENANCE	415,000	160,000	160,000			42-33
EQUIPMENT	15,000					42-34
EQUIPMENT	11,100	11,000	11,000			42-36
PLANT EXPANSION	130,000	150,000	150,000			42-38
TOTAL	571,100	321,000	321,000	0	0	
WATER						
BIG BATTLEMENT MAINTENANCE	150,000					45-41
REHAB/MAINTENANCE	250,000	200,000	200,000	200,000	200,000	45-50
TOTAL	400,000	200,000	200,000	200,000	200,000	
GOLF COURSE						
BUNKER RENOVATION	20,000	25,000	25,000	25,000	25,000	48-40
PUMP	5,000					48-40
TOTAL	25,000	25,000	25,000	25,000	25,000	
INTERNAL SERVICE						
WASH PAD	8,000					71-62
FUEL SYSTEM	12,000					71-62
ASSEST MANAGEMENT SYSTEM	75,000					71-70
EQUIPMENT	282,000	161,000	259,200	354,400	205,400	71-70
VEHICLES	221,000	352,500	262,000	165,500	151,000	71-70
TOTAL	598,000	513,500	521,200	519,900	356,400	

Resolution #____, 2018

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2019, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2019

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 20, 2018, 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 2019.

Dated this ____ day of _____, 2018.

Mayor

ATTEST:

City Clerk

Resolution #____, 2018

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2018
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2019 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 2018 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$73,541,913.

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 2019 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 2018.

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 _____ day of _____, 2018.

Mayor

ATTEST:

City Clerk

Ordinance #____, 2018

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 2019 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on
November 20, 2018; 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	4,879,179
Conservation Trust	140,859
Parks & Recreation	3,077,902
C.W.C.I.	2,690,090
M.L.&P.	6,772,726
Sewer	1,997,164
Water	2,482,666
Refuse	756,727
Golf	985,746
Perpetual Care	1,000
Internal Service	1,329,380
Employee's Dental	63,900
Debt Service	1,769,368
D.U.R.A.	263,644

ADOPTED on first reading and ordered published this ____ day of __
_____, 2018.

ATTEST:

Mayor

City Clerk

ADOPTED on second and final reading and ordered published
this _____ day of _____, 2018.

ATTEST:

Mayor

City Clerk

Resolution #__, 2018

A RESOLUTION ADOPTING A BUDGET FOR THE DELTA
URBAN RENEWAL AUTHORITY, DELTA, COLORADO, FOR
THE CALENDAR YEAR BEGINNING THE FIRST DAY OF
JANUARY, 2019, AND ENDING ON THE THIRTY-FIRST
DAY OF DECEMBER, 2019

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 20, 2018, 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 ____ day of _____, 2018.

Chairman

ATTEST:

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.

City of Delta
Vehicle & Equipment Budget

Vehicles	2019	Vehicles	2020	Vehicles	2021
PD - Patrol	44,000	Parks - Pickup	22,500	4 PD - Patrol	176,000
PD - Patrol	44,000	Refuse - Truck	230,000	PW - DOC Van	40,000
PD - Patrol	44,000	ISF - Van	35,000	ISF - Pickup	46,000
PD - Patrol	44,000	Parks & Rec - 15 Pass. Van	40,000		262,000
ML&P - Jeep	27,000	PW - Pickup	25,000		
Parks - Pickup	18,000		352,500		
	221,000				
Equipment		Equipment		Equipment	
Parks Mower	25,000	ISF - Chipper	70,000	PW - Cement Grinder	4,000
Parks Mower	25,000	Golf - Bunker Rake	14,000	Parks - Mower	25,000
Golf Aerator	22,000	Sewer - JetVac	70,000	PW - Crack Seal Machine	60,000
6 Golf Maintenance Units	72,000	Parks - Fertilizer Spreader	7,000	Water - Backhoe	125,000
Golf Pressure Washer	3,500		161,000	Golf - Mower	32,000
Sewer Jetter	112,000			Parks - Gator	13,200
Refuse Pressure Washer	10,500	Total =	513,500		259,200
Utilities - 3 Tampers	12,000				
	282,000			Total =	521,200
Office Equipment					
Office Equipment	75,000				
	75,000				
Total =	578,000				

City of Delta
City Council

Budget
2019

02-01-33600

Dues, Memberships & Subscriptions

CML	5,703
Club 20	600
Chamber	1,500
Region 10	7,500
	<u>15,303</u>

02-01-38400

City Council Donations

Fireworks	3,000
Grad Night	300
BSA Flags	100
Chamber	3,000
Health Fair	585
Other	1,000
	<u>7,985</u>

02-01-38450

Contributions

All Points	17,430
Delta Housing - 4 Units	1,000
	<u>18,430</u>

Donation - DCED

42-39-38400	2,500
47-31-38400	2,500
	<u>5,000</u>

General Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>1,356,828</u>	<u>1,330,902</u>	<u>1,182,656</u>	<u>1,182,715</u>
Revenues:				
Taxes	2,605,639	2,637,847	2,676,459	2,715,843
Licenses & Permits	77,991	82,000	87,000	87,000
Intergovernmental	584,127	570,740	484,747	484,747
Charges for Services	44,876	35,200	37,300	37,300
Fine & Forfeitures	37,645	40,000	40,000	40,000
Miscellaneous	39,477	46,585	46,600	46,700
Accounting & Administrative	801,614	818,560	818,560	818,560
Other Financing Sources	<u>230,000</u>	<u>500,000</u>	<u>675,000</u>	<u>689,000</u>
Total Revenue =	<u>4,421,369</u>	<u>4,730,932</u>	<u>4,865,666</u>	<u>4,919,150</u>
Expenditures:				
Personnel	3,254,050	3,463,567	3,555,171	3,635,864
Charges & Services	1,153,207	1,320,373	1,279,435	1,270,435
Capital Outlay	40,038	95,239	31,000	10,000
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>4,447,295</u>	<u>4,879,179</u>	<u>4,865,606</u>	<u>4,916,299</u>
Fund Balance	1,330,902	1,182,656	1,182,715	1,185,566
Required Restricted Reserve Fund Bal.	305,916	305,916	305,916	305,916
Minimum Reserve Fund Balance	<u>805,908</u>	<u>913,879</u>	<u>910,486</u>	<u>923,159</u>
Reserve Fund Balance	<u>1,111,824</u>	<u>1,219,795</u>	<u>1,216,402</u>	<u>1,229,075</u>
Available Fund Balance	219,079	-37,139	-33,686	-43,509

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Taxes							
61310	Sales Tax	1,802,598	1,815,600	1,892,728	1,930,582	1,969,194	2,008,578
61320	Use Tax	26,580	27,000	35,696	27,000	27,000	27,000
61410	Cigarette Tax	18,628	21,000	21,000	21,000	21,000	21,000
61510	Franchise Tax - Cable TV	40,762	41,000	41,000	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	85,227	90,000	90,000	90,000	90,000	90,000
61530	Franchise Tax - Equivalents	508,607	507,215	507,215	510,265	510,265	510,265
61540	Occupation Tax	19,836	18,000	18,000	18,000	18,000	18,000
	Subtotal Taxes	2,502,238	2,519,815	2,605,639	2,637,847	2,676,459	2,715,843
Licenses & Permits							
62110	Liquor Licenses	5,126	4,300	4,522	4,300	4,300	4,300
62120	Other Business Licenses	13,230	13,500	13,500	13,500	13,500	13,500
62220	Building Permits	41,613	40,000	45,769	50,000	55,000	55,000
62230	Burial Permits	14,788	13,000	13,000	13,000	13,000	13,000
62240	Animal Licenses	1,315	1,200	1,200	1,200	1,200	1,200
	Subtotal Licenses & Permits	76,072	72,000	77,991	82,000	87,000	87,000
Intergovernmental Revenues							
63320	VOCA Grant	29,090	29,275	29,275	29,275	29,275	29,275
63322	Post Grant						
63324	BVP Vest Grant						
63330	Other State Grants	19,286	11,294	24,433	50,000	10,000	10,000
63333	Pass-Through Grants	485,889					
63400	School District				50,000		
63410	Highway Users Tax	322,654	318,472	406,472	314,465	318,472	318,472
63420	Motor Vehicle Registration	36,522	32,000	32,000	32,000	32,000	32,000
63460	Severance Tax	24,422	25,000	28,748	25,000	25,000	25,000
63470	Mineral Leasing Apportionment	29,371	30,000	23,199	30,000	30,000	30,000
63510	Road & Bridge	37,304	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenues	984,538	486,041	584,127	570,740	484,747	484,747
Charges For Services							
64120	Zoning & Subdivision Fees	3,990	2,000	3,000	3,200	3,300	3,300
64150	Plan Checking Fee	11,186	20,000	27,696	25,000	27,000	27,000
64490	Other Charges for Services	2,830	1,500	5,949	1,500	1,500	1,500
64491	Vehicle Inspection Fees	1,281	500	1,511	500	500	500
64510	Animal Control & Shelter Fees	35	0	0	0	0	0
64520	Cemetery Lots	6,930	5,000	6,720	5,000	5,000	5,000
	Subtotal Charges For Services	26,252	29,000	44,876	35,200	37,300	37,300
Fines & Forfeitures							
65110	Court Fines & Forfeits	36,787	70,000	37,645	40,000	40,000	40,000
	Subtotal Fines & Forfeitures	36,787	70,000	37,645	40,000	40,000	40,000

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Miscellaneous Revenues							
64140	Phone, Fax & Copies	377	100	307	100	100	100
66570	Other Revenues	66,618	25,000	18,270	25,000	25,000	25,000
66572	Delta Senior Center-Utilities	4,800	4,800	4,800	4,800	4,800	4,800
	Subtotal Misc. Revenues	71,795	29,900	23,377	29,900	29,900	29,900
Accounting and Administrative Charges							
64720	Accounting and Administrative	801,614	801,614	801,614	818,560	818,560	818,560
	Subtotal Accounting and Admin.	801,614	801,614	801,614	818,560	818,560	818,560
Income from Investments							
66110	Interest on Investments	12,425	12,000	16,100	16,685	16,700	16,800
	Sub. Income from Investments	12,425	12,000	16,100	16,685	16,700	16,800
Other Financing Sources							
67741	Transfer From M.L. & P. Fund		115,000	115,000	315,000	485,000	499,000
67742	Transfer From Sewer Fund				35,000	35,000	35,000
67745	Transfer From Water Fund		115,000	115,000	150,000	155,000	155,000
	Subtotal Other Financing Sources	0	230,000	230,000	500,000	675,000	689,000
Total - General Fund		4,511,721	4,250,370	4,421,369	4,730,932	4,865,666	4,919,150

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
01 - City Council							
11200	Compensation	6,600	6,600	6,600	6,600	6,600	6,600
14100	Social Security & Medicare	505	505	505	505	505	505
15100	Group Insurance	1,459	2,362	2,362	2,362	2,362	2,362
15300	Worker's Compensation	320	265	265	250	260	260
	Subtotal Personnel	8,884	9,732	9,732	9,717	9,727	9,727
22100	Operating Materials & Supplies	281	250	590	250	250	250
31100	Liability Insurance	828	823	823	923	925	925
32200	Advertising & Legal Notices	0	25	400	25	25	25
33100	Travel, Education & Training	7,716	5,400	5,001	5,400	5,400	5,400
33600	Dues, Memberships & Subscriptions	14,806	15,137	15,137	15,303	15,303	15,303
33700	Public Relations	4,952	4,000	4,200	4,700	4,700	4,700
38400	Donations & Contributions	5,559	5,935	8,259	7,985	7,985	7,985
38450	Contributions To Other Agencies	17,818	18,430	18,430	18,430	18,430	18,430
38475	Economic Incentive	5,381	150	112	150	150	150
38500	IT	93	118	118	1,143	118	118
	Subtotal Charges & Services	57,434	50,268	53,070	54,309	53,286	53,286
Total - City Council		66,318	60,000	62,802	64,026	63,013	63,013
02 - Boards & Committees							
38755	Planning Commission	555	200	200	200	200	200
38768	Historic Preservation	0	100	0	100	100	100
38770	Safety Committee	205	750	184	750	750	750
38771	Citizen Survey		800	0	800	800	800
38772	Youth Council	361	500	0	500	500	500
	Subtotal Charges & Services	1,121	2,350	384	2,350	2,350	2,350
Total - Boards & Committees		1,121	2,350	384	2,350	2,350	2,350

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
04 - City Clerk							
12100	Salaries	34,145	35,883	40,872	43,145	34,763	35,458
12600	Cell Phone Stipend		160	160	160	160	160
14100	Social Security & Medicare	2,357	2,745	3,127	3,301	2,659	2,713
14200	Pension Contributions	1,695	1,794	2,044	2,157	1,738	1,773
15100	Group Insurance	12,082	12,765	12,765	13,971	14,530	15,111
15300	Worker's Compensation	120	100	100	94	100	100
	Subtotal Personnel	50,399	53,447	59,067	62,828	53,950	55,315
22100	Operating Materials & Supplies	67	200	218	200	200	200
31100	Liability Insurance	456	455	455	510	510	510
31300	Maintenance agreement	499	525	499	525	525	525
31800	Filing & Recording Fees	185	150	354	150	150	150
33100	Travel, Education & Training	1,155	1,800	1,737	1,800	1,800	1,800
33600	Dues, Memberships & Subscriptions	445	450	445	450	450	450
34100	Telephone	502	500	500	500	500	500
38500	IT	23	29	29	286	29	29
	Subtotal Charges & Services	3,332	4,109	4,237	4,421	4,164	4,164
	Total - City Clerk	53,731	57,556	63,304	67,249	58,114	59,479
05 - Municipal Court							
12100	Salaries	11,549	11,961	13,624	14,382	23,915	24,393
12200	Part-Time Salaries	23,112	23,921	23,921	24,758	41,100	41,922
14100	Social Security & Medicare	2,567	2,745	2,872	2,994	4,974	5,073
14200	Pension Contributions	565	598	681	719	1,196	1,220
15100	Group Insurance	4,027	4,255	4,255	4,657	4,843	5,037
15300	Worker's Compensation	120	100	100	94	100	100
	Subtotal Personnel	41,940	43,580	45,453	47,604	76,127	77,745

