

City of Delta, Colorado

2020 Budget



CITY OF DELTA

2020

BUDGET DOCUMENT

ACKNOWLEDGMENTS:

The preparation of the 2020 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 2020 Budget

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FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2020	2021	2022	2023	2024	FUND/DIV
GENERAL FUND						
REROOF MUSEUM	36,000					02-18
POLICE DEPARTMENT: EQUIPMENT	69,947					02-20
TOTAL	105,947	0	0	0	0	
PARKS						
CLELAND PARK: PLAYGROUND & ADA	61,500					15-27
CONFLUENCE PARK: PUMP TRACK, ARENA & TENNIS	101,000					15-29
COTTONWOOD PARK: PARKING LOT, ROAD & FENCE	21,000					15-32
PARKS DEVELOPMENT: IMPROVEMENTS	15,500					15-60
TOTAL	199,000	0	0	0	0	
RECREATION CENTER						
WELLNESS CIRCULATION PUMP		8,000				18-50
TOT POOL BOILER	7,000					18-50
POOL VAC	4,000					18-50
HOT TUB & WELLNESS POOL REPLA	45,000					18-50
WATER SLIDE						18-50
DRAIN COVERS						18-50
TREADMILLS & ELLIPTICALS	35,000	40,000	45,000		50,000	18-53
VENDING MACHINE		3,000				18-60
WASHER & DRYER	4,500					18-64
ROOM A PATIO	3,500					18-64
GYM HVAC				35,000		18-64
CARPET REPLACEMENT/ RUBBER						18-64
52' TV		2,000				18-64
CHILD CARE FURNANCE			2,500			18-64
AUTO DISWASHER			3,500			18-64
SCISSOR LIFT		7,000				18-64
FLOOR SCUBBER		4,000				18-64
FLOORING UPGRADE		60,000				18-64
GYM FLOOR			15,000			18-64
SERVER	10,000					18-65
ON-LINE REGISTRATION	30,000					18-65
PARKS PLAYGROUND EQUIPMENT	410,000					18-80
TOTAL	549,000	124,000	66,000	35,000	50,000	

FIVE YEAR CAPITAL PLAN SUMMARY

FUND/PROJECT	2020	2021	2022	2023	2024	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 -LIBRARY	50,000					19-37
STREET REPAIRS & REPLACEMENT	725,000	500,000	500,000	500,000	500,000	19-48
STORM WATER SYSTEM	525,000	300,000	300,000	300,000	300,000	19-68
TOTAL	1,400,000	900,000	900,000	900,000	900,000	
ELECTRICAL						
SUB-STATION REBUILD	12,000					41-35
SYSTEM REBUILDS	109,000	82,500	82,500			41-40
DMEA ACQUISITIONS		390,000				41-45
BUILDING	4,500	5,000	4,500			41-55
LINE EQUIPMENT	15,500	7,000	7,000			41-55
FIBER OPTIC	164,000					41-57
TOTAL	305,000	484,500	94,000	0	0	
SEWER						
REHAB/MAINTENANCE	425,000	160,000	160,000			42-33
EQUIPMENT	20,000	20,000	20,000			42-34
PLANT EXPANSION	145,000					42-38
TOTAL	590,000	180,000	180,000	0	0	
WATER						
REHAB/MAINTENANCE	1,100,000	200,000	200,000	200,000	200,000	45-50
TOTAL	1,100,000	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	4,000					48-40
TOTAL	24,000	25,000	25,000	25,000	25,000	
INTERNAL SERVICE						
HEATING/COOLING SYSTEM	8,500					71-62
EQUIPMENT	231,000	428,500	431,000	131,400	390,550	71-70
VEHICLES	413,500	229,500	116,500	482,000	154,500	71-70
TOTAL	653,000	658,000	547,500	613,400	545,050	

Resolution #23, 2019

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2020, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2020

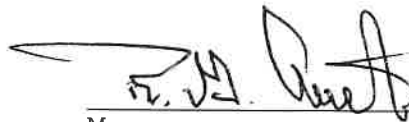
WHEREAS, the City Manager of the City of Delta, pursuant to Section 58 of the City Charter, has prepared and submitted to the City Council of the City of Delta a proposed budget for consideration by the City Council; and

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 19, 2019, 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 2020.

Dated this 19th day of November, 2019.



Mayor

ATTEST:


City Clerk

Resolution #22, 2019

A RESOLUTION LEVYING GENERAL
PROPERTY TAXES FOR THE YEAR OF 2019
TO HELP DEFRAY THE COSTS OF
GOVERNMENT OF THE CITY OF DELTA,
COLORADO, FOR THE 2020 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2020 budget for general operating expenses is \$0.00; and

WHEREAS, the 2019 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$73,860,965.

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 2020 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 2019.

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 19th day of November, 2019.