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
22100	Operating Materials & Supplies	267	1,000	250	1,000	1,000	1,000
31100	Liability Insurance	56	54	54	61	65	65
31300	Maintenance Agreement	525	525	525	545	545	545
31600	Professional Services	842	3,500	750	3,500	57,000	57,000
33100	Travel, Education & Training	1,156	3,300	1,887	3,300	3,300	3,300
33600	Dues, Memberships & Subscriptions	60	80	80	80	80	80
36500	Medical Services	0	70	25	70	70	70
38500	IT	23	29	29	286	29	29
	Subtotal Charges & Services	2,929	8,558	3,600	8,842	62,089	62,089
	Total - Municipal Court	44,869	52,138	49,053	56,446	138,216	139,834
06 - Administration							
12100	Salaries	165,901	172,167	172,167	179,310	182,896	186,554
12500	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800
12600	Cell Phone Stipend	960	960	960	960	960	960
14100	Social Security & Medicare	12,737	13,611	13,611	14,158	14,432	14,712
14200	Pension Contributions	8,295	8,608	8,608	8,966	9,145	9,328
15100	Group Insurance	26,346	28,040	28,040	30,619	31,844	33,118
15300	Worker's Compensation	360	299	299	282	285	285
15400	Unemployment	10,842					
	Subtotal Personnel	230,241	228,486	228,486	239,094	244,362	249,756
22100	Operating Materials & Supplies	3,659	3,500	3,500	3,500	3,500	3,500
31100	Liability Insurance	700	695	695	779	780	780
31300	Maintenance Agreement	2,625	2,625	1,500	1,555	1,555	1,555
31600	Professional Services	0	500	3,236	500	500	500
32200	Advertising & Legal Notices	1,177	2,000	2,000	2,000	2,000	2,000
33100	Travel, Education & Training	1,718	5,000	1,560	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,561	2,200	2,305	2,200	2,200	2,200
34100	Telephone	2,178	2,000	2,000	2,000	2,000	2,000
38500	IT	235	294	294	2,183	294	294
38710	Other Expenses	1,410	200	175	200	200	200
	Subtotal Charges & Services	16,263	19,014	17,265	19,917	18,029	18,029
	Total - Administration	246,504	247,500	245,751	259,011	262,391	267,785

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
07 - City Attorney							
31600	Professional Services	28,856	20,000	26,000	20,000	20,000	20,000
	Subtotal Charges & Services	28,856	20,000	26,000	20,000	20,000	20,000
	Total - City Attorney	28,856	20,000	26,000	20,000	20,000	20,000
08 - Elections							
22100	Operating Materials & Supplies		7,500	16,595	10,000	8,500	0
	Subtotal Charges & Services	0	7,500	16,595	10,000	8,500	0
	Total - Elections	0	7,500	16,595	10,000	8,500	0
12 - Finance							
12100	Salaries	272,125	284,677	284,677	304,330	310,417	316,625
14100	Social Security & Medicare	19,565	21,778	21,778	23,281	23,747	24,222
14200	Pension Contributions	13,573	14,234	14,234	15,217	15,521	15,831
15100	Group Insurance	62,046	66,300	66,300	68,946	71,704	74,572
15300	Worker's Compensation	600	500	500	471	475	475
	Subtotal Personnel	367,909	387,489	387,489	412,245	421,863	431,725
22100	Operating Materials & Supplies	3,368	5,800	5,600	5,800	5,800	5,800
31100	Liability Insurance	1,000	1,000	1,000	1,114	1,115	1,115
31300	Maintenance Agreement	5,627	5,630	5,627	5,825	5,825	5,825
32300	Printing	4,757	4,600	4,600	4,600	4,600	4,600
33100	Travel, Education & Training	1,027	1,500	1,200	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions	755	680	715	750	750	750
34100	Telephone	2,674	2,800	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	23,900	27,850	24,650	28,600	28,600	28,600
38100	Bank Charges	33,844	34,000	34,000	34,000	34,000	34,000
38500	IT	46	59	59	571	59	59
38710	Other Expenses	92	250	50	250	250	250
	Subtotal Charges & Services	78,690	85,769	81,901	87,410	86,899	86,899
	Total - Finance	446,599	473,258	469,390	499,655	508,762	518,624

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
18 - General Government Buildings							
12100	Salaries	24,405	25,056	25,056	26,502	27,032	27,573
12200	Part-Time Salaries	10,150	12,127	12,127	13,013	13,273	13,539
12600	Cell Phone Stipend	54	54	54	54	54	54
14100	Social Security & Medicare	2,598	2,849	2,849	3,027	3,087	3,149
14200	Pension Contributions	1,184	1,253	1,253	1,325	1,352	1,379
15100	Group Insurance	4,461	4,751	4,751	5,192	5,400	5,616
15300	Worker's Compensation	376	311	311	293	300	300
	Subtotal Personnel	43,228	46,400	46,400	49,406	50,498	51,609
22100	Operating Materials & Supplies	4,598	6,500	3,500	6,500	6,500	6,500
31100	Liability Insurance	8,143	7,775	8,099	8,725	8,730	8,730
31600	Professional Services	0	350	0	350	350	350
34200	Natural Gas	8,080	8,800	8,800	8,800	8,800	8,800
34300	Electricity	24,029	26,000	26,000	26,000	26,000	26,000
34400	Trash Collections	1,845	2,700	2,700	2,700	2,700	2,700
34500	Water Service	1,245	1,200	1,200	1,200	1,200	1,200
34600	Sewer Service	1,051	1,516	1,516	1,516	1,516	1,516
35300	Repairs & Maintenance	7,189	12,500	18,000	12,500	12,500	12,500
	Subtotal Charges & Services	56,180	67,341	69,815	68,291	68,296	68,296
42100	Buildings & Improvements		22,770	23,021	29,000		
46200	Equipment				18,000		
	Subtotal Capital Outlay	0	22,770	23,021	47,000	0	0
Total - General Gov. Buildings		<u>99,408</u>	<u>136,511</u>	<u>139,236</u>	<u>164,697</u>	<u>118,794</u>	<u>119,905</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
20 - Police							
12100	Salaries	1,091,851	1,084,693	1,157,364	1,312,526	1,338,777	1,365,552
12200	Part-Time Salaries	14,940	20,495	21,000	25,153	25,656	26,169
12600	Cell Phone Stipend	664	640	640	7,679	7,679	7,679
13100	Overtime	21,584	24,500	24,500	24,500	24,500	24,500
14100	Social Security & Medicare	24,056	25,550	26,611	29,023	29,411	29,806
14200	Pension Contributions	101,360	101,946	109,213	124,729	127,355	130,032
15100	Group Insurance	264,800	281,087	259,709	333,657	347,003	360,883
15300	Worker's Compensation	45,248	37,483	37,483	35,538	36,000	36,000
15400	Unemployment	14,690					
15700	PD State Disability	25,325	25,161	27,050	31,085	31,767	32,463
	Subtotal Personnel	1,604,518	1,601,555	1,663,570	1,923,890	1,968,147	2,013,085
22100	Operating Materials & Supplies	42,928	42,000	42,000	44,520	42,000	42,000
22800	Uniforms & Protective Clothing	9,046	15,000	7,000	15,000	15,000	15,000
31100	Liability Insurance	20,020	19,899	19,844	22,537	22,540	22,540
31300	Maintenance Agreement	27,134	16,800	16,800	17,572	17,572	17,572
31600	Professional Services	7,679	3,500	2,500	3,500	3,500	3,500
32200	Advertising & Legal Notices	217	500	565	500	500	500
33100	Travel, Education & Training	10,953	10,000	20,294	10,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	1,065	1,200	1,600	1,400	1,400	1,400
34100	Telephone	9,136	8,700	8,700	8,700	8,700	8,700
34200	Natural Gas	838	1,083	1,083	1,083	1,083	1,083
34300	Electricity	4,856	5,000	5,000	5,000	5,000	5,000
34400	Trash Collections	648	650	650	650	650	650
34500	Water Service	303	350	350	350	350	350
34600	Sewer Service	510	360	360	360	360	360
35100	Vehicle & Equipment Usage	45,101	45,101	45,101	45,101	45,101	45,101
35150	Fuel Usage	21,526	19,280	19,280	25,000	25,000	25,000
35200	Future Vehicle & Eq. Replacement	64,191	64,191	64,191	64,191	64,191	64,191
35300	Repairs & Maintenance	316		1,232			
36500	Medical Services	2,523	2,500	2,609	3,500	3,500	3,500
38500	IT	460	359	383	3,485	359	359
38710	Other Expenses	0					
38770	Crime Prevention	516	530	454	1,000	1,000	1,000
38771	Firearms Supplies	1,182	1,000	1,000	1,500	1,500	1,500
38775	Juvenile Diversion	9,277	9,727	9,727	10,287	10,287	10,287
38776	Rental	2,250	2,250	2,250	2,250	2,250	2,250
	Subtotal Charges & Services	282,675	269,980	272,973	287,486	281,843	281,843

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
42100	Buildings & Improvements				25,175		
46200	Equipment	24,477	27,800	17,017	23,064	10,000	10,000
	Subtotal Capital Outlay	24,477	27,800	17,017	48,239	10,000	10,000
Total - Police		<u>1,911,670</u>	<u>1,899,335</u>	<u>1,953,560</u>	<u>2,259,615</u>	<u>2,259,990</u>	<u>2,304,928</u>
28 - GIS							
12100	Salaries	56,430	59,413	59,413	64,480	65,770	67,085
14100	Social Security & Medicare	4,148	4,545	4,545	4,933	5,031	5,132
14200	Pension Contributions	2,822	2,971	2,971	3,224	3,288	3,354
15100	Group Insurance	13,153	13,921	13,921	15,209	15,817	16,450
15300	Worker's Compensation	120	96	96	91	96	96
	Subtotal Personnel	76,673	80,946	80,946	87,937	90,003	92,117
22100	Operating Materials & Supplies	734	1,000	1,000	1,000	1,000	1,000
31100	Liability Insurance	60	61	61	69	70	70
31300	Maintenance Agreement	5,495	5,500	5,495	5,500	5,500	5,500
31600	Professional Services	70	500	500	500	500	500
33100	Travel, Education & Training	0	500	0	250	250	250
34100	Telephone	502	500	500	500	500	500
38500	IT	23	29	29	286	29	29
38710	Other Expenses	0	50	50	50	50	50
	Subtotal Charges & Services	6,884	8,140	7,635	8,155	7,899	7,899
Total - GIS		<u>83,557</u>	<u>89,086</u>	<u>88,581</u>	<u>96,092</u>	<u>97,902</u>	<u>100,016</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
29 - Building Official							
12100	Salaries	69,243	72,610	40,502			
12200	Part-Time Salaries	3,375	3,000	3,553			
12600	Cell Phone Stipend	197	320	37			
13100	Overtime	0	500	0			
14100	Social Security & Medicare	5,250	5,847	3,373			
14200	Pension Contributions	3,462	3,631	1,150	0	0	0
15100	Group Insurance	16,047	17,030	2,212			
15300	Worker's Compensation	264	220	165			
	Subtotal Personnel	97,838	103,157	50,992	0	0	0
22100	Operating Materials & Supplies	1,190	3,500	100	3,500		
31100	Liability Insurance	184	183	183			
31300	Maintenance Agreement	0	900	900	900	900	900
31600	Professional Services	68	100	58,000	68,000	75,000	75,000
33100	Travel, Education & Training	2,710	2,500	731			
33600	Dues, Memberships & Subscriptions	226	205	50			
34100	Telephone	764	980	335			
35100	Vehicle & Equipment Usage	1,464	1,464	732			
35150	Fuel Usage	305	288	113			
35200	Future Vehicle & Eq. Replacement	844	844	633			
38500	IT	29	29	29			
38710	Other Expenses	754	50	16			
	Subtotal Charges & Services	8,538	11,043	61,822	72,400	75,900	75,900
Total - Building Official		106,376	114,200	112,814	72,400	75,900	75,900
30 - Community Development							
12100	Salaries	140,899	146,416	146,416	154,056	157,137	160,280
12600	Cell Phone Stipend	1,120	1,120	1,120	1,120	1,120	1,120
13100	Overtime	0	100	100	100	100	100
14100	Social Security & Medicare	10,577	11,294	11,294	11,879	12,114	12,355
14200	Pension Contributions	7,045	7,321	7,321	7,703	7,857	8,014
15100	Group Insurance	23,254	24,675	24,675	26,918	27,995	29,115
15300	Worker's Compensation	144	118	118	111	115	115
	Subtotal Personnel	183,039	191,044	191,044	201,886	206,438	211,098

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
22100	Operating Materials & Supplies	238	500	500	2,500	2,500	500
31100	Liability Insurance	156	156	156	165	165	165
31300	Maintenance Agreement	900	900	900	935	935	935
31600	Professional Services	5,867	1,500	1,869	82,000	2,000	2,000
32200	Advertising & Legal Notices	0	150	150	150	150	150
33100	Travel, Education & Training	1,748	2,100	2,100	2,200	2,200	2,200
33600	Dues, Memberships & Subscriptions	329	300	300	300	300	300
34100	Telephone	1,054	1,000	1,000	1,000	1,000	1,000
38500	IT	62	88	88	856	88	88
38710	Other Expenses	154	100	100	100	100	100
	Subtotal Charges & Services	10,508	6,794	7,163	90,206	9,438	7,438
	Total - Community Development	193,547	197,838	198,207	292,092	215,876	218,536
32 - Street Maintenance							
12100	Salaries	262,689	265,538	265,000	187,905	191,663	195,496
12600	Cell Phone Stipend	575	638	638	638	638	638
13100	Overtime	2,467	2,500	2,500	2,500	2,500	2,500
14100	Social Security & Medicare	20,139	20,554	20,513	14,615	14,902	15,196
14200	Pension Contributions	12,682	13,277	13,250	9,395	9,583	9,775
15100	Group Insurance	51,027	50,219	38,579	44,473	46,252	48,102
15300	Worker's Compensation	20,944	17,346	17,839	16,350	16,500	16,500
	Subtotal Personnel	376,363	370,072	358,319	275,876	282,038	288,207

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
22100	Operating Materials & Supplies	34,512	35,000	33,000	35,000	35,000	35,000
24600	Asphalt & Other Surfacing	24,698	35,000	35,000	35,000	35,000	35,000
31100	Liability Insurance	4,380	4,355	4,355	4,887	4,900	4,900
31300	Maintenance Agreement	1,023	4,500	4,500	4,500	4,500	4,500
31600	Professional Services	8,679	10,000	2,453	10,000	10,000	10,000
31610	Weed Abatement	26,500	26,500	23,406	26,500	26,500	26,500
32200	Advertising & Legal Notices	759	500	746	500	500	500
33100	Travel, Education & Training	2,125	2,000	1,676	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	0	1,500	470	1,500	1,500	1,500
34100	Telephone	2,084	1,900	1,900	1,900	1,900	1,900
34200	Natural Gas	2,587	4,500	4,500	4,500	4,500	4,500
34300	Electricity	31,445	31,000	31,000	31,000	31,000	31,000
34400	Trash Collections	324	325	325	325	325	325
34500	Water Service	194	320	320	320	320	320
34600	Sewer Service	671	500	671	671	671	671
35100	Vehicle & Equipment Usage	108,431	108,431	108,431	50,000	50,000	50,000
35150	Fuel Usage	10,275	8,625	8,625	8,625	8,625	8,625
35200	Future Vehicle & Eq. Replacement	74,571	74,571	74,571	89,329	89,329	89,329
35300	Repairs & Maintenance	4,950			5,000		
36500	Medical Expenses	943	225	341	225	225	225
38500	IT	46	59	59	571	59	59
38710	Other Expenses	192	150	37	150	150	150
46200	Equipment	0		2,399			
	Subtotal Charges & Services	339,389	349,961	338,785	312,503	307,004	307,004
	Total - Street Maintenance	715,752	720,033	697,104	588,379	589,042	595,211

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
44 - Animal Control							
22100	Operating Materials & Supplies	187	250				
31100	Liability Insurance	4,567	4,544	4,559	5,059	5,060	5,060
31600	Professional Services	9,637	19,800	19,800	19,800	19,800	19,800
34100	Telephone	654	625	0	625	625	625
34200	Natural Gas	1,491	2,650	2,000	2,200	2,200	2,200
34300	Electricity	1,102	1,500	1,500	1,500	1,500	1,500
34400	Trash Collections	324	270	270	270	270	270
34500	Water Service	90	160	160	160	160	160
34600	Sewer Service	300	350	350	350	350	350
35100	Vehicle & Equipment Usage	2,475	2,475	2,475	2,475	2,475	2,475
35150	Fuel Usage	482	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	530	2,000	1,000	1,000	1,000	1,000
38500	IT	23	29	29	286	29	29
	Subtotal Charges & Services	23,000	36,366	33,856	35,438	35,182	35,182
42100	Buildings & Improvements	0	21,000	0		21,000	
	Subtotal Capital Outlay	0	21,000	0	0	21,000	0
Total - Animal Control		<u>23,000</u>	<u>57,366</u>	<u>33,856</u>	<u>35,438</u>	<u>56,182</u>	<u>35,182</u>

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
45 - Code Enforcement							
12100	Salaries	44,075	46,687	46,687	53,497	50,443	51,452
12600	Cell Phone Stipend	320	320	320	320	320	320
14100	Social Security & Medicare	3,323	3,596	3,596	4,117	3,883	3,961
14200	Pension Contributions	2,204	2,334	2,334	2,675	2,522	2,573
15100	Group Insurance	10,448	7,010	7,010	7,665	7,972	8,290
15300	Worker's Compensation	632	525	525	495	500	500
	Subtotal Personnel	61,002	60,472	60,472	68,769	65,640	67,096
22100	Operating Materials & Supplies	325	150	150	150	150	150
31100	Liability Insurance	2,644	2,629	2,620	2,950	2,950	2,950
31300	Maintenance Agreement	600	600	600	625	625	625
38500	IT	23	29	29	286	29	29
38710	Other Expenses	50	50				
	Subtotal Charges & Services	3,642	3,458	3,399	4,011	3,754	3,754
Total - Code Enforcement		64,644	63,930	63,871	72,780	69,394	70,850

General Fund - 02
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
47 - Cemetery							
12100	Salaries	34,249	35,868	35,868	40,067	40,868	41,686
12200	Part - Time Salaries	7,130	8,661	8,661	14,418	14,706	15,000
12600	Cell Phone Stipend	320	320	320	320	320	320
14100	Social Security & Medicare	2,987	3,431	3,431	4,193	4,276	4,361
14200	Pension Contributions	1,679	1,793	1,793	2,003	2,043	2,084
15100	Group Insurance	15,899	16,923	16,923	18,522	19,263	20,033
15300	Worker's Compensation	6,136	5,083	5,083	4,792	4,900	4,900
	Subtotal Personnel	68,400	72,079	72,079	84,315	86,377	88,385
22100	Operating Materials & Supplies	5,050	6,500	5,697	6,500	6,600	6,600
22200	Chemicals & Lab Supplies	3,713	5,000	4,000	6,000	6,500	7,000
31100	Liability Insurance	444	443	443	497	500	500
31300	Maintenance Agreement	157	160	160	165	165	165
31350	Tree & Landscaping	0	1,000	0	1,000	1,000	1,000
31600	Professional Services	0	500	0	500	500	500
34300	Electricity	2,266	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	324	350	350	350	350	350
34500	Water Service	45,455	40,000	41,000	42,000	43,000	44,000
34600	Sewer Service	300	350	350	350	350	350
35100	Vehicle & Equipment Usage	8,923	8,923	8,923	8,923	8,923	8,923
35150	Fuel Usage	2,618	3,105	2,650	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	0	300	180	300	300	300
	Subtotal Charges & Services	78,863	78,994	76,116	82,053	83,656	85,156
Total - Cemetery		<u>147,263</u>	<u>151,073</u>	<u>148,195</u>	<u>166,368</u>	<u>170,033</u>	<u>173,541</u>

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
76 - Culture							
22100	Operating Materials & Supplies			240			
31100	Liability Insurance	8,224	8,173	8,152	9,171	9,171	9,171
34100	Telephone	946	950	950	950	950	950
34300	Electricity	243	175	225	500	500	500
38500	IT	130	165	165	1,600	165	165
	Subtotal Charges & Services	9,543	9,463	9,732	12,221	10,786	10,786
	Total - Culture	9,543	9,463	9,732	12,221	10,786	10,786
77 - IT							
22100	Operating Materials & Supplies	1,315	2,000	2,000	2,000	2,000	2,000
31600	Professional Services	10,870	15,000	15,000	15,000	15,000	15,000
33600	Dues, Memberships & Subscriptions	8,473	9,115	9,144	9,115	9,115	9,115
46200	Equipment	4,498	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	25,156	31,115	31,144	31,115	31,115	31,115
	Total - IT	25,156	31,115	31,144	31,115	31,115	31,115
77 - Marketing							
31600	Professional Services				70,000	70,000	70,000
	Subtotal Charges & Services	0	0	0	70,000	70,000	70,000
	Total - Marketing	0	0	0	70,000	70,000	70,000
90 - Non - Departmental							
22100	Operating Materials & Supplies	1,590	2,000	1,500	2,000	2,000	2,000
31100	Liability Insurance	8,488	8,435	8,435	9,465	9,465	9,465
31300	Maintenance Agreement	6,179	5,700	6,180	6,180	6,180	6,180
31600	Professional Services	485,889					
32100	Postage	7,148	8,400	8,400	8,400	8,400	8,400
34100	Telephone	6,913	6,200	6,200	6,200	6,200	6,200
37100	Lease Agreement	410	1,000	1,000	1,000	1,000	1,000
38710	Other Expenses	509	1,000	1,000	1,000	1,000	1,000
38720	Insurance Deductible	2,686	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	519,812	37,735	37,715	39,245	39,245	39,245
	Total - Non - Departmental	519,812	37,735	37,715	39,245	39,245	39,245
Total - General Fund		4,787,726	4,427,987	4,447,295	4,879,179	4,865,606	4,916,299

Conservation Trust Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>257,093</u>	<u>270,386</u>	<u>222,887</u>	<u>315,987</u>
Revenues:				
Intergovernmental	91,000	91,000	91,000	91,000
Income from Investments	<u>3,550</u>	<u>2,360</u>	<u>2,100</u>	<u>2,200</u>
Total Revenue =	<u>94,550</u>	<u>93,360</u>	<u>93,100</u>	<u>93,200</u>
Expenditures:				
Capital Outlay	<u>81,257</u>	<u>140,859</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>81,257</u>	<u>140,859</u>	<u>0</u>	<u>0</u>
Fund Balance	270,386	222,887	315,987	409,187

Conservation Trust Fund - 15
Revenue - 00

Account	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Intergovernmental Revenues							
63440	Lottery Proceeds	86,900	91,000	91,000	91,000	91,000	91,000
	Subtotal Intergov. Revenues:	86,900	91,000	91,000	91,000	91,000	91,000
Income From Investments							
66110	Interest on Investment:	2,643	2,700	3,550	2,360	2,100	2,200
	Sub. Income From Investment	2,643	2,700	3,550	2,360	2,100	2,200
Total - Conservation Trust Fund		89,543	93,700	94,550	93,360	93,100	93,200

Conservation Trust Fund - 15 Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
25 -Mountain View Park							
43200	Improvements other than Buildings	49,874	3,500	3,318			
	Total: Mountain View Park	49,874	3,500	3,318	0	0	0
27 -Cleland Park							
43200	Improvements other than Buildings	783	50,000	1,291	88,859		
	Total: Cleland Park	783	50,000	1,291	88,859	0	0
29 -Confluence Park							
43200	Improvements other than Buildings	9,079	46,500	25,630	40,000	0	0
	Total: Confluence Park	9,079	46,500	25,630	40,000	0	0
32 -Cottonwood Park							
43200	Improvements other than Buildings	5,117	45,000	44,554			
	Total: Cottonwood Park	5,117	45,000	44,554	0	0	0
60 - Parks Development							
22100	Operating Materials & Supplies	-	3,000	6,464	6,500		
	Subtotal Charges & Services	-	3,000	6,464	6,500	-	-
43200	Improvements other than Buildings	46,056	-	-	5,500	-	-
	Subtotal Capital Outlay	46,056	-	-	5,500	-	-
	Total: Parks Development	46,056	3,000	6,464	12,000	0	0
Total Conservation Trust Fund		110,909	148,000	81,257	140,859	0	0

Parks & Recreation Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>429,322</u>	<u>473,695</u>	<u>308,532</u>	<u>103,270</u>
Revenues:				
Taxes	1,928,431	1,957,582	1,996,194	2,035,578
Admissions	418,239	439,500	451,000	457,000
Fees	30,484	28,500	29,000	29,500
Youth	65,926	62,000	64,500	65,000
Aquatics	34,700	36,000	37,250	37,500
Rental	57,085	53,650	54,200	55,100
Miscellaneous	112,144	335,506	89,500	91,050
Transfers From Other Fund				158,000
Total Revenue =	<u>2,647,009</u>	<u>2,912,738</u>	<u>2,721,644</u>	<u>2,928,728</u>
Expenditures:				
Personnel	1,599,447	1,781,027	1,812,986	1,852,658
Charges & Services	999,442	1,023,669	1,019,420	1,021,070
Capital Outlay	3,747	273,206	94,500	158,000
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>2,602,636</u>	<u>3,077,902</u>	<u>2,926,906</u>	<u>3,031,728</u>
Fund Balance	473,695	308,532	103,270	269
Minimum Reserve Fund Balance	650,659	769,476	731,726	757,932
Available Fund Balance	-176,963	-460,944	-628,457	-757,663

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Taxes							
61310	Sales Tax	1,802,598	1,815,600	1,892,728	1,930,582	1,969,194	2,008,578
61320	Use Tax	26,584	27,000	35,703	27,000	27,000	27,000
	Subtotal Taxes	1,829,182	1,842,600	1,928,431	1,957,582	1,996,194	2,035,578
Admissions							
64670	Recreation Center Membership	160,774	155,000	153,000	155,000	156,000	157,000
64603	Fitness Training Revenue	46,222	43,000	51,239	47,000	47,000	47,000
64677	School Programs	6,500	6,500	6,500	6,500	6,500	6,500
64610	Leisure Recreation Fees	10,602	14,000	12,000	11,000	11,500	11,500
64611	General Daily Admission	123,878	140,000	105,000	120,000	125,000	125,000
64614	General Punch Passes	110,246	110,000	90,500	100,000	105,000	110,000
	Subtotal Admissions	458,222	468,500	418,239	439,500	451,000	457,000
Fees							
64665	Adult Sports	26,010	27,800	30,484	28,500	29,000	29,500
	Subtotal Fees	26,010	27,800	30,484	28,500	29,000	29,500
Youth							
64660	Youth Sports	64,476	61,000	65,926	62,000	64,500	65,000
	Subtotal Youth	64,476	61,000	65,926	62,000	64,500	65,000
Aquatics							
64673	Other Swimming Pool	8,242	8,000	6,700	8,000	8,250	8,500
64674	Swimming Lessons & Classes	26,576	27,000	28,000	28,000	29,000	29,000
	Subtotal Aquatics	34,818	35,000	34,700	36,000	37,250	37,500
Rental							
66230	Other Rentals	0	3,000				
64652	Concessions Sales - Rental	1,700	1,700	1,700	1,700	1,750	1,800
66235	Equipment Rental	2,604	3,000	1,502	2,000	2,500	2,750
66245	Child Care Rental	3,800	5,700	5,700	5,700	5,700	5,800
66250	Recreation Facility	37,978	36,500	38,000	38,000	38,000	38,500
66260	Recreation Field	0	250	0	250	250	250
66270	Parks Rental	6,098	5,500	6,570	6,000	6,000	6,000
66275	Snack Bar Rental	5,100	5,100	3,613			
	Subtotal Rental	57,280	60,750	57,085	53,650	54,200	55,100

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Miscellaneous							
63600	Other State Grants	73,587	210,000	19,859	246,206		
64681	Sales of Merchandise	11,085	15,000	13,000	14,500	14,750	15,000
64682	Vending Machine	17,255	16,500	16,500	16,500	17,000	17,000
66474	Silver Sneakers	41,745	33,000	47,215	43,000	44,000	47,000
66477	Silver & Fit	6,470	8,000	9,000	9,000	9,250	9,500
66536	Advertising	360	1,000	1,260	1,500	1,500	1,550
66570	Other	12,902		2,410			
	Subtotal Miscellaneous	163,404	283,500	109,244	330,706	86,500	90,050
Income From Investments							
66110	Interest on Investment:	1,035	1,000	2,900	4,800	3,000	1,000
	Sub. Income From Investment	1,035	1,000	2,900	4,800	3,000	1,000
Other Financing Sources							
67702	Transfer From ML&P						158,000
	Total Subsidies	0	0	0	0	0	158,000
Total - Parks & Recreation Fund		2,634,427	2,780,150	2,647,009	2,912,738	2,721,644	2,928,728