Mayor

ATTEST:


City Clerk

Ordinance #12, 2019

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 2020 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on
November 19, 2019; and

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

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

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

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

General	5,362,527
Conservation Trust	199,000
Parks & Recreation	3,584,171
C.W.C.I.	2,958,330
M.L.&P.	7,148,650
Sewer	2,109,996
Water	3,044,341
Refuse	711,062
Golf	1,023,626
Perpetual Care	1,000
Internal Service	1,437,218
Employee's Dental	63,950
Debt Service	1,219,751
D.U.R.A.	430,000

ADOPTED on first reading and ordered published this 19th day of November, 2019.




Mayor

ATTEST:



City Clerk

ADOPTED on ~~second~~ and final reading and ordered published
this 5th day of December, 2019.



Mayor

ATTEST:



City Clerk

Resolution #1, 2019

A RESOLUTION ADOPTING A BUDGET FOR THE DELTA URBAN RENEWAL AUTHORITY, DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2020, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2020

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 December 3, 2019, 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 2020.

Dated this 3rd day of December, 2019.


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	2020	Vehicles	2021	Vehicles	2022
Refuse Truck	305,000	PD - Patrol	46,000	PD - Patrol	46,000
Parks - Utility Vehicle	11,500	PD - Patrol	46,000	Sewer - Pickup	24,000
Parks - Mini Truck	18,500	PD - Patrol	46,000	Parks - Pickup	22,500
Rec Center - Passenger Van	35,000	PW - DOC Van	32,500	ISF - Mini Van	24,000
PW - Pickup	43,500	ISF - Van	32,500		116,500
		Parks - Pickup	26,500		
	<u>413,500</u>		<u>229,500</u>		

Equipment		Equipment		Equipment	
Parks - Mower	16,000	ISF - Chipper	85,000	Water - Backhoe	185,000
Parks - Backhoe Forks	2,000	Golf - Carts	220,000	Parks - Utility Vehicle	18,000
Golf - Bunker Rake	12,000	PW - Crack Seal	80,000	Refuse - Rear Loader	215,000
Golf - Mower	41,000	Golf - Mower	32,000	Golf - Beverage Cart	13,000
Golf - Range Picker	5,000	Parks - Utility Vehicle	11,500		431,000
PW - Inspector Equipment	25,000				
PW - Jet Vac	119,000		<u>428,500</u>	Total =	<u>547,500</u>
PW - Flatbed for Truck	4,000				
PW - Dump Trailer	7,000	Total =	<u>658,000</u>		
	<u>231,000</u>				

System	
ISF - Heating/Cooling System	8,500
	<u>8,500</u>
Total =	<u>653,000</u>

City of Delta
City Council

Budget
2020

02-01-33600

Dues, Memberships & Subscriptions

CML	5,874
Club 20	600
Chamber	1,500
Region 10	8,250
	16,224

02-01-38400

City Council Donations

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

02-01-38450

Contributions

All Points	17,318
Delta Housing - 4 Units	0
Technical College of the Rockies	73,000
	90,318

Donation - DCED

42-39-38400	10,000
41-58-38400	10,000
	20,000

General Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	<u>1,458,878</u>	<u>1,679,402</u>	<u>1,092,454</u>	<u>1,035,722</u>
Revenues:				
Taxes	2,726,769	2,777,734	2,791,854	2,833,286
Licenses & Permits	112,073	88,200	88,200	88,200
Intergovernmental	697,049	698,235	579,275	579,275
Charges for Services	58,201	43,800	38,800	38,800
Fine & Forfeitures	25,000	35,000	35,000	35,000
Miscellaneous	66,752	59,000	58,900	59,900
Accounting & Administrative	818,560	823,608	823,608	823,608
Other Financing Sources	<u>500,000</u>	<u>250,000</u>	<u>530,000</u>	<u>615,000</u>
Total Revenue =	<u>5,004,404</u>	<u>4,775,577</u>	<u>4,945,637</u>	<u>5,073,069</u>
Expenditures:				
Personnel	3,511,877	3,657,805	3,713,402	3,798,350
Charges & Services	1,237,334	1,598,774	1,288,966	1,309,966
Capital Outlay	34,668	105,947	0	0
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>4,783,879</u>	<u>5,362,526</u>	<u>5,002,368</u>	<u>5,108,316</u>
Fund Balance	1,679,402	1,092,454	1,035,722	1,000,474
Required Restricted Reserve Fund Bal	361,637	361,637	361,637	361,637