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
50 - Aquatics							
12100	Salaries	92,316	101,234	89,354	81,334	82,961	84,620
12200	Part - Time Salaries	176,214	158,545	188,667	215,000	219,300	223,686
12600	Cell Phone Stipend	320	320	320	320	320	320
14100	Social Security & Medicare	20,137	19,898	21,293	22,694	23,147	23,610
14200	Pension Contributions	2,800	5,062	4,468	4,067	4,148	4,231
15100	Group Insurance	31,790	40,950	16,588	15,452	16,070	16,713
15300	Worker's Compensation	11,032	9,141	10,873	8,616	9,000	9,000
	Subtotal Personnel	334,609	335,149	331,563	347,483	354,946	362,180
22100	Operating Materials & Supplies	7,708	17,500	11,500	12,000	17,500	12,500
22200	Chemicals & Lab Supplies	18,462	20,000	18,250	20,000	21,000	21,500
22800	Uniforms & Protective Clothing	867	700	700	1,300	900	900
31100	Liability Insurance	20,545	20,560	20,681	22,837	22,840	22,840
32200	Advertising & Legal Notices	821	175	0	175	175	175
33100	Travel , Education & Training	1,490	2,500	2,074	2,800	2,000	2,000
33600	Dues, Memberships & Subscriptions	0	100	94	100	100	100
35300	Repairs & Maintenance	10,724	13,000	24,069	17,000	12,500	12,500
36500	Medical Services	245	500	515	500	500	500
38710	Other	257		224			
	Subtotal Charges & Services	61,119	75,035	78,107	76,712	77,515	73,015
42100	Buildings & Improvement						
46200	Equipment	15,474	6,000	3,747	7,000	48,000	8,000
	Subtotal Capital Outlay	15,474	6,000	3,747	7,000	48,000	8,000
Total: Aquatics		<u>411,202</u>	<u>416,184</u>	<u>413,417</u>	<u>431,195</u>	<u>480,461</u>	<u>443,195</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
52 - Sports							
12100	Salaries	49,508	50,167	66,933	79,062	80,643	82,256
12200	Part - Time Salaries	43,525	57,804	49,000	61,907	63,145	64,408
12600	Cell Phone Stipend	320	320	320	320	320	320
13100	Overtime	0		1,076			
14100	Social Security & Medicare	6,814	8,284	8,976	10,809	11,024	11,244
14200	Pension Contributions	2,372	2,508	3,347	3,953	4,032	4,113
15100	Group Insurance	16,109	17,026	22,552	32,355	33,649	34,995
15300	Worker's Compensation	3,680	3,047	3,518	2,872	3,000	3,000
	Subtotal Personnel	122,328	139,157	155,721	191,278	195,814	200,336
22100	Operating Materials & Supplies	4,943	5,000	5,000	5,000	5,000	5,000
26925	Youth Sports	32,660	41,000	37,000	34,000	34,250	34,500
26950	Adult Sports	4,703	5,000	5,000	5,000	5,250	5,500
31100	Liability Insurance	288	288	288	323	325	325
31600	Professional Services	112	1,000	896	700	750	800
32200	Advertising & Legal Notices		600	136			
33100	Travel , Education & Training	135	250	214	250	250	250
33600	Dues, Memberships & Subscriptions	164	200	200	200	200	200
36500	Medical Services	140	500	350	500	500	500
38710	Other	1,868	2,000	2,000	2,000	2,000	2,000
	Subtotal Charges & Services	45,013	55,838	51,084	47,973	48,525	49,075
Total: Sports		<u>167,341</u>	<u>194,995</u>	<u>206,805</u>	<u>239,251</u>	<u>244,339</u>	<u>249,411</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
53 - Fitness							
12100	Salaries	59,521	50,300	50,300	53,178	54,242	55,326
12200	Part - Time Salaries	46,358	54,308	54,308	68,790	70,166	71,569
12600	Cell Phone Stipend	160	160	160	160	160	160
14100	Social Security & Medicare	8,004	8,015	8,015	9,343	9,529	9,720
14200	Pension Contributions	2,679	2,515	2,515	2,659	2,712	2,766
15100	Group Insurance	14,775	13,914	13,914	15,202	15,810	16,442
15300	Worker's Compensation	3,680	3,047	3,518	2,872	3,000	3,000
	Subtotal Personnel	135,177	132,259	132,730	152,204	155,619	158,984
22100	Operating Materials & Supplies	23,435	26,000	26,000	25,000	25,000	25,500
31100	Liability Insurance	156	155	155	174	175	175
31600	Professional Services	8,455	11,500	8,500	9,000	9,000	9,000
33100	Travel , Education & Training	2,204	4,000	3,352	4,000	4,000	4,000
33600	Dues, Memberships & Subscriptions	561	600	682	690	700	700
35300	Repairs & Maintenance	13,804	10,000	10,000	15,000	15,000	15,000
36500	Medical Services	70	200	200	200	200	200
38710	Other	67		32			
	Subtotal Charges & Services	48,752	52,455	48,921	54,064	54,075	54,575
46200	Equipment					37,000	30,000
	Subtotal Capital Outlay	0	0	0	0	37,000	30,000
Total: Fitness		<u>183,929</u>	<u>184,714</u>	<u>181,651</u>	<u>206,268</u>	<u>246,694</u>	<u>243,559</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
54 - Facility Operations							
12100	Salaries	48,991	51,028	51,028	60,984	55,010	56,110
12200	Part - Time Salaries	3,407	3,687	3,687	3,800	3,876	3,954
12600	Cell Phone Stipend	320	320	320	320	320	320
14100	Social Security & Medicare	3,844	4,210	4,210	4,980	4,529	4,619
14200	Pension Contributions	2,415	2,551	2,551	3,049	2,750	2,805
15100	Group Insurance	13,177	13,914	13,914	15,202	15,810	16,442
15300	Worker's Compensation	760	631	631	595	610	610
	Subtotal Personnel	72,914	76,342	76,342	88,931	82,905	84,861
22100	Operating Materials & Supplies	7,206	2,000	1,500	4,000	2,500	12,500
31100	Liability Insurance	156	155	155	174	175	175
31600	Professional Services	3,428	4,500	2,500	3,000	3,500	3,500
32200	Advertising & Legal Notices	17,916	16,000	16,000	15,000	12,000	12,000
33100	Travel , Education & Training	108	250	27	250	250	250
33600	Dues, Memberships & Subscriptions	88	100	88	100	100	100
38710	Other Expenses	0	50	50			
46200	Equipment					3,500	2,000
	Subtotal Charges & Services	28,902	23,055	20,320	22,524	22,025	30,525
Total: Facility Operations		<u>101,816</u>	<u>99,397</u>	<u>96,662</u>	<u>111,455</u>	<u>104,930</u>	<u>115,386</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
60 - Customer Service							
12100	Salaries	84,483	74,053	74,053	89,423	91,211	93,036
12200	Part-Time Salaries	39,101	46,173	46,173	47,789	48,745	49,720
14100	Social Security & Medicare	8,965	9,197	9,197	10,497	10,707	10,921
14200	Pension Contributions	4,068	3,703	3,703	4,471	4,561	4,652
15100	Group Insurance	32,257	37,576	33,182	38,317	39,850	41,444
15300	Worker's Compensation	1,728	1,430	1,430	1,348	1,400	1,400
	Subtotal Personnel	170,602	172,132	167,738	191,845	196,473	201,172
22100	Operating Materials & Supplies	3,019	4,500	3,000	4,500	4,500	4,500
22400	Pro-Shop Supplies	6,347	9,000	6,500	7,500	7,500	8,000
22405	Vending Supplies	9,090	9,000	8,500	9,000	9,000	9,000
31100	Liability Insurance	140	138	138	155	155	155
33100	Travel , Education & Training	164	250	81	250	250	250
33600	Dues, Memberships & Subscriptions	94	100	94	100	100	100
35300	Repairs & Maintenance		600	535	600	600	600
36500	Medical Expenses	70	200	50	200	200	200
38710	Other Expenses	66		48			
46200	Equipment					3,000	
	Subtotal Charges & Services	18,990	23,788	18,946	22,305	25,305	22,805
Total: Customer Service Rec Center		189,592	195,920	186,684	214,150	221,778	223,977

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
64 - Buildings & Grounds Maintenance Rec Center							
12100	Salaries	69,711	75,244	75,244	81,445	83,074	84,735
12200	Part-Time Salaries	23,344	20,021	23,601	23,601	24,073	24,554
12600	Cell Phone Stipend	80	80	80	80	80	80
14100	Social Security & Medicare	7,025	7,288	7,562	8,036	8,197	8,361
14200	Pension Contributions	2,723	3,762	3,762	4,072	4,154	4,237
15100	Group Insurance	15,575	27,345	17,667	18,088	18,812	19,564
15300	Worker's Compensation	3,112	2,576	2,576	2,428	2,520	2,520
	Subtotal Personnel	121,570	136,316	130,492	137,750	140,909	144,051
22100	Operating Materials & Supplies	21,224	27,000	23,168	24,000	28,000	22,000
31100	Liability Insurance	192	189	189	213	213	213
33100	Travel , Education & Training	54	200	54	250	250	250
35300	Repairs & Maintenance	32,207	20,000	24,000	28,000	22,000	25,000
38710	Other Expenses	209		102			
	Subtotal Charges & Services	53,886	47,389	47,513	52,463	50,463	47,463
42100	Buildings & Improvement		0		13,000		60,000
46200	Equipment	15,618	3,000		7,000	9,500	35,000
	Subtotal Capital Outlay	15,618	3,000	0	20,000	9,500	95,000
Total: Building & Grounds Maint. Rec		191,074	186,705	178,005	210,213	200,872	286,514

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
65 - Administration & General							
12100	Salaries	141,270	140,635	140,635	154,989	158,089	161,251
12200	Part-Time Salaries	307	262	0	0	0	0
12600	Cell Phone Stipend	1,549	1,569	1,569	1,569	1,569	1,569
14100	Social Security & Medicare	10,728	10,899	10,879	11,977	12,214	12,456
14200	Pension Contributions	7,064	7,032	7,032	7,749	7,904	8,063
15100	Group Insurance	16,466	17,529	17,529	17,545	18,247	18,977
15300	Worker's Compensation	1,504	961	961	906	925	925
15400	Unemployment	4,212					
	Subtotal Personnel	183,100	178,886	178,604	194,735	198,948	203,239
22100	Operating Materials & Supplies	2,930	5,000	4,111	5,000	5,000	5,000
31100	Liability Insurance	30,214	30,282	30,384	33,734	33,735	33,735
31200	Copies	5,827	3,900	6,329	6,400	6,400	6,400
31300	Maintenance Agreement	3,586	3,600	3,660	3,800	3,900	4,000
31410	Accounting & Administration Fee	222,184	222,184	222,184	224,076	224,076	224,076
31600	Professional Services	0	500		500	500	500
33100	Travel , Education & Training	499	500	125	500	500	500
33600	Dues, Memberships & Subscriptions	936	900	1,344	1,500	1,500	1,500
34100	Telephone	8,141	6,314	6,314	6,314	6,314	6,314
34200	Natural Gas	70,581	80,850	71,000	72,000	72,000	72,000
34300	Electricity	87,534	92,000	90,000	90,000	90,000	90,000
34400	Trash Collections	3,384	3,054	3,054	3,054	3,054	3,054
34500	Water Service	9,063	9,500	9,500	9,500	9,500	9,500
34600	Sewer Service	3,892	4,000	4,000	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	4,213	4,213	4,213	4,213	4,213	4,213
35150	Fuel Usage	397	288	572	500	500	500
35200	Future Vehicle & Eq. Replacement	2,953	2,953	2,953	2,953	2,953	2,953
38500	IT	303	480	480	4,656	480	480
38710	Other	2,954		9,049			
	Subtotal Charges & Services	459,591	470,518	469,272	472,700	468,625	468,725
46200	Equipment			0	0	0	25,000
	Subtotal Capital Outlay	0	0	0	0	0	25,000
Total: Administration & General		<u>642,691</u>	<u>649,404</u>	<u>647,876</u>	<u>667,435</u>	<u>667,573</u>	<u>696,964</u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
80 - Parks							
12100	Salaries	198,138	194,589	194,589	205,887	210,005	214,205
12200	Part - Time Salaries	96,462	122,377	114,951	147,145	150,088	153,090
12600	Cell Phone Stipend	1,219	1,120	1,120	1,120	1,120	1,120
14100	Social Security & Medicare	21,845	24,334	23,765	27,093	27,633	28,184
14200	Pension Contributions	8,940	9,729	9,729	10,294	10,500	10,710
15100	Group Insurance	57,940	61,873	55,097	60,121	62,526	65,027
15300	Worker's Compensation	19,392	16,064	17,005	15,142	15,500	15,500
15400	Unemployment	11,296	10,000	10,000	10,000	10,000	10,000
	Subtotal Personnel	415,232	440,086	426,257	476,802	487,371	497,835
22100	Operating Materials & Supplies	20,529	25,000	24,000	26,000	27,000	28,000
22200	Chemicals & Lab Supplies	10,955	13,000	10,000	14,000	12,000	13,000
31100	Liability Insurance	4,316	4,290	4,290	4,814	4,815	4,815
31350	Tree & Landscaping	8,821	13,000	10,000	14,000	14,000	14,000
31600	Professional Services	7,246	3,000	4,581	4,000	4,000	4,000
32200	Advertising & Legal Notices	282	350	221	350	350	350
33100	Travel, Education & Training	23	500	300	500	500	500
34100	Telephone	2,433	1,750	2,200	2,200	2,200	2,200
34200	Natural Gas	1,775	2,500	2,500	2,500	2,500	2,500
34300	Electricity	11,891	17,500	16,000	17,500	17,500	17,500
34400	Trash Collections	7,452	6,400	6,400	6,400	6,400	6,400
34500	Water Service	56,746	52,000	60,000	60,000	60,000	60,000
34600	Sewer Service	1,200	1,275	1,275	1,275	1,275	1,275
35100	Vehicle & Equipment Usage	53,328	53,328	53,328	40,000	40,000	40,000
35150	Fuel Usage	9,000	14,950	8,700	9,000	9,000	9,000
35200	Future Vehicle & Eq. Replacement	41,013	41,013	41,013	54,148	54,148	54,148
35300	Repairs & Maintenance	0	500	0	500	500	500
36500	Medical Expenses	195	500	683	500	500	500
38500	IT	68	120	120	1,164	120	120
38710	Other Expenses	99	1,000	6,437	1,000	1,000	1,000
	Subtotal Charges & Services	237,372	251,976	252,048	259,851	257,808	259,808
42100	Improvements Other Than Buildings	72,753	200,000		246,206		
	Subtotal Capital Outlay	72,753	200,000	0	246,206	0	0
Total - Parks		<u>725,357</u>	<u>892,062</u>	<u>678,305</u>	<u>982,859</u>	<u>745,179</u>	<u>757,643</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
85 - Horse Arena							
22100	Operating Materials & Supplies		500				
34300	Electricity	68	250	70	75	75	75
34500	Water Service	77	550	75	75	75	75
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Usage	425	425	425	425	425	425
35150	Fuel Usage	53	288	100	288	288	288
35200	Future Vehicle & Eq. Replacement	561	561	561	561	561	561
	Subtotal Charges & Services	1,484	2,874	1,531	1,724	1,724	1,724
	Total - Horse Arena	<u>1,484</u>	<u>2,874</u>	<u>1,531</u>	<u>1,724</u>	<u>1,724</u>	<u>1,724</u>
90 - Non - Departmental							
31100	Liability Insurance	5,268	5,216	5,200	5,853	5,855	5,855
38100	Bank Service Fees	5,670	7,500	6,500	7,500	7,500	7,500
	Subtotal Charges & Services	10,938	12,716	11,700	13,353	13,355	13,355
	Total: Non - Departmental	<u>10,938</u>	<u>12,716</u>	<u>11,700</u>	<u>13,353</u>	<u>13,355</u>	<u>13,355</u>
95 - Transfers To Other Funds							
39048	Transfer to Golf Course Fund	93,170					
	Total: Transfers to Other Funds	<u>93,170</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Parks & Recreation Fund		<u><u>2,718,594</u></u>	<u><u>2,834,971</u></u>	<u><u>2,602,636</u></u>	<u><u>3,077,902</u></u>	<u><u>2,926,906</u></u>	<u><u>3,031,728</u></u>

C.W.C.I. Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>833,251</u>	<u>1,293,752</u>	<u>1,205,510</u>	<u>1,510,639</u>
Revenues:				
Taxes	2,551,262	2,586,649	2,631,551	2,677,288
Income from Investments	8,200	10,200	15,000	24,000
Grants	1,745	0	0	0
Contributions for Construction	0	5,000	5,000	5,000
Other Financing Sources	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenue =	<u>2,561,207</u>	<u>2,601,849</u>	<u>2,651,551</u>	<u>2,706,288</u>
Expenditures:				
Charges & Services	111,889	145,149	115,152	115,152
Capital Outlay	608,203	1,220,989	891,000	891,000
Transfers to Other Funds	1,380,614	1,323,952	1,340,270	1,344,462
Total Expenditures =	<u>2,100,706</u>	<u>2,690,090</u>	<u>2,346,422</u>	<u>2,350,614</u>
Fund Balance	1,293,752	1,205,510	1,510,639	1,866,313
Minimum Reserve	<u>341,535</u>	<u>251,538</u>	<u>251,538</u>	<u>248,538</u>
	341,535	251,538	251,538	248,538
Available Fund Balance	952,217	953,972	1,259,101	1,617,775

City Wide Capital Improvements - 19
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Taxes							
61310	Sales Tax	1,802,598	1,815,600	1,892,728	1,930,582	1,969,194	2,008,578
61320	Use Tax	26,580	27,000	35,696	27,000	27,000	27,000
61340	Delta County Sales Tax	632,931	616,671	622,838	629,066	635,357	641,710
	Subtotal Charges & Services	2,462,109	2,459,271	2,551,262	2,586,649	2,631,551	2,677,288
Income From Investments							
66110	Interest On Investments	2,319	2,500	8,200	10,200	15,000	24,000
	Subtotal Income From Investments	2,319	2,500	8,200	10,200	15,000	24,000
Miscellaneous Revenues							
63331	Grants	3,235	25,000	1,745			
66230	Other Rental	5,525					
66420	Contributions For Construction	3,941	5,000		5,000	5,000	5,000
66570	Other Revenue						
67210	Sale of Assets	14,000					
	Subtotal Miscellaneous Revenues	26,701	30,000	1,745	5,000	5,000	5,000
Other Financing Sources							
67780	Transfer from Capital Project Fund						
	Subtotal Financing Sources	0	0	0	0	0	0
Total:							
City Wide Capital Improvements Fund		<u>2,491,129</u>	<u>2,491,771</u>	<u>2,561,207</u>	<u>2,601,849</u>	<u>2,651,551</u>	<u>2,706,288</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
15 - Miscellaneous Engineering							
31600	Professional Services	10,880	15,000	5,000	15,000	15,000	15,000
	Total: Miscellaneous Engineering	<u>10,880</u>	<u>15,000</u>	<u>5,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
25 - Sidewalk Projects							
31600	Professional Services	48,590	75,000	0	75,000	75,000	75,000
	Subtotal Charges & Services	48,590	75,000	0	75,000	75,000	75,000
43400	Shared Replacement Costs	5,539	10,000	0	10,000	10,000	10,000
	Subtotal Capital Outlay	5,539	10,000	0	10,000	10,000	10,000
	Total: Sidewalk Projects	<u>54,129</u>	<u>85,000</u>	<u>0</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
32 - Murals/Public Art							
31600	Professional Services				6,000	6,000	6,000
	Total: Murals/Public Art	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
36 - ADA Compliance							
31600	Professional Services	14,950	15,000	0	15,000	15,000	15,000
	Total: ADA Compliance	<u>14,950</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
37 - Public Facilities							
31600	Professional Services	11,876	25,000	23,925	30,000		
34300	Electricity			268			
34500	Water Service			259			
34600	Sewer Service			200			
42100	Land & Buildings			5,706			
43100	Capital Construction						
	Subtotal Capital Outlay	12,210	25,000	30,358	30,000	0	0
	Total: Public Facilities	<u>12,210</u>	<u>25,000</u>	<u>30,358</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
48 - Street Improvements Project							
31600	Professional Services	449,878	500,000	290,011	709,989	500,000	500,000
	Subtotal Charges & Services	449,878	500,000	290,011	709,989	500,000	500,000
	Total: Street Improvements Project	<u>449,878</u>	<u>500,000</u>	<u>290,011</u>	<u>709,989</u>	<u>500,000</u>	<u>500,000</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
50 - Truck Route							
31600	Professional Services	10,366	20,000	4,330	20,000		
	Subtotal Charges & Services	10,366	20,000	4,330	20,000	0	0
	Total: Truck Route	<u>10,366</u>	<u>20,000</u>	<u>4,330</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
68 - Storm Water System Improvements							
31600	Professional Services	189,667	400,000	313,862	400,000	300,000	300,000
	Subtotal Charges & Services	189,667	400,000	313,862	400,000	300,000	300,000
	Total:						
	Storm Water System Improvements	<u>189,667</u>	<u>400,000</u>	<u>313,862</u>	<u>400,000</u>	<u>300,000</u>	<u>300,000</u>
90 - CWCi Non-Departmental							
31100	Liability Insurance	3,872	3,856	3,856	4,327	4,330	4,330
31410	Accounting & Administration Fee	71,925	71,925	71,925	73,972	73,972	73,972
38100	Bank Service Fees	825	750	750	850	850	850
	Subtotal Charges & Services	76,622	76,531	76,531	79,149	79,152	79,152
	Total: Non-Departmental	<u>76,622</u>	<u>76,531</u>	<u>76,531</u>	<u>79,149</u>	<u>79,152</u>	<u>79,152</u>
94 & 95 - Transfers To Other Funds							
39090	Transfer To Debt Service Fund	1,392,470	1,380,614	1,380,614	1,323,952	1,340,270	1,344,462
	Total: Transfers To Other Funds	<u>1,392,470</u>	<u>1,380,614</u>	<u>1,380,614</u>	<u>1,323,952</u>	<u>1,340,270</u>	<u>1,344,462</u>
Total: City Wide Capital Improvements		<u>2,211,172</u>	<u>2,517,145</u>	<u>2,100,706</u>	<u>2,690,090</u>	<u>2,346,422</u>	<u>2,350,614</u>

M.L.&P. Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Net Position	<u>4,098,014</u>	<u>4,507,457</u>	<u>4,248,731</u>	<u>3,595,803</u>
Revenues:				
Charges & Services	6,316,596	6,334,500	6,337,500	6,402,500
Income from Investments	57,000	60,000	62,000	61,000
Miscellaneous	<u>340,500</u>	<u>119,500</u>	<u>94,500</u>	<u>94,500</u>
Total Revenue =	<u>6,714,096</u>	<u>6,514,000</u>	<u>6,494,000</u>	<u>6,558,000</u>
Expenditures:				
Personnel	526,665	564,045	576,815	589,843
Charges & Services	5,323,037	5,384,390	5,400,131	5,528,381
Capital Outlay	68,965	238,300	417,000	285,000
Debt Service	270,986	270,991	267,982	259,483
Transfers to Other Funds	<u>115,000</u>	<u>315,000</u>	<u>485,000</u>	<u>657,000</u>
Total Expenditures =	<u>6,304,653</u>	<u>6,772,726</u>	<u>7,146,928</u>	<u>7,319,707</u>
Net Position	4,507,457	4,248,731	3,595,803	2,834,096
Minimum Reserve Net Position	1,633,606	1,682,482	1,758,677	1,691,588
Min.Capital Res. Net Position	<u>238,300</u>	<u>417,000</u>	<u>285,000</u>	<u>300,000</u>
Reserve Net Position	<u>1,871,906</u>	<u>2,099,482</u>	<u>2,043,677</u>	<u>1,991,588</u>
Unrestricted Net Position	2,635,550	2,149,249	1,552,126	842,507

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Charges & Services							
64410	Commercial User Charge:	3,717,549	3,500,000	3,430,000	3,430,000	3,430,000	3,430,000
64415	Wholesale User Charge:	136,652	150,000	138,000	145,000	150,000	150,000
64420	Residential User Charge:	2,283,992	2,635,000	2,676,612	2,690,000	2,690,000	2,755,000
64440	Street Lighting Charge:	27,947	29,500	26,500	24,000	22,000	22,000
64450	Yard Lighting Charges	32,937	33,000	33,484	33,500	33,500	33,500
64490	Other Charges For Service:	17,905	10,000	12,000	12,000	12,000	12,000
	Subtotal Charges & Services:	6,216,982	6,357,500	6,316,596	6,334,500	6,337,500	6,402,500
Income From Investments							
66110	Interest On Investment:	39,607	25,000	57,000	60,000	62,000	61,000
	Subtotal Income From Investment	39,607	25,000	57,000	60,000	62,000	61,000
Miscellaneous Revenues							
63330	Other State Grants				25,000		
66230	Other Rental	14,914	14,300	14,500	14,500	14,500	14,500
66520	Sale Of Supplies & Material:	135	500				
66570	Other Revenues	150,643	80,000	326,000	80,000	80,000	80,000
	Subtotal Miscellaneous Revenue:	165,692	94,800	340,500	119,500	94,500	94,500
Total: Municipal Light & Power Fund		6,422,281	6,477,300	6,714,096	6,514,000	6,494,000	6,558,000

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

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
35 - Substations							
31600	Professional Services	0	28,000	7,000	15,000		
	Subtotal Capital Outlay	0	28,000	7,000	15,000	0	0
	Total Substations	0	28,000	7,000	15,000	0	0
36 - Transmission Project							
31600	Professional Services	23,766	15,000	19,750	15,000		
38910	Principal Expense	167,372	175,179	175,179	183,242	188,640	188,640
38920	Interest Expense	104,621	95,807	95,807	87,749	79,342	70,843
	Subtotal Charges & Services	295,759	285,986	290,736	285,991	267,982	259,483
	Total Transmission Project	295,759	285,986	290,736	285,991	267,982	259,483
40 - Transmission System Rebuilding							
24400	Construction Materials & Supplies	53,351	60,000	29,000	60,000	60,000	60,000
31600	Professional Services	0	75,000	2,700	80,000	9,000	7,500
	Subtotal Capital Outlay	53,351	135,000	31,700	140,000	69,000	67,500
	Total Transmission System Rebuilding	53,351	135,000	31,700	140,000	69,000	67,500
41 - Street Lighting							
24400	Construction Materials & Supplies	590	2,000	5,584	2,000	2,000	2,000
31600	Professional Services				1,600	1,000	1,000
	Subtotal Capital Outlay	590	2,000	5,584	3,600	3,000	3,000
	Total Street Lighting	590	2,000	5,584	3,600	3,000	3,000
45 - Transmission & Distribution Extensions (DMEA)							
24400	Construction Materials & Supplies	318,239		0	36,000	340,000	210,000
	Subtotal Capital Outlay	318,239	0	0	36,000	340,000	210,000
	Total Transmission & Distribution Extensions (DMEA)	318,239	0	0	36,000	340,000	210,000

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

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
51 - Purchased Power							
31910	WAPA Bureau	166,667	165,000	165,000	165,000	165,000	165,000
31940	Municipal Energy Agency	4,148,337	4,400,000	4,425,000	4,450,000	4,480,000	4,550,000
	Subtotal Charges & Services	4,315,004	4,565,000	4,590,000	4,615,000	4,645,000	4,715,000
	Total Purchased Power	4,315,004	4,565,000	4,590,000	4,615,000	4,645,000	4,715,000
55 - Transmission & Distribution							
12100	Regular Salaries	375,216	384,616	392,944	421,422	429,850	438,447
12200	Part-Time Salaries	4,110	4,500				
12600	Cell Phone Stipend	1,062	1,068	1,068	1,068	1,068	1,068
13100	Overtime	760	2,000	2,000	2,000	2,000	2,000
14100	Social Security	28,212	30,002	30,295	32,474	33,118	33,776
14200	Pension Contribution	18,177	19,231	19,647	21,071	21,493	21,922
15100	Group Insurance	69,670	74,729	74,729	80,371	83,586	86,929
15300	Worker's Compensation	7,224	5,982	5,982	5,639	5,700	5,700
	Subtotal Personnel Services	504,431	522,128	526,665	564,045	576,815	589,843
22100	Operating Materials & Supplies	9,615	10,000	9,600	10,000	10,000	10,000
22800	Uniforms & Protective Clothing	1,790	2,000	2,000	4,000	2,000	2,000
24300	Street Lights Supplies	12,360	2,500	2,606	2,500	2,500	2,500
24325	LED Street Lights		10,000	9,896	10,000	10,000	10,000
31300	Maintenance Agreement	0	1,000	400	1,000	1,000	1,000
31600	Professional Services	918	30,000	5,106	30,000	20,000	20,000
33100	Travel, Education & Training	3,570	5,000	2,500	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	5,120	6,000	5,966	6,000	6,000	6,000
34100	Telephone	5,839	7,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	44,754	44,754	44,754	44,754	44,754	44,754
35150	Fuel Usage	5,398	5,348	5,348	5,500	5,500	5,500
35200	Future Vehicle & Eq. Replacement	36,944	36,944	36,944	36,944	36,944	36,944
35300	Repairs & Maintenance	30,946	40,000	33,650	40,000	40,000	40,000
36500	Medical Services	711	500	492	500	500	500
37100	Lease Expenses	0	5,000	129	5,000	5,000	5,000
38510	IT	98	359	359	3,489	359	359
38710	Other Expenses	122	300	0	300	300	300
	Subtotal Charges & Services	158,185	206,705	166,750	211,987	196,857	196,857
42100	Buildings & Improvements			0	20,000	5,000	4,500
46200	Equipment	3,358	7,000	4,010	8,700		
	Subtotal Capital Outlay	3,358	7,000	4,010	28,700	5,000	4,500
	Total: Transmission & Distribution	665,974	735,833	697,425	804,732	778,672	791,200

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
57 - Fiber Optic							
24400	Construction Materials & Supplies	90,366		921			
	Subtotal Capital Outlay	90,366	0	921	0	0	0
	Total: Fiber Optic	<u>90,366</u>	<u>0</u>	<u>921</u>	<u>0</u>	<u>0</u>	<u>0</u>
58 - Administration & General							
31100	Liability Insurance	6,172	6,136	6,136	6,886	6,890	6,890
31410	Accounting & Administration Fee	93,600	93,600	93,600	97,129	97,129	97,129
31430	Franchise Tax Equivalents	310,396	317,375	315,230	316,125	316,275	319,525
31600	Professional Services	0	1,000	0	1,000	1,000	1,000
32100	Postage	8,048	7,000	8,065	8,100	8,100	8,100
33100	Travel Education & Training	2,011	3,000	2,535	3,000	3,000	3,000
33600	Dues, Memberships & Subscriptions	0	1,000	0	1,000	1,000	1,000
34200	Natural Gas	1,996	3,080	3,100	3,100	3,100	3,100
34400	Trash Collections	324	330	330	330	330	330
34500	Water Service	158	150	150	150	150	150
34600	Sewer Service	300	300	300	300	300	300
38705	MEAN Litigation	31,697	32,000	31,697	5,283		
38708	DMEA Acquisition Payments	46,128	105,000	105,000	114,000	120,000	175,000
38710	Other Expenses	538	1,000	144	1,000	1,000	1,000
38720	Insurance Deductible						
	Subtotal Charges & Services	501,368	570,971	566,287	557,403	558,274	616,524
	Total: Administration & General	<u>501,368</u>	<u>570,971</u>	<u>566,287</u>	<u>557,403</u>	<u>558,274</u>	<u>616,524</u>
90- ML&P Fund Non-Departmental							
38910	Principal Expense						
38920	Interest Expense						
	Subtotal Prin. & Interest Charges	0	0	0	0	0	0
	Total: ML&P Non-Departmental	<u>0</u>	<u>0</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	115,000	315,000	485,000	499,000
39018	Transfer To Parks & Recreation						158,000
	Total: Transfers To Other Funds	<u>0</u>	<u>115,000</u>	<u>115,000</u>	<u>315,000</u>	<u>485,000</u>	<u>657,000</u>
Total: Municipal Light & Power Fund		<u><u>6,240,651</u></u>	<u><u>6,437,790</u></u>	<u><u>6,304,653</u></u>	<u><u>6,772,726</u></u>	<u><u>7,146,928</u></u>	<u><u>7,319,707</u></u>