General Fund - 02
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Taxes							
61310	Sales Tax	1,896,330	1,930,582	1,991,147	2,030,969	2,071,589	2,113,021
61320	Use Tax	44,296	27,000	55,357	66,500	40,000	40,000
61410	Cigarette Tax	18,803	21,000	21,000	21,000	21,000	21,000
61510	Franchise Tax - Cable TV	40,299	41,000	41,000	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	110,090	90,000	90,000	90,000	90,000	90,000
61530	Franchise Tax - Equivalents	522,490	510,265	510,265	510,265	510,265	510,265
61540	Occupation Tax	18,697	18,000	18,000	18,000	18,000	18,000
	Subtotal Taxes	2,651,005	2,637,847	2,726,769	2,777,734	2,791,854	2,833,286
Licenses & Permits							
62110	Liquor Licenses	4,790	4,300	4,300	4,300	4,300	4,300
62120	Other Business Licenses	13,115	13,500	17,560	13,500	13,500	13,500
62220	Building Permits	54,918	50,000	73,838	55,000	55,000	55,000
62230	Burial Permits	14,075	13,000	13,000	14,000	14,000	14,000
62240	Animal Licenses	1,240	1,200	3,375	1,400	1,400	1,400
	Subtotal Licenses & Permits	88,138	82,000	112,073	88,200	88,200	88,200
Intergovernmental Revenues							
63320	VOCA Grant	29,090	29,275	29,275	29,275	29,275	29,275
63323	Marketing Grants			7,500	12,500	50,000	45,000
63330	Other State Grants	35,480	50,000	59,852	85,278	10,000	10,000
63331	Marketing Sponsors				18,500	30,000	35,000
66332	PD - G & B Grant				43,600		
63400	School District		50,000	50,000	50,000		
63410	Highway Users Tax	399,565	314,465	389,013	323,082	324,000	324,000
63420	Motor Vehicle Registration	37,528	32,000	37,500	36,000	36,000	36,000
63460	Severance Tax	28,246	25,000	52,099	30,000	30,000	30,000
63470	Mineral Leasing Apportionment	23,200	30,000	31,810	30,000	30,000	30,000
63510	Road & Bridge	39,556	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenues	592,665	570,740	697,049	698,235	579,275	579,275
Charges For Services							
64120	Zoning & Subdivision Fees	4,000	3,200	3,300	3,300	3,300	3,300
64150	Plan Checking Fee	31,554	25,000	40,076	32,000	27,000	27,000
64490	Other Charges for Services	16,603	1,500	6,205	1,500	1,500	1,500
64491	Vehicle Inspection Fees	1,681	500	1,325	500	500	500
64520	Cemetery Lots	6,720	5,000	7,295	6,500	6,500	6,500
	Subtotal Charges For Services	60,558	35,200	58,201	43,800	38,800	38,800
Fines & Forfeitures							
65110	Court Fines & Forfeits	39,875	40,000	25,000	35,000	35,000	35,000
	Subtotal Fines & Forfeitures	39,875	40,000	25,000	35,000	35,000	35,000

General Fund - 02
Revenue - 00

Account # Revenues by Source		2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Miscellaneous Revenues							
64140	Phone, Fax & Copies	439	100	343	100	100	100
64617	Marketing - Special Events			1,639	7,100	8,000	9,000
66570	Other Revenues	44,704	25,000	24,000	25,000	25,000	25,000
66572	Delta Senior Center-Utilities	4,800	4,800	4,800	4,800	4,800	4,800
66460	Donations			13,470			
	Subtotal Misc. Revenues	49,943	29,900	44,252	37,000	37,900	38,900
Accounting and Administrative Charges							
64720	Accounting and Administrative	801,614	818,560	818,560	823,608	823,608	823,608
	Subtotal Accounting and Admin.	801,614	818,560	818,560	823,608	823,608	823,608
Income from Investments							
66110	Interest on Investments	22,633	16,685	22,500	22,000	21,000	21,000
	Sub. Income from Investments	22,633	16,685	22,500	22,000	21,000	21,000
Other Financing Sources							
67741	Transfer From M.L. & P. Fund	115,000	315,000	315,000	250,000	350,000	435,000
67742	Transfer From Sewer Fund		35,000	35,000		30,000	30,000
67745	Transfer From Water Fund	115,000	150,000	150,000		150,000	150,000
	Subtotal Other Financing Sources	230,000	500,000	500,000	250,000	530,000	615,000
Total - General Fund		4,536,431	4,730,932	5,004,404	4,775,577	4,945,637	5,073,069

General Fund - 02
Expenditures

Account # Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 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	1,366	2,362	2,362	2,362	2,362	2,362
15300 Worker's Compensation	264	250	250	260	260	260
Subtotal Personnel	8,735	9,717	9,717	9,727	9,727	9,727
22100 Operating Materials & Supplies	633	250	5	250	250	250
31100 Liability Insurance	820	923	923	925	925	925
31600 Professional Services	6,730		6,848			
32200 Advertising & Legal Notices	400	25	400	25	25	25
33100 Travel, Education & Training	5,001	5,400	6,772	5,400	5,400	5,400
33600 Dues, Memberships & Subscriptions	14,897	15,303	15,113	16,244	16,244	16,244
33700 Public Relations	6,138	4,700	4,700	5,000	5,000	5,000
38400 Donations & Contributions	19,159	7,985	7,985	7,985	7,985	7,985
38450 Contributions To Other Agencies	17,318	18,430	18,430	90,318	18,430	18,430
38475 Economic Incentive		150	150	150	150	150
38500 IT	127	1,143	680	118	118	118
Subtotal Charges & Services	71,223	54,309	62,006	126,415	54,527	54,527
Total - City Council	79,958	64,026	71,723	136,142	64,254	64,254
02 - Boards & Committees						
38755 Planning Commission	168	200	200	200	200	200
38768 Historic Preservation		100		100	100	100
38770 Safety Committee	301	750	250	750	750	750
38771 Citizen Survey		800				
38772 Youth Council		500		500	500	500
Subtotal Charges & Services	469	2,350	450	1,550	1,550	1,550
Total - Boards & Committees	469	2,350	450	1,550	1,550	1,550

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
04 - City Clerk							
12100	Salaries	41,574	43,145	53,379	72,386	73,834	75,310
12600	Cell Phone Stipend		160	160	160	160	160
13100	Overtime			486			
14100	Social Security & Medicare	2,915	3,301	4,083	5,538	5,648	5,761
14200	Pension Contributions	2,061	2,157	2,669	3,619	3,692	3,766
15100	Group Insurance	12,796	13,971	18,186	26,490	27,550	28,652
15300	Worker's Compensation	100	94	94	100	100	100
	Subtotal Personnel	59,446	62,828	79,057	108,293	110,983	113,749
22100	Operating Materials & Supplies	218	200	1,278	200	200	200
31100	Liability Insurance	452	510	510	510	510	510
31300	Maintenance agreement	499	525	499	525	525	525
31600	Professional Services				25,000		
31800	Filing & Recording Fees	380	150	150	150	150	150
33100	Travel, Education & Training	2,188	1,800	1,948	1,800	1,800	1,800
33600	Dues, Memberships & Subscriptions	445	450	450	450	450	450
34100	Telephone	501	500	260	170	170	170
38500	IT	32	286	286	29	29	29
38710	Other Expenses			168			
	Subtotal Charges & Services	4,715	4,421	5,549	28,834	3,834	3,834
Total - City Clerk		64,161	67,249	84,606	137,127	114,817	117,583
05 - Municipal Court							
12100	Salaries	13,856	14,382	21,365	24,129	24,612	25,104
12200	Part-Time Salaries	23,921	24,758	23,921	24,519	25,009	25,510
14100	Social Security & Medicare	2,801	2,994	3,464	3,722	3,796	3,872
14200	Pension Contributions	687	719	1,068	1,206	1,231	1,255
15100	Group Insurance	4,265	4,657	7,467	8,830	9,183	9,551
15300	Worker's Compensation	100	94	94	100	100	100
	Subtotal Personnel	45,630	47,604	57,380	62,506	63,931	65,391

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
22100	Operating Materials & Supplies	92	1,000	1,550	1,000	1,000	1,000
31100	Liability Insurance	56	61	65	65	65	65
31300	Maintenance Agreement	525	545	545	545	545	545
31600	Professional Services	976	3,500	500	57,000	57,000	57,000
33100	Travel, Education & Training	1,071	3,300	1,188	3,300	3,300	3,300
33600	Dues, Memberships & Subscriptions	40	80	80	80	80	80
36500	Medical Services		70	70	70	70	70
38500	IT	32	286	286	29	29	29
38710	Other Expenses			107			
	Subtotal Charges & Services	2,792	8,842	0	62,089	62,089	62,089
Total - Municipal Court		48,422	56,446	57,380	124,595	126,020	127,480
06 - Administration							
12100	Salaries	172,755	179,310	179,310	185,089	188,791	192,567
12500	Vehicle Allowance	4,820	4,800	4,800	4,800	4,800	4,800
12600	Cell Phone Stipend	964	960	960	960	960	960
14100	Social Security & Medicare	13,104	14,158	14,158	14,600	14,883	15,172
14200	Pension Contributions	8,638	8,966	8,966	9,254	9,440	9,628
15100	Group Insurance	27,732	30,619	27,619	31,884	33,159	34,486
15300	Worker's Compensation	300	282	282	285	285	285
15400	Unemployment						
	Subtotal Personnel	228,313	239,094	236,094	246,872	252,318	257,898
22100	Operating Materials & Supplies	4,537	3,500	2,500	3,500	3,500	3,500
31100	Liability Insurance	692	779	779	780	780	780
31300	Maintenance Agreement	1,500	1,555	1,555	1,555	1,555	1,555
31600	Professional Services	3,511	500	500	500	500	500
32200	Advertising & Legal Notices	3,495	2,000	2,000	2,000	2,000	2,000
33100	Travel, Education & Training	1,797	5,000	1,750	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,460	2,200	2,103	2,200	2,200	2,200
34100	Telephone	2,237	2,000	1,056	650	650	650
38500	IT	316	2,183	1,800	294	294	294
38710	Other Expenses	1,105	200	1,381	200	200	200
	Subtotal Charges & Services	21,650	19,917	15,424	16,679	16,679	16,679
Total - Administration		249,963	259,011	251,518	263,551	268,997	274,577