Sewer Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Net Position	<u>2,771,576</u>	<u>2,850,970</u>	<u>2,261,846</u>	<u>1,922,457</u>
Revenues:				
Charges & Services	1,306,540	1,306,540	1,306,540	1,306,540
Income from Investments	41,000	44,000	40,000	35,000
Miscellaneous	<u>57,500</u>	<u>57,500</u>	<u>57,500</u>	<u>57,500</u>
Total Revenue =	1,405,040	1,408,040	1,404,040	1,399,040
Expenditures:				
Personnel	380,572	455,491	466,075	476,728
Charges & Services	522,285	581,257	537,038	537,038
Capital Outlay	78,473	571,100	321,000	321,000
Debt Service	174,316	174,316	174,316	174,316
Transfers to Other Funds	<u>170,000</u>	<u>215,000</u>	<u>245,000</u>	<u>245,000</u>
Total Expenditures =	1,325,646	1,997,164	1,743,429	1,754,082
Net Position	2,850,970	2,261,846	1,922,457	1,567,415
Minimum Reserve Net Position	356,516	355,607	358,271	356,798
Min.Capital Res. Net Position	<u>571,100</u>	<u>321,000</u>	<u>321,000</u>	<u>321,000</u>
Reserve Net Position	927,616	676,607	679,271	677,798
Unrestricted Net Position	1,923,354	1,585,239	1,243,187	889,617

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Charges & Services							
64410	Commercial User Charges	293,398	291,000	291,000	291,000	291,000	291,000
64415	Wholesale User Charge:	4,471	4,000	4,000	4,000	4,000	4,000
64420	Residential User Charge:	988,848	980,000	980,000	980,000	980,000	980,000
64430	Rural User Charges	600	890	890	890	890	890
64460	Inactive Tap User Fee:	22,813	23,450	23,450	23,450	23,450	23,450
64490	Other Charges For Service:	9,611	7,200	7,200	7,200	7,200	7,200
	Subtotal Charges & Service:	1,319,741	1,306,540	1,306,540	1,306,540	1,306,540	1,306,540
Income From Investment:							
66110	Interest On Investment:	30,027	20,000	41,000	44,000	40,000	35,000
	Subtotal Income From Investment	30,027	20,000	41,000	44,000	40,000	35,000
Miscellaneous Revenues:							
66230	Other Rental	4,500	4,500	4,500	4,500	4,500	4,500
66410	System Investment Fee:	49,050	25,000	25,000	25,000	25,000	25,000
66570	Other Revenues	24,945	28,000	28,000	28,000	28,000	28,000
	Subtotal Miscellaneous Revenue:	78,495	57,500	57,500	57,500	57,500	57,500
Total: Sewer Fund		1,428,263	1,384,040	1,405,040	1,408,040	1,404,040	1,399,040

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
33 - Miscellaneous Sewer Extensions							
24400	Construction Materials & Supplies	8,227	15,000	3,165	15,000	10,000	10,000
31600	Professional Services	99,988	400,000	18,613	400,000	150,000	150,000
	Subtotal Materials & Supplies	108,215	415,000	21,778	415,000	160,000	160,000
	Total: Miscellaneous Sewer Ext.	<u>108,215</u>	<u>415,000</u>	<u>21,778</u>	<u>415,000</u>	<u>160,000</u>	<u>160,000</u>
34 - Sewer Collection							
12100	Regular Salaries	90,379	96,829	91,387	133,312	135,978	138,698
12600	Cell Phone Stipend	266	324	324	324	324	324
13100	Overtime	453	1,000	450	1,000	1,000	1,000
14100	Social Security	6,832	7,509	7,050	10,300	10,504	10,712
14200	Pension Contribution	4,267	4,841	4,569	6,666	6,799	6,935
15100	Group Insurance	14,691	11,696	18,875	28,277	29,408	30,584
15300	Worker's Compensation	4,768	3,949	3,949	3,722	3,800	3,800
	Subtotal Personnel Services	121,656	126,148	126,605	183,600	187,813	192,053
22100	Operating Materials & Supplies	8,723	8,000	8,000	8,000	8,000	8,000
22800	Uniforms & Protective Clothing	1,097	1,500	549	1,500	1,500	1,500
24200	Repair Parts & Materials	8,767	5,000	4,982	15,000	5,000	5,000
31300	Maintenance Agreement	1,200	2,900	1,200	2,900	2,900	2,900
31600	Professional Services	13,030	15,000	17,382	20,000	15,000	15,000
33100	Travel, Education & Training	1,903	2,000	785	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions	0	50	0	50	50	50
34100	Telephone	1,066	4,000	1,100	1,100	1,100	1,100
34200	Natural Gas	1,560	2,000	2,000	2,000	2,000	2,000
34300	Electricity	7,764	7,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	33,755	33,755	33,755	30,000	30,000	30,000
35150	Fuel Usage	4,791	4,658	4,658	4,658	4,658	4,658
35200	Future Vehicle & Eq. Replacement	16,765	16,765	16,765	21,877	21,877	21,877
35300	Repairs & Maintenance	4,568	1,000	3,288	5,000	2,000	2,000
37100	Lease Expense	1,028	1,000	1,059	1,060	1,060	1,060
38710	Other Expenses	192	500	1,027	500	500	500
	Subtotal Charges & Services	106,209	105,128	103,550	122,645	104,645	104,645
46200	Equipment	0	15,000		15,000		
	Subtotal Capital Outlay	0	15,000	0	15,000	0	0
	Total: Sewer Collection	<u>227,865</u>	<u>246,276</u>	<u>230,155</u>	<u>321,245</u>	<u>292,458</u>	<u>296,698</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
36 - Sewer Plant Operations							
12100	Regular Salaries	157,726	181,869	181,869	195,592	199,504	203,494
12600	Cell Phone Stipend	741	1,067	1,067	1,067	1,067	1,067
14100	Social Security	12,458	13,995	13,995	15,044	15,344	15,649
14200	Pension Contribution	7,632	9,093	9,093	9,780	9,975	10,175
15100	Group Insurance	39,331	43,401	43,401	46,127	47,972	49,891
15300	Worker's Compensation	5,480	4,542	4,542	4,281	4,400	4,400
	Subtotal Personnel Services	223,368	253,967	253,967	271,891	278,262	284,675
22100	Operating Materials & Supplies	7,073	9,000	7,000	9,000	9,000	9,000
22200	Chemicals & Lab Supplies	24,325	28,000	24,500	28,000	28,000	28,000
22800	Uniforms & Protective Clothing	447	540	451	540	540	540
24200	Repair Parts & Materials	16,461	20,000	16,000	40,000	20,000	20,000
25100	Gas & Diesel	947	1,500	1,500	1,500	1,500	1,500
25300	Oil & Lubricants	1,344	1,500	1,500	1,500	1,500	1,500
31600	Professional Services	12,089	19,000	12,000	21,500	19,000	19,000
31820	Discharge Permits	6,539	8,000	8,028	8,050	8,000	8,000
33100	Travel, Education & Training	415	1,000	127	1,500	1,000	1,000
33600	Dues, Memberships, & Subscriptions	110	500	250	500	500	500
34100	Telephone	2,739	2,500	2,500	2,500	2,500	2,500
34200	Natural Gas	3,695	6,050	6,050	6,050	6,050	6,050
34300	Electricity	99,676	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	2,863	3,200	3,600	3,200	3,200	3,200
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Use & Maint.	3,715	3,715	3,715	6,715	6,715	6,715
35150	Fuel Usage	743	1,200	750	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	3,222	16,000	9,000	16,000	16,000	16,000
36500	Medical Services	44	25	0	25	25	25
38500	IT	23	300	25	294	35	35
38710	Other Expenses	95	500	0	500	500	500
	Subtotal Charges & Services	198,345	234,338	208,804	260,382	237,073	237,073
46200	Equipment	0	11,000	0	11,100	11,000	11,000
	Subtotal Capital Outlay	0	11,000	0	11,100	11,000	11,000
Total: Sewer Plant Operations		<u>421,713</u>	<u>499,305</u>	<u>462,771</u>	<u>543,373</u>	<u>526,335</u>	<u>532,748</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
38 - Plant Expansion							
31600	Professional Services	170,052	200,000	56,695	130,000	150,000	150,000
	Subtotal Charges & Services	170,052	200,000	56,695	130,000	150,000	150,000
	Total: Plant Expansion	<u>170,052</u>	<u>200,000</u>	<u>56,695</u>	<u>130,000</u>	<u>150,000</u>	<u>150,000</u>
39 - Sewer Administration & General							
31100	Liability Insurance	10,712	10,648	10,648	11,949	11,950	11,950
31410	Accounting & Administration Fee	96,725	96,725	96,725	102,483	102,483	102,483
31430	Franchise Tax Equivalents	65,138	64,967	64,967	64,967	64,967	64,967
31200	Postage	8,048	8,500	8,500	8,500	8,500	8,500
32200	Advertising	54	150	0	150	150	150
33100	Travel, Education & Training	850	1,000	0	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	482	500	120	500	500	500
34100	Telephone	320	225	300	225	225	225
38400	Donations & Contributions	25,000	25,000	25,000	2,500		
38500	IT	115	300	300	556	145	145
38710	Other Expenses	5,960	3,200	3,371	3,200	3,200	3,200
38720	Insurance Deductible	0	2,200	0	2,200	2,200	2,200
	Subtotal Charges & Services	213,404	213,415	209,931	198,230	195,320	195,320
	Total: Sewer Admin. & General	<u>213,404</u>	<u>213,415</u>	<u>209,931</u>	<u>198,230</u>	<u>195,320</u>	<u>195,320</u>
90 - Sewer Fund Non-Departmental							
38910	Principal Payments	103,920	107,370	107,370	111,164	114,922	119,153
38920	Interest Expense	70,455	66,946	66,946	63,152	59,394	55,163
	Subtotal Prin. & Int. Charges	174,375	174,316	174,316	174,316	174,316	174,316
	Total: Sewer Non-Departmental	<u>174,375</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>	<u>174,316</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund				35,000	35,000	35,000
39048	Transfer to Golf Course Fund	168,180	180,000	170,000	180,000	210,000	210,000
	Total: Transfers to Other Funds	<u>168,180</u>	<u>180,000</u>	<u>170,000</u>	<u>215,000</u>	<u>245,000</u>	<u>245,000</u>
Total: Sewer Fund		<u>1,483,804</u>	<u>1,928,312</u>	<u>1,325,646</u>	<u>1,997,164</u>	<u>1,743,429</u>	<u>1,754,082</u>

Water Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Net Position	<u>3,134,989</u>	<u>2,981,521</u>	<u>2,477,306</u>	<u>2,204,483</u>
Revenues:				
Charges & Services	1,871,500	1,871,500	1,871,500	1,871,500
Income from Investments	39,400	44,000	44,020	39,000
Miscellaneous	<u>48,950</u>	<u>62,950</u>	<u>56,060</u>	<u>56,060</u>
Total Revenue =	1,959,850	1,978,450	1,971,580	1,966,560
Expenditures:				
Personnel	463,731	479,921	491,221	502,774
Charges & Services	1,255,267	1,278,745	1,248,181	1,248,181
Capital Outlay	54,070	409,000	200,000	200,000
Transfers to Other Funds	<u>340,250</u>	<u>315,000</u>	<u>305,000</u>	<u>308,000</u>
Total Expenditures =	2,113,318	2,482,666	2,244,402	2,258,955
Net Position	2,981,521	2,477,306	2,204,483	1,912,089
Minimum Reserve Net Position	518,416	511,101	514,739	514,752
Min. Capital Res. Net Position	<u>409,000</u>	<u>200,000</u>	<u>200,000</u>	<u>250,000</u>
Reserve Net Position	927,416	711,101	714,739	764,752
Unrestricted Net Position	2,054,105	1,766,205	1,489,745	1,147,337

Water Fund - 45
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Charges & Services							
64410	Commercial User Charges	560,158	525,000	525,000	525,000	525,000	525,000
64415	Wholesale User Charges	112,322	100,000	100,000	100,000	100,000	100,000
64416	Raw Water	16,740	15,300	15,300	15,300	15,300	15,300
64417	Tri County Augmentation	2,415					
64420	Residential User Charges	1,271,586	1,210,000	1,210,000	1,210,000	1,210,000	1,210,000
64430	Rural User Charges	22,175	20,000	20,000	20,000	20,000	20,000
64490	Other Charges For Services	1,449	1,200	1,200	1,200	1,200	1,200
	Subtotal Charges & Services	<u>1,986,845</u>	<u>1,871,500</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 Investments	28,570	20,000	39,400	44,000	44,020	39,000
	Subtotal Income From Investments	<u>28,570</u>	<u>20,000</u>	<u>39,400</u>	<u>44,000</u>	<u>44,020</u>	<u>39,000</u>
Miscellaneous Revenues							
63330	State Grant	106,085					
66230	Other Rental	750	750	750	750	750	750
66410	System Investment Fees	21,000	9,000	9,000	9,000	9,000	9,000
66411	Water Tapping Fee	11,200	4,200	4,200	4,200	4,200	4,200
66520	Sale Of Supplies & Materials						
66550	D.U.R.A. Payment				14,000	7,110	7,110
66570	Other Revenues	32,577	35,000	35,000	35,000	35,000	35,000
	Subtotal Miscellaneous Revenues	<u>171,612</u>	<u>48,950</u>	<u>48,950</u>	<u>62,950</u>	<u>56,060</u>	<u>56,060</u>
Total: Water Fund		<u><u>2,187,027</u></u>	<u><u>1,940,450</u></u>	<u><u>1,959,850</u></u>	<u><u>1,978,450</u></u>	<u><u>1,971,580</u></u>	<u><u>1,966,560</u></u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
41 - Source Of Supply							
22100	Operating Materials & Supplies	505	3,000	500	3,000	3,000	3,000
24200	Repair Parts & Materials	1,926	4,500	2,000	4,500	4,500	4,500
31600	Professional Services	5,697	6,000	2,820	15,000	6,000	6,000
31970	Tri-County (Dallas) Contract	314,922	316,000	316,770	317,000	317,000	317,000
33600	Dues, Memberships & Subscriptions	7,930	8,100	7,930	8,100	8,100	8,100
35100	Vehicle & Equipment Use & Maint.	12,907	12,907	12,907	12,907	12,907	12,907
35150	Fuel Usage	1,105	1,035	1,200	1,035	1,035	1,035
35200	Future Vehicle & Eq. Replacement	5,553	5,553	5,553	7,300	7,300	7,300
43200	Improvements Other Than Buildings				150,000		
	Subtotal Charges & Services	350,545	357,095	349,680	518,842	359,842	359,842
	Total: Source Of Supply	<u>350,545</u>	<u>357,095</u>	<u>349,680</u>	<u>518,842</u>	<u>359,842</u>	<u>359,842</u>
43 - Water Treatment							
31600	Professional Services	472,213	500,000	500,000	500,000	500,000	500,000
	Subtotal Charges & Services	472,213	500,000	500,000	500,000	500,000	500,000
	Total: Water Treatment	<u>472,213</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
44 - Pumping Stations							
34300	Electricity	6,103	9,000	7,000	7,000	7,000	7,000
	Subtotal Charges & Services	6,103	9,000	7,000	7,000	7,000	7,000
	Total: Pumping Stations	<u>6,103</u>	<u>9,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
46 - Transmission & Distribution							
12100	Regular Salaries	293,534	294,882	320,800	326,088	332,610	339,262
12600	Cell Phone Stipend	361	424	424	424	424	424
13100	Overtime	2,030	4,000	2,500	4,000	4,000	4,000
14100	Social Security	23,124	22,897	24,765	25,284	25,783	26,292
14200	Pension Contribution	13,435	14,744	16,040	16,304	16,630	16,963
15100	Group Insurance	72,190	88,792	88,792	97,571	101,474	105,533
15300	Worker's Compensation	12,568	10,410	10,410	10,249	10,300	10,300
	Subtotal Personnel Services	417,242	436,149	463,731	479,921	491,221	502,774