**General Fund - 02
Expenditures**

Account # Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
07 - City Attorney						
31600 Professional Services	55,178	20,000	20,000	20,000	20,000	20,000
Subtotal Charges & Services	55,178	20,000	20,000	20,000	20,000	20,000
Total - City Attorney	55,178	20,000	20,000	20,000	20,000	20,000
08 - Elections						
22100 Operating Materials & Supplies	11,792	10,000	5,700	10,000	0	10,000
Subtotal Charges & Services	11,792	10,000	5,700	10,000	0	10,000
Total - Elections	11,792	10,000	5,700	10,000	0	10,000
12 - Finance						
12100 Salaries	286,279	304,330	304,833	319,074	325,455	331,965
14100 Social Security & Medicare	20,722	23,281	23,320	24,409	24,897	25,395
14200 Pension Contributions	14,296	15,217	15,242	15,954	16,273	16,598
15100 Group Insurance	63,221	68,946	68,946	64,510	67,090	69,774
15300 Worker's Compensation	500	471	471	475	475	475
Subtotal Personnel	385,018	412,245	412,811	424,422	434,191	444,207
22100 Operating Materials & Supplies	3,352	5,800	5,800	5,800	5,800	5,800
31100 Liability Insurance	992	1,114	1,114	1,115	1,115	1,115
31300 Maintenance Agreement	5,627	5,825	5,825	5,825	5,825	5,825
32300 Printing	2,183	4,600	4,200	4,600	4,600	4,600
33100 Travel, Education & Training	641	1,500	740	1,500	1,500	1,500
33600 Dues, Memberships & Subscriptions	715	750	727	750	750	750
34100 Telephone	2,635	2,800	1,074	650	650	650
35200 Future Vehicle & Eq. Replacement	1,600	1,600	1,600	1,600	1,600	1,600
36200 Auditing Service	24,650	28,600	25,400	28,600	28,600	28,600
38100 Bank Charges	34,526	34,000	35,000	34,000	34,000	34,000
38500 IT	63	571	571	59	59	59
38710 Other Expenses		250	222	250	250	250
Subtotal Charges & Services	76,984	87,410	82,273	84,749	84,749	84,749
Total - Finance	462,002	499,655	495,084	509,171	518,940	528,956

**General Fund - 02
Expenditures**

Account # Expenditure By Department		2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
18 - General Government Buildings							
12100	Salaries	25,921	26,502	26,502	28,718	29,292	29,878
12200	Part-Time Salaries	11,081	13,013	13,013	13,866	14,143	14,426
12600	Cell Phone Stipend	55	54	54	54	54	54
14100	Social Security & Medicare	2,784	3,027	3,027	3,262	3,327	3,393
14200	Pension Contributions	1,260	1,325	1,325	1,436	1,465	1,494
15100	Group Insurance	4,728	5,192	5,192	5,409	5,625	5,850
15300	Worker's Compensation	312	293	533	300	300	300
	Subtotal Personnel	46,141	49,406	49,646	53,045	54,207	55,396
22100	Operating Materials & Supplies	5,565	6,500	6,500	6,500	6,500	6,500
31100	Liability Insurance	8,099	8,725	8,725	8,730	8,730	8,730
31600	Professional Services	125	350		350	350	350
34200	Natural Gas	8,296	8,800	8,800	8,800	8,800	8,800
34300	Electricity	19,726	26,000	26,000	26,000	26,000	26,000
34400	Trash Collections	1,764	2,700	1,764	2,700	2,700	2,700
34500	Water Service	1,140	1,200	1,200	1,200	1,200	1,200
34600	Sewer Service	1,330	1,516	1,350	1,516	1,516	1,516
35300	Repairs & Maintenance	18,655	12,500	12,500	19,500	12,500	12,500
	Subtotal Charges & Services	64,700	68,291	66,839	75,296	68,296	68,296
42100	Buildings & Improvements	23,021	29,000	1,706	36,000		
46200	Equipment		18,000				
	Subtotal Capital Outlay	23,021	47,000	1,706	36,000	0	0
Total - General Gov. Buildings		133,862	164,697	118,191	164,341	122,503	123,692