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
22100	Operating Materials & Supplies	13,860	13,000	15,341	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	1,442	2,000	785	2,000	2,000	2,000
24200	Repair Parts & Materials	34,392	60,000	54,095	60,000	40,000	40,000
24600	Asphalt & Other Surfacing	14,480	15,000	2,753	15,000	15,000	15,000
31300	Maintenance Agreement	1,500	5,900	1,500	5,900	5,900	5,900
31600	Professional Services	5,658	5,000	4,396	5,000	5,000	5,000
33100	Travel, Education & Training	2,657	2,000	965	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	0	200	517	200	200	200
35100	Vehicle Equipment Use & Maint.	72,856	72,856	72,856	50,000	50,000	50,000
35150	Fuel Usage	7,080	6,038	6,038	6,038	6,038	6,038
35200	Future Vehicle & Eq. Replacement	25,244	25,244	25,244	26,836	26,836	26,836
35300	Repairs & Maintenance	71	1,000	500	1,000	1,000	1,000
36500	Medical Services	1,165	300	427	300	300	300
38500	IT	23	180	25	1,744	180	180
38710	Other Expenses	1,397	600	2,209	600	600	600
	Subtotal Charges & Services	181,825	209,318	187,651	189,618	168,054	168,054
43200	Improvements Other Than Buildings						
46200	Equipment	10,953	10,000	2,570	9,000		
	Subtotal Capital Outlay	10,953	10,000	2,570	9,000	0	0
Total: Transmission & Distribution		610,020	655,467	653,952	678,539	659,275	670,828
49 - Administration & General							
31100	Liability Insurance	8,824	8,769	8,769	9,839	9,839	9,839
31410	Accounting & Administration Fee	92,655	92,655	92,655	96,611	96,611	96,611
31430	Franchise Tax Equivalents	98,694	93,515	93,515	93,515	93,515	93,515
31600	Professional Services	90	1,300	209	1,300	1,300	1,300
32000	Postage	8,048	9,200	9,200	9,200	9,200	9,200
33100	Travel, Education & Training	483	700	0	700	700	700
33600	Dues, Memberships, & Subscriptions	108	250	125	250	250	250
34100	Telephone	1,258	1,300	1,300	1,300	1,300	1,300
34500	Water Service	525	220	525	220	220	220
38710	Other Expenses	11,621	350	4,638	350	350	350
	Subtotal Charges & Services	222,306	208,259	210,936	213,285	213,285	213,285
Total: Water Admin. & General		222,306	208,259	210,936	213,285	213,285	213,285

Water Fund - 45**Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
50 - Miscellaneous Water Projects							
24400	Construction Materials & Supplies	7,830	50,000	1,500	50,000	25,000	25,000
31600	Professional Services	249,530	200,000	50,000	200,000	175,000	175,000
	Subtotal Capital Outlay	257,360	250,000	51,500	250,000	200,000	200,000
	Total: Miscellaneous Water Projects	<u>257,360</u>	<u>250,000</u>	<u>51,500</u>	<u>250,000</u>	<u>200,000</u>	<u>200,000</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund		115,000	115,000	150,000	155,000	155,000
39048	Transfer to Golf Course Fund	0	145,000	145,000	165,000	150,000	153,000
39092	Loan to D.U.R.A. Fund	86,650	107,000	80,250			
	Total: Miscellaneous Water Projects	<u>86,650</u>	<u>367,000</u>	<u>340,250</u>	<u>315,000</u>	<u>305,000</u>	<u>308,000</u>
Total: Water Fund		<u>2,005,197</u>	<u>2,346,821</u>	<u>2,113,318</u>	<u>2,482,666</u>	<u>2,244,402</u>	<u>2,258,955</u>

Refuse Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Net Position	<u>1,119,606</u>	<u>1,023,435</u>	<u>966,208</u>	<u>909,059</u>
Revenues:				
Charges & Services	667,000	667,000	667,000	667,000
Income from Investments	15,500	15,500	15,500	12,500
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total Revenue =	699,500	699,500	699,500	696,500
Expenditures:				
Personnel	121,909	101,531	103,953	106,248
Charges & Services	523,762	505,196	502,696	502,696
Transfers to Other Funds	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures =	795,671	756,727	756,649	758,944
Net Position	1,023,435	966,208	909,059	846,615
Minimum Reserve Net Position	189,182	189,162	189,736	189,360
Unrestricted Net Position	834,253	777,046	719,323	657,255

Refuse Fund - 47
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Charges & Services							
64410	Commercial User Charges	203,224	195,000	195,000	195,000	195,000	195,000
64415	Wholesale User Charges	12,456	12,000	12,000	12,000	12,000	12,000
64420	Residential User Charges	472,853	460,000	460,000	460,000	460,000	460,000
	Subtotal Charges & Services	<u>688,533</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	11,278	7,000	15,500	15,500	15,500	12,500
	Subtotal Income From Investments	<u>11,278</u>	<u>7,000</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>	<u>12,500</u>
Miscellaneous Revenues							
66570	Other Revenues	12,668	17,000	17,000	17,000	17,000	17,000
	Subtotal Miscellaneous Revenues	<u>12,668</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>712,479</u></u>	<u><u>691,000</u></u>	<u><u>699,500</u></u>	<u><u>699,500</u></u>	<u><u>699,500</u></u>	<u><u>696,500</u></u>

Refuse Fund - 47
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
31 - Trash Collection							
12100	Regular Salaries	90,801	99,932	86,420	68,276	69,642	71,034
12600	Cell Phone Stipend	208	213	213	213	213	213
13100	Overtime	762	1,500	1,500	1,500	1,500	1,500
14100	Social Security	7,087	7,776	6,742	5,354	5,459	5,565
14200	Pension Contribution	4,567	4,997	4,321	3,414	3,482	3,552
15100	Group Insurance	23,087	25,540	17,074	17,459	18,157	18,884
15300	Worker's Compensation	6,808	5,639	5,639	5,315	5,500	5,500
	Subtotal Personnel Services	133,320	145,596	121,909	101,531	103,953	106,248
22100	Operating Materials & Supplies	19,079	20,000	20,000	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	0	100	38	100	100	100
31100	Liability Insurance	1,536	1,528	1,528	1,715	1,715	1,715
31410	Accounting & Administration Fee	85,747	85,747	85,747	89,445	89,445	89,445
31430	Franchise Tax Equivalents	34,378	33,350	33,350	33,350	33,350	33,350
32100	Postage	8,048	8,500	8,500	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	57,766	57,766	57,766	57,766	57,766	57,766
35150	Fuel Usage	19,579	15,525	19,500	19,500	19,500	19,500
35200	Future Vehicle & Eq. Replacement	87,270	87,270	87,270	87,270	87,270	87,270
36500	Medical Services	88	50	63	50	50	50
38300	Trash Dumping Fees	132,166	185,000	185,000	185,000	185,000	185,000
38400	Donations & Contributions	25,000	25,000	25,000	2,500		
38710	Other Expenses	515					
38720	Insurance Deductible						
	Subtotal Charges & Services	471,172	519,836	523,762	505,196	502,696	502,696
	Total: Trash Collection	<u>604,492</u>	<u>665,432</u>	<u>645,671</u>	<u>606,727</u>	<u>606,649</u>	<u>608,944</u>
95 - Transfers To Other Funds							
39048	Transfer To Golf Course Fund	140,150	150,000	150,000	150,000	150,000	150,000
	Total: Transfers To Other Funds	<u>140,150</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>744,642</u>	<u>815,432</u>	<u>795,671</u>	<u>756,727</u>	<u>756,649</u>	<u>758,944</u>

Golf Course Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Unrestricted Net Position	2,238	18,319	9,806	8,494
Revenues:				
Charges & Services	499,439	482,233	484,233	490,053
Transfers From Other Funds	<u>465,000</u>	<u>495,000</u>	<u>510,000</u>	<u>513,000</u>
Total Revenue =	964,439	977,233	994,233	1,003,053
Expenditures:				
Personnel	389,762	416,036	425,101	434,290
Charges & Services	392,763	398,769	401,124	404,424
Capital Outlay	19,895	25,000	25,000	25,000
Debt Service	<u>145,938</u>	<u>145,941</u>	<u>144,320</u>	<u>139,744</u>
Total Expenditures =	948,358	985,746	995,545	1,003,458
Unrestricted Net Position	18,319	9,806	8,494	8,089

Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Golf Course Revenue							
64609	Memberships	41,451	50,000	56,914	56,000	57,000	58,000
64610	Green Fees	241,283	215,000	228,000	215,500	216,000	216,500
64611	Cart Rental	117,860	107,000	107,000	107,000	107,000	109,000
64612	Course Improvement Fee	16,594	17,000	17,000	25,000	25,000	25,000
64613	Driving Range	10,751	10,000	10,875	11,500	12,000	12,500
64614	Pro shop	56,606	54,583	67,061	54,583	54,583	56,403
64616	Lessons	420	2,000	615	2,000	2,000	2,000
66230	Other Rental	2,156	2,500	2,000	2,500	2,500	2,500
66275	Snack Bar Rental	6,400	6,750	6,750	6,750	6,750	6,750
66300	Beverages	2,030	2,000	242	250	250	250
66305	Food	581	375	0	250	250	250
66570	Other Revenues	2,849		2,982	900	900	900
	Subtotal Golf Course	498,981	467,208	499,439	482,233	484,233	490,053
Other Financing Sources							
67718	Transfer From Parks & Rec.	93,170					
67742	Transfer From Sewer	168,180	180,000	170,000	180,000	210,000	210,000
67745	Transfer From Water	0	145,000	145,000	165,000	150,000	153,000
67747	Transfer From Refuse	140,150	150,000	150,000	150,000	150,000	150,000
	Total Subsidies	401,500	475,000	465,000	495,000	510,000	513,000
Total - Golf Course Fund		900,481	942,208	964,439	977,233	994,233	1,003,053

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
40 - Operations Expenses							
12100	Salaries	105,461	114,364	114,364	116,446	118,775	121,150
12200	Part-Time Salaries	69,511	71,652	72,041	78,041	79,602	81,194
12600	Cell Phone Stipend	410	90	714	714	714	714
13100	Overtime	0	500	0	500	500	500
14100	Social Security & Medicare	13,182	14,275	14,315	14,971	15,269	15,572
14200	Pension Contributions	5,226	5,718	5,718	5,822	5,939	6,058
15100	Group Insurance	22,747	24,086	24,086	26,331	27,384	28,480
15300	Worker's Compensation	5,976	5,213	4,948	4,665	4,700	4,700
15400	Unemployment	4,332	2,500	3,000	4,000	4,000	4,000
	Subtotal Personnel	226,845	238,399	239,186	251,490	256,882	262,368
22100	Operating Materials & Supplies	34,254	22,500	22,500	22,500	22,500	23,000
22200	Chemicals & Lab Supplies	35,338	40,000	39,000	41,000	42,000	43,000
25100	Gas & Diesel	9,574	9,800	9,775	10,000	10,000	10,000
31100	Liability Insurance	5,744	6,055	5,768	6,752	6,752	6,752
31600	Professional Services	1,530	3,500	1,330	1,600	1,600	1,700
32200	Advertising & Legal Notices			222			
33100	Travel, Education, & Training	334	500	700	500	500	700
33600	Dues, Memberships, & Subscriptions	670	600	545	600	600	600
34100	Telephone	0	150				
34200	Natural Gas	1,980	2,500	2,500	2,500	2,500	2,500
34300	Electricity	7,136	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	6,087	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	9,725	9,725	9,725	20,000	20,000	20,000
35150	Fuel Usage	45					
35200	Future Vehicle & Eq. Replacement	58,476	58,476	58,476	58,476	58,476	58,476
35300	Repairs & Maintenance	1,732	2,000	623	2,200	2,100	2,200
36500	Medical Services	140	280	315	280	280	280
	Subtotal Charges & Services	174,061	171,286	166,679	181,608	182,508	184,408
42100	Buildings & Improvements	0	17,000	17,000	20,000	25,000	25,000
46200	Equipment	2,995	1,500	2,895	5,000		
	Subtotal Capital Outlay	2,995	18,500	19,895	25,000	25,000	25,000
	Total- Operations Expenses	403,901	428,185	425,760	458,098	464,390	471,776

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
41 - Clubhouse							
12100	Salaries	70,058	74,807	70,801	74,402	75,890	77,408
12200	Part-Time Salaries	35,447	47,277	47,277	55,290	56,396	57,524
12600	Cell Phone Stipend	101	421	421	421	421	421
13100	Overtime	0	250	0	250	250	250
14100	Social Security & Medicare	7,866	9,391	9,065	9,973	10,171	10,374
14200	Pension Contributions	3,412	3,740	3,540	3,720	3,795	3,870
15100	Group Insurance	16,165	17,156	17,156	18,746	19,496	20,276
15300	Worker's Compensation	2,232	2,050	2,316	1,744	1,800	1,800
	Subtotal Personnel	135,281	155,092	150,576	164,546	168,218	171,922
22100	Operating Materials & Supplies	9,155	14,000	14,372	14,000	14,000	14,000
22400	Pro-Shop Supplies	39,855	30,000	36,858	30,000	30,000	31,000
25100	Gas & Diesel	4,993	6,500	6,626	6,500	6,500	6,500
31100	Liability Insurance	7,928	7,880	7,860	8,840	8,840	8,840
31300	Maintenance Agreement	5,628	6,250	6,250	6,250	6,750	6,750
31600	Professional Services	225	1,500	210	1,500	1,500	1,500
32200	Advertising & Legal Notices	2,131	4,000	2,000	3,000	4,000	4,400
33100	Travel, Education, & Training	754	1,000	0	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	110	300	310	400	400	400
34100	Telephone	2,370	2,000	2,000	2,000	2,000	2,000
34200	Natural Gas	2,266	3,000	2,500	3,500	3,500	3,500
34300	Electricity	18,324	17,000	17,000	20,000	21,000	21,000
34500	Water	316	350	350	350	350	350
35100	Vehicle & Equipment Usage	1,054	1,054	1,054	4,722	4,722	4,722
35200	Future Vehicle & Eq. Replacement	30,716	30,716	30,716	30,716	30,716	30,716
35300	Repairs & Maintenance	0	1,000	3,113	1,000	1,000	1,000
36500	Medical Services	105	150	70	150	150	150
38100	Bank Charges	7,685	8,300	8,300	8,300	8,300	8,300
38500	IT	161	120	185	1,165	120	120
38710	Other Expenses	54		88			
38715	Leasehold Expenses			9,379			
	Subtotal Charges & Services	133,830	135,120	149,241	143,393	144,848	146,248
42100	Buildings & Improvements						
46200	Equipment			0		0	
	Subtotal Capital Outlay	0	0	0	0	0	0
Total- Clubhouse		<u>269,111</u>	<u>290,212</u>	<u>299,817</u>	<u>307,939</u>	<u>313,066</u>	<u>318,170</u>