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
20 - Police							
12100	Salaries	1,175,015	1,312,526	1,320,000	1,323,512	1,349,982	1,376,982
12200	Part-Time Salaries	19,259	25,153	25,153	26,722	27,256	27,802
12600	Cell Phone Stipend	642	7,679	7,679	7,679	8,319	8,319
13100	Overtime	22,874	24,500	30,000	32,000	25,000	25,000
14100	Social Security & Medicare	26,265	29,023	30,192	29,314	29,613	30,012
14200	Pension Contributions	109,808	124,729	125,874	125,828	128,475	131,175
15100	Group Insurance	253,791	333,657	333,657	362,403	376,899	391,975
15300	Worker's Compensation	37,483	35,538	35,538	36,000	36,000	36,000
15400	Unemployment						
15700	PD State Disability	26,385	31,085	31,085	31,370	32,058	32,760
	Subtotal Personnel	1,671,522	1,923,890	1,939,179	1,974,828	2,013,603	2,060,025
22100	Operating Materials & Supplies	45,211	44,520	42,000	47,020	45,000	45,000
22800	Uniforms & Protective Clothing	7,293	15,000	16,000	17,500	10,000	10,000
31100	Liability Insurance	19,844	22,537	22,537	22,540	22,540	22,540
31300	Maintenance Agreement	16,522	17,572	17,572	20,531	20,531	20,531
31600	Professional Services	2,000	3,500	3,500	53,500	3,500	3,500
32200	Advertising & Legal Notices	715	500	500	700	500	500
33100	Travel, Education & Training	22,691	10,000	10,185	20,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	1,700	1,400	1,400	1,700	1,700	1,700
34100	Telephone	7,097	8,700	4,345	5,600	5,600	5,600
34200	Natural Gas	1,380	1,083	1,250	1,083	1,083	1,083
34300	Electricity	4,582	5,000	5,000	5,000	5,000	5,000
34400	Trash Collections	648	650	650	650	650	650
34500	Water Service	168	350	225	350	350	350
34600	Sewer Service	369	360	360	360	360	360
35100	Vehicle & Equipment Usage	45,101	45,101	45,101	45,101	45,101	45,101
35150	Fuel Usage	24,266	25,000	25,000	25,000	25,000	25,000
35200	Future Vehicle & Eq. Replacement	64,191	64,191	64,191	76,858	76,858	76,858
35300	Repairs & Maintenance	1,232			12,700		
36500	Medical Services	2,967	3,500	2,200	3,500	3,500	3,500
38500	IT	460	3,485	2,284	359	359	359
38770	Crime Prevention	454	1,000	450	2,000	2,000	2,000
38771	Firearms Supplies	2,073	1,500	8,335	2,000	2,000	2,000
38775	Juvenile Diversion	9,727	10,287	10,287	10,645	10,645	10,645
38776	Rental	2,250	2,250	2,250	2,250	2,250	2,250
	Subtotal Charges & Services	282,941	287,486	285,622	376,947	294,527	294,527
42100	Buildings & Improvements		25,175	4,000			
46200	Equipment	17,018	23,064	28,962	69,947		
	Subtotal Capital Outlay	17,018	48,239	32,962	69,947	0	0
Total - Police		1,971,481	2,259,615	2,257,763	2,421,722	2,308,130	2,354,552

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
28 - GIS							
12100	Salaries	59,651	64,480	64,480	67,382	68,730	70,104
14100	Social Security & Medicare	4,388	4,933	4,933	5,155	5,258	5,363
14200	Pension Contributions	2,983	3,224	3,224	3,369	3,436	3,505
15100	Group Insurance	13,897	15,209	15,209	15,842	16,476	17,135
15300	Worker's Compensation	96	91	91	96	96	96
	Subtotal Personnel	81,015	87,937	87,937	91,844	93,996	96,203
22100	Operating Materials & Supplies	1,118	1,000	2,387	1,200	1,200	1,200
31100	Liability Insurance	60	69	69	70	70	70
31300	Maintenance Agreement	5,495	5,500	5,500	5,500	5,500	5,500
31600	Professional Services		500		500	500	500
33100	Travel, Education & Training		250		250	250	250
34100	Telephone	501	500	254	170	170	170
38500	IT	32	286	180	29	29	29
38710	Other Expenses		50		50	50	50
46200	Equipment			1,400			
	Subtotal Charges & Services	7,206	8,155	9,790	7,769	7,769	7,769
Total - GIS		88,221	96,092	97,727	99,613	101,765	103,972
29 - Building Official							
12100	Salaries	40,502		27,944	59,514	60,704	61,918
12200	Part-Time Salaries	3,553		1,869	1,869	1,869	1,869
14100	Social Security & Medicare	3,326		2,138	4,553	4,644	4,737
14200	Pension Contributions	1,150		1,397	2,976	3,035	3,096
15100	Group Insurance	2,137		5,492	15,969	5,492	5,492
15300	Worker's Compensation	165		23	23	23	23
	Subtotal Personnel	50,870	0	38,863	84,904	75,767	77,135