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
42 - Food & Beverage							
12100	Salaries	2,198					
12200	Part-Time Salaries	1,602					
12600	Cell Phone Stipend	21					
13100	Overtime						
14100	Social Security & Medicare	292					
14200	Pension Contributions	90					
15100	Group Insurance	13					
15300	Worker's Compensation	560					
	Subtotal Personnel	4,776	0	0	0	0	0
22100	Operating Materials & Supplies	229					
22425	Food Supplies	217	250		250	250	250
22450	Beverage Supplies	451	1,000		1,000	1,000	1,000
31100	Liability Insurance	720					
	Subtotal Charges & Services	1,617	1,250	0	1,250	1,250	1,250
	Total- Food & Beverage	6,393	1,250	0	1,250	1,250	1,250
68 - Administration & General							
31410	Accounting & Administration Fee	76,843	76,843	76,843	72,518	72,518	72,518
	Subtotal Charges & Services	76,843	76,843	76,843	72,518	72,518	72,518
	Total- Administration & General	76,843	76,843	76,843	72,518	72,518	72,518
90 - Golf Course Bond Costs							
38910	Principal Payments	90,124	94,327	94,327	98,669	101,575	101,575
38920	Interest Expense	56,335	51,611	51,611	47,272	42,745	38,169
	Subtotal Golf Course Bond Costs	146,459	145,938	145,938	145,941	144,320	139,744
	Total - Golf Course Fund	902,707	942,428	948,358	985,746	995,545	1,003,458

Perpetual Care Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>44,590</u>	<u>48,370</u>	<u>50,870</u>	<u>53,370</u>
Revenues:				
Cemetery Lots	<u>3,780</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	<u>3,780</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Fund Balance	48,370	50,870	53,370	55,870

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
64520	Cemetery Lots	4,620	3,500	3,780	3,500	3,500	3,500
		4,620	3,500	3,780	3,500	3,500	3,500
Total - Perpetual Care Fund		4,620	3,500	3,780	3,500	3,500	3,500

Perpetual Care Fund - 51**Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
33 - Cemetery							
49100	Cemetery Lots	0	1,000	0	1,000	1,000	1,000
	Subtotal Capital Outlay	0	1,000	0	1,000	1,000	1,000
Total - Perpetual Care		0	1,000	0	1,000	1,000	1,000

Internal Service Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Net Position	<u>987,386</u>	<u>1,071,469</u>	<u>819,406</u>	<u>624,779</u>
Revenues:				
Charges & Services	1,067,913	1,032,617	#####	#####
Income from Investments	11,500	14,700	12,000	8,000
Miscellaneous	<u>13,048</u>	<u>30,000</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue =	<u>1,092,461</u>	<u>1,077,317</u>	<u>#####</u>	<u>#####</u>
Expenditures:				
Personnel	228,066	255,136	260,943	266,835
Charges & Services	433,362	476,244	469,800	469,800
Capital Outlay	<u>346,950</u>	<u>598,000</u>	<u>513,500</u>	<u>521,200</u>
Total Expenditures =	<u>1,008,378</u>	<u>1,329,380</u>	<u>#####</u>	<u>#####</u>
Net Position	1,071,469	819,406	624,779	412,561
Minimum Reserve Net Position	162,648	164,877	157,216	167,017
Min. Capital Res. Net Position	<u>598,000</u>	<u>513,500</u>	<u>521,200</u>	<u>200,000</u>
Reserve Net Position	<u>760,648</u>	<u>678,377</u>	<u>678,416</u>	<u>367,017</u>
Unrestricted Net Position	310,821	141,029	(53,637)	45,545

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Charges & Services							
64730	Equipment Maintenance Services	489,364	489,364	489,364	406,473	406,473	406,473
64735	Equipment Fuel Charges	86,285	89,589	89,589	89,324	89,324	89,324
64740	Equipment Replacement Charges	488,960	488,960	488,960	536,820	536,820	536,820
	Subtotal Charges & Services	<u>1,064,609</u>	<u>1,067,913</u>	<u>1,067,913</u>	<u>1,032,617</u>	<u>1,032,617</u>	<u>1,032,617</u>
Income From Investments							
66110	Interest On Investments	7,081	5,000	11,500	14,700	12,000	8,000
	Subtotal Income From Investments	<u>7,081</u>	<u>5,000</u>	<u>11,500</u>	<u>14,700</u>	<u>12,000</u>	<u>8,000</u>
Miscellaneous Revenues							
63330	Other State Grants		25,000		25,000		
66570	Other Revenue	679		1,585			
67210	Sale Of Assets	5,702	5,000	4,445	5,000	5,000	5,000
67220	Insurance Recoveries	11,678		7,018			
	Subtotal Miscellaneous Revenues	<u>18,059</u>	<u>30,000</u>	<u>13,048</u>	<u>30,000</u>	<u>5,000</u>	<u>5,000</u>
Total: Internal Service Fund		<u><u>1,089,749</u></u>	<u><u>1,102,913</u></u>	<u><u>1,092,461</u></u>	<u><u>1,077,317</u></u>	<u><u>1,049,617</u></u>	<u><u>1,045,617</u></u>

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
62 - Service Facility							
12100	Regular Salaries	150,978	168,371	168,371	187,609	191,361	195,188
12600	Cell Phone Stipend	126	132	132	132	132	132
13100	Overtime	0	400	0	400	400	400
14100	Social Security	11,754	12,921	12,890	14,393	14,680	14,973
14200	Pension Contribution	7,027	8,419	8,419	9,380	9,568	9,759
15100	Group Insurance	25,555	32,224	32,224	37,983	39,502	41,082
15300	Worker's Compensation	6,712	5,558	6,030	5,239	5,300	5,300
	Subtotal Personnel Services	202,152	228,025	228,066	255,136	260,943	266,835
22100	Operating Materials & Supplies	14,884	20,000	15,000	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	225	500	285	500	230	230
25100	Gas & Diesel	91,789	90,000	87,400	92,000	92,000	92,000
25300	Oil & Lubricants	8,714	9,000	9,000	9,500	9,500	9,500
25400	Tires, Batteries, & Accessories	24,126	24,000	23,200	25,000	25,000	25,000
31100	Liability Insurance	1,536	1,528	1,528	1,715	1,715	1,715
31300	Maintenance Agreement	16,830	18,000	18,700	18,700	18,700	18,700
31600	Professional Services				5,000		
33100	Travel, Education & Training	643	600	276	800	800	800
33600	Dues, Memberships & Subscriptions	3,587	4,080	4,080	4,100	4,100	4,100
34100	Telephone	2,018	1,800	2,100	2,200	2,200	2,200
34200	Natural Gas	2,982	3,520	3,520	3,500	3,500	3,500
34300	Electricity	7,782	9,000	9,000	9,000	9,000	9,000
34400	Trash Collection	324	325	325	325	325	325
34500	Water Service	187	164	125	164	164	164
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle Equipment Use & Maint.	28,472	28,472	28,472	28,472	28,472	28,472
35150	Fuel Usage	4,175	3,623	3,623	4,300	4,300	4,300
35200	Future Vehicle & Eq. Replacement	21,000	21,000	21,000	33,360	33,600	33,600
35310	Fleet Maintenance	109,194	115,000	115,000	124,000	124,000	124,000
38500	IT	23	180	180	1,594	180	180
38710	Other Expenses	273	500	170			
	Subtotal Charges & Services	339,064	351,592	343,284	384,530	378,086	378,086
42100	Buildings & Improvements				8,000		
46200	Equipment				12,000		
	Subtotal Capital Outlay	0	0	0	20,000	0	0
Total: Service Facility		541,216	579,617	571,350	659,666	639,029	644,921

Internal Service Fund - 71**Expenditures**

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
65 - Administration & General							
31100	Liability Insurance	23,702	23,517	23,517	26,388	26,388	26,388
31410	Accounting & Administration Fee	61,934	61,934	61,934	62,326	62,326	62,326
38710	Other Expenses	12	500	100	500	500	500
38720	Insurance Deductible	2,000	2,500	4,527	2,500	2,500	2,500
	Subtotal Charges & Services	87,648	88,451	90,078	91,714	91,714	91,714
	Total: Administration & General	87,648	88,451	90,078	91,714	91,714	91,714
 70 - Capital Equipment Replacement							
46100	Office Equipment	16,312	86,300		75,000		
46200	Equipment	167,189	111,400	254,950	282,000	186,000	259,200
46300	Vehicles	117,875	165,000	92,000	221,000	327,500	262,000
	Subtotal Capital Outlay	301,376	362,700	346,950	578,000	513,500	521,200
	Total:						
	Capital Equipment Replacement	301,376	362,700	346,950	578,000	513,500	521,200
Total: Internal Service Fund		930,240	1,030,768	1,008,378	1,329,380	1,244,243	1,257,835

Employee's Dental Ins. Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>(2,214)</u>	<u>(601)</u>	<u>0</u>	<u>601</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>62,888</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Total Expenditures =	<u>62,888</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Fund Balance	(601)	0	601	1,202

Employee's Dental Insurance Fund - 72
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Contributions							
66440	Contributions By Employees	9,504	9,517	9,517	9,517	9,517	9,517
66450	Contributions By City	50,720	54,984	54,984	54,984	54,984	54,984
	Subtotal Contributions	60,224	64,501	64,501	64,501	64,501	64,501
Other Financing Sources							
67702	Transfer From General Fund						
	Subtotal Contributions	0	0	0	0	0	0
Total: Employee's Dental Insurance Fund		60,224	64,501	64,501	64,501	64,501	64,501

Employee's Dental Ins. Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>(2,214)</u>	<u>(601)</u>	<u>0</u>	<u>601</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>62,888</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Total Expenditures =	<u>62,888</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Fund Balance	(601)	0	601	1,202

Debt Service Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>1,806,444</u>	<u>1,822,844</u>	<u>1,803,400</u>	<u>1,803,400</u>
Revenues:				
Intergovernmental	387,241	389,972	387,500	371,239
Income from Investments	26,400	36,000	36,000	36,000
Other Financing Sources	<u>1,380,614</u>	<u>1,323,952</u>	<u>1,340,270</u>	<u>1,344,462</u>
Total Revenue =	<u>1,794,255</u>	<u>1,749,924</u>	<u>1,763,770</u>	<u>1,751,701</u>
Expenditures:				
Debt Service	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>	<u>1,751,701</u>
Total Expenditures =	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>	<u>1,751,701</u>
Fund Balance	1,822,844	1,803,400	1,803,400	1,803,400
Required Reserve	1,781,905	1,781,905	1,781,905	1,781,905

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
	Intergovernmental Revenues						
63331	Federal Grants (B.A.B.s)	387,686	387,241	387,241	389,972	387,500	371,239
	Subtotal Intergovernmental Revenues	387,686	387,241	387,241	389,972	387,500	371,239
	Income From Investments						
66110	Interest On Investments	18,834	17,000	26,400	36,000	36,000	36,000
	Subtotal Income Form Investments	18,834	17,000	26,400	36,000	36,000	36,000
	Other Financing Sources						
67719	Transfer From CWCI	1,392,470	1,380,614	1,380,614	1,323,952	1,340,270	1,344,462
	Sub. Other Financing Sources	1,392,470	1,380,614	1,380,614	1,323,952	1,340,270	1,344,462
Total - Debt Service Fund		1,798,990	1,784,855	1,794,255	1,749,924	1,763,770	1,751,701

Debt Service Fund - 90
Expenditures

Account # Expenditure by Department		2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
19 - CWCI							
38910	Principal	575,000	590,000	590,000	605,000	625,000	640,000
38920	Interest	1,205,105	1,187,855	1,187,855	1,164,368	1,138,770	1,111,701
Total: CWCI Debt		<u>1,780,105</u>	<u>1,777,855</u>	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>	<u>1,751,701</u>
Total: Debt Service Fund		<u>1,780,105</u>	<u>1,777,855</u>	<u>1,777,855</u>	<u>1,769,368</u>	<u>1,763,770</u>	<u>1,751,701</u>

D.U.R.A. Fund

	Estimated 2018	Budget 2019	Estimated 2020	Estimated 2021
Fund Balance	<u>618</u>	<u>41,003</u>	<u>14</u>	<u>14</u>
Revenues:				
Contributions	<u>119,413</u>	<u>222,655</u>	<u>7,110</u>	<u>7,110</u>
Total Revenue =	<u>119,413</u>	<u>222,655</u>	<u>7,110</u>	<u>7,110</u>
Expenditures:				
Charges & Services	<u>79,028</u>	<u>263,644</u>	<u>7,110</u>	<u>7,110</u>
Total Expenditures =	<u>79,028</u>	<u>263,644</u>	<u>7,110</u>	<u>7,110</u>
Fund Balance	41,003	14	14	14

Delta Urban Renewal Authority Fund - 92
Revenue - 00

Account #	Revenues by Source	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
Intergovernmental Revenues							
63325	Property Tax				7,110	7,110	7,110
63330	Other State Grants	15,473	563,850	39,163	215,545		
	Subtotal Contributions	15,473	563,850	39,163	222,655	7,110	7,110
Miscellaneous Revenue							
66420	Contributions For Construction		5,000	0			
	Subtotal Contributions	0	5,000	0	0	0	0
Income from Investments							
66110	Interest on Investments		10,938	0			
	Subtotal Contributions	0	10,938	0	0	0	0
Other Financing Sources							
67740	Bond Proceeds		1,750,000	0			
67745	Loan Proceeds Water Fund	86,650	107,000	80,250			
	Subtotal Contributions	86,650	1,857,000	80,250	0	0	0
Total: Delta Urban Renewal Authority Fund		102,123	2,436,788	119,413	222,655	7,110	7,110

Delta Urban Renewal Authority Fund - 92
Expenditures

Account #	Expenditure By Department	2017 Actual	2018 Budget	2018 Estimated	2019 Budget	2020 Estimated	2021 Estimated
10 - D.U.R.A.							
31580	Bond Issuance Costs		75,000				
31600	Professional Services	100,936	78,350	30,799			
38710	Other Expenses			24,163			
	Subtotal Charges & Services	<u>100,936</u>	<u>153,350</u>	<u>54,962</u>	<u>0</u>	<u>0</u>	<u>0</u>
42100	Buildings & Improvements		2,156,400	24,066	249,644		
	Subtotal Capital Outlay	<u>0</u>	<u>2,156,400</u>	<u>24,066</u>	<u>249,644</u>	<u>0</u>	<u>0</u>
95 - Transfer to Other Funds							
39045	Transfer to Water Fund			0	14,000	7,110	7,110
39091	Transfer to Debt Service DURA		122,000	0			
	Subtotal Charges & Services	<u>0</u>	<u>122,000</u>	<u>0</u>	<u>14,000</u>	<u>7,110</u>	<u>7,110</u>
Total:							
Delta Urban Renewal Authority Fund		<u><u>100,936</u></u>	<u><u>2,431,750</u></u>	<u><u>79,028</u></u>	<u><u>263,644</u></u>	<u><u>7,110</u></u>	<u><u>7,110</u></u>