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
22100	Operating Materials & Supplies	88	3,500	2,605	5,500	500	500
31100	Liability Insurance	92					
31300	Maintenance Agreement		900		1,000	1,000	1,000
31600	Professional Services	61,892	68,000	68,000	12,000	12,000	10,000
33100	Travel, Education & Training	731			2,500	2,500	2,500
33600	Dues, Memberships & Subscriptions	50		135	500	500	500
34100	Telephone	501		234	170	170	170
35100	Vehicle & Equipment Usage	732		420	732	732	732
35150	Fuel Usage	113		84	265	265	265
35200	Future Vehicle & Eq. Replacement	422		211	2,195	2,195	2,195
38500	IT	32		180			
38710	Other Expenses	16		71			
	Subtotal Charges & Services	64,669	72,400	71,940	24,862	19,862	17,862
Total - Building Official		115,539	72,400	110,803	109,766	95,629	94,997
30 - Community Development							
12100	Salaries	148,925	154,056	92,469	45,017	45,917	46,836
12600	Cell Phone Stipend	1,124	1,120	39	1,120	1,120	1,120
13100	Overtime		100	469	100	100	100
14100	Social Security & Medicare	11,171	11,879	7,113	3,537	3,606	3,676
14200	Pension Contributions	7,446	7,703	4,623	2,251	2,296	2,342
15100	Group Insurance	24,535	26,918	11,793	15,817	16,450	17,108
15300	Worker's Compensation	116	111	90	115	115	115
	Subtotal Personnel	193,317	201,886	116,596	67,957	69,604	71,296
22100	Operating Materials & Supplies	620	2,500	4,351	1,000	1,000	1,000
31100	Liability Insurance	156	165	165	165	165	165
31300	Maintenance Agreement	900	935	932	935	935	935
31600	Professional Services	3,752	82,000	60,000	179,000	59,000	59,000
32200	Advertising & Legal Notices	188	150	401	150	150	150
33100	Travel, Education & Training	2,058	2,200	815	2,200	2,200	2,200
33600	Dues, Memberships & Subscriptions	280	300		300	300	300
34100	Telephone	1,052	1,000	487	1,000	1,000	1,000
38500	IT	95	856	540	325	325	325
38710	Other Expenses	35	100		100	100	100
	Subtotal Charges & Services	9,136	90,206	67,691	185,175	65,175	65,175
Total - Community Development		202,453	292,092	184,287	253,132	134,779	136,471

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
32 - Street Maintenance							
12100	Salaries	206,579	187,905	187,905	204,490	199,290	203,275
12600	Cell Phone Stipend	263	638	638	638	638	638
13100	Overtime	1,694	2,500	2,160	2,500	2,500	2,500
14100	Social Security & Medicare	15,418	14,615	14,589	15,884	15,486	15,791
14200	Pension Contributions	9,417	9,395	9,395	10,225	9,964	10,164
15100	Group Insurance	43,205	44,473	44,473	46,324	48,177	50,104
15300	Worker's Compensation	17,839	16,350	16,350	16,500	16,500	16,500
	Subtotal Personnel	294,415	275,876	275,510	296,560	292,555	298,972
22100	Operating Materials & Supplies	33,040	35,000	35,000	35,000	35,000	35,000
24600	Asphalt & Other Surfacing	37,913	35,000	35,000	42,000	42,000	45,000
31100	Liability Insurance	4,436	4,887	4,887	4,900	4,900	4,900
31300	Maintenance Agreement		4,500		4,500	4,500	4,500
31600	Professional Services	4,024	10,000	10,243	10,000	10,000	10,000
31610	Weed Abatement	23,406	26,500	26,500	30,000	30,000	30,000
32200	Advertising & Legal Notices	929	500	100	500	500	500
33100	Travel, Education & Training	1,676	2,000	1,529	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	500	1,500	1,279	1,500	1,500	1,500
34100	Telephone	2,185	1,900	1,546	1,900	1,900	1,900
34200	Natural Gas	2,889	4,500	3,000	4,500	4,500	4,500
34300	Electricity	30,366	31,000	31,000	31,000	31,000	31,000
34400	Trash Collections	342	325	325	325	325	325
34500	Water Service	206	320	320	320	320	320
34600	Sewer Service	655	671	671	671	671	671
35100	Vehicle & Equipment Usage	108,431	50,000	50,000	53,500	53,500	53,500
35150	Fuel Usage	9,400	8,625	8,625	8,625	8,625	8,625
35200	Future Vehicle & Eq. Replacement	74,571	89,329	89,329	89,329	89,329	89,329
35300	Repairs & Maintenance		5,000	139			
36500	Medical Expenses	454	225	631	225	225	225
38500	IT	63	571	359	59	59	59
38710	Other Expenses	153	150	85	150	150	150
46200	Equipment	2,399					
	Subtotal Charges & Services	338,038	312,503	300,568	321,004	321,004	324,004
Total - Street Maintenance		632,453	588,379	576,078	617,564	613,559	622,976

General Fund - 02
Expenditures

Account # Expenditure By Department		2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
44 - Animal Control							
22100	Operating Materials & Supplies	13		1,864	2,500	2,500	2,500
31100	Liability Insurance	4,559	5,059	5,059	5,060	5,060	5,060
31600	Professional Services	21,244	19,800	19,800	19,800	19,800	19,800
33600	Dues, Memberships & Subscriptions			45			
34100	Telephone		625	170	170	170	170
34200	Natural Gas	1,657	2,200	1,700	2,200	2,200	2,200
34300	Electricity	1,571	1,500	1,500	1,500	1,500	1,500
34400	Trash Collections	324	270	324	270	270	270
34500	Water Service	206	160	160	160	160	160
34600	Sewer Service	384	350	384	350	350	350
35100	Vehicle & Equipment Usage	2,475	2,475	2,475	2,475	2,475	2,475
35150	Fuel Usage	594	575	575	575	575	575
35200	Future Vehicle & Eq. Replacement	1,138	1,138	1,138	2,175	2,175	2,175
35300	Repairs & Maintenance	712	1,000	686	5,000	1,000	1,000
38500	IT	3	286	147	29	29	29
	Subtotal Charges & Services	34,880	35,438	36,027	42,264	38,264	38,264
42100	Buildings & Improvements	0					
	Subtotal Capital Outlay	0	0	0	0	0	0
Total - Animal Control		34,880	35,438	36,027	42,264	38,264	38,264

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
45 - Code Enforcement							
12100	Salaries	50,521	53,497	48,569	45,358	46,265	47,190
12600	Cell Phone Stipend	347	320	320	320	320	320
13100	Overtime				500	500	500
14100	Social Security & Medicare	3,818	4,117	3,740	3,533	3,602	3,673
14200	Pension Contributions	2,362	2,675	2,428	2,268	2,313	2,360
15100	Group Insurance	9,220	7,665	16,936	18,753	19,503	20,283
15300	Worker's Compensation	524	495	495	500	500	500
	Subtotal Personnel	66,792	68,769	72,488	71,232	73,004	74,826
22100	Operating Materials & Supplies	49	150	172	150	150	150
22800	Uniforms & Protective Clothing				1,000		
31100	Liability Insurance	2,620	2,950	2,950	2,950	2,950	2,950
31300	Maintenance Agreement	600	625	621	625	625	625
32200	Advertising & Legal Notices				200	200	200
33100	Travel, Education & Training				2,500		
33600	Dues, Memberships & Subscriptions				200	200	200
38500	IT	32	286	180	29	29	29
38710	Other Expenses	326					
46200	Equipment			1,361			
	Subtotal Charges & Services	3,627	4,011	5,284	7,654	4,154	4,154
Total - Code Enforcement		70,419	72,780	77,772	78,886	77,158	78,980

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
47 - Cemetery							
12100	Salaries	37,648	40,067	40,067	44,526	45,417	46,325
12200	Part - Time Salaries		14,418	15,000	17,961	18,320	18,687
12600	Cell Phone Stipend	321	320	320	320	320	320
14100	Social Security & Medicare	2,679	4,193	4,237	4,805	4,900	4,998
14200	Pension Contributions	1,845	2,003	2,003	2,226	2,271	2,316
15100	Group Insurance	17,027	18,522	18,522	19,305	20,077	20,880
15300	Worker's Compensation	5,084	4,792	4,792	4,900	4,900	4,900
	Subtotal Personnel	64,604	84,315	84,941	94,043	96,205	98,426
22100	Operating Materials & Supplies	6,395	6,500	5,000	6,600	6,600	6,600
22200	Chemicals & Lab Supplies	3,520	6,000	3,500	7,000	7,000	7,000
31100	Liability Insurance	440	497	497	500	500	500
31300	Maintenance Agreement	157	165	165	165	165	165
31350	Tree & Landscaping		1,000	157	1,000	1,000	1,000
31600	Professional Services		500		500	500	500
34100	Telephone			140	205	205	205
34300	Electricity	2,856	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	324	350	324	350	350	350
34500	Water Service	42,121	42,000	43,000	53,000	53,000	53,000
34600	Sewer Service	300	350	350	350	350	350
35100	Vehicle & Equipment Usage	8,923	8,923	8,923	8,923	8,923	8,923
35150	Fuel Usage	3,291	3,105	3,105	3,105	3,105	3,105
35200	Future Vehicle & Eq. Replacement	9,613	9,613	9,613	9,613	9,613	9,613
36500	Medical Expenses	180	300		300	300	300
	Subtotal Charges & Services	78,120	82,053	77,524	94,361	94,361	94,361
Total - Cemetery		142,724	166,368	162,465	188,404	190,566	192,787

General Fund - 02
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
74 - Marketing							
12100	Salaries			35,129	49,132	50,115	51,117
12600	Cell Phone Stipend			147	147	147	147
13100	Overtime			236	236	236	236
14100	Social Security & Medicare			2,717	3,788	3,863	3,940
14200	Pension Contributions			1,756	2,457	2,506	2,556
15100	Group Insurance			11,662	15,804	16,436	17,094
15300	Worker's Compensation			10	10	10	10
	Subtotal Personnel	0	0	51,657	71,573	73,313	75,099
22100	Operating Materials & Supplies			14,000	10,000	12,000	14,000
31100	Liability Insurance			17	20	20	20
31600	Professional Services			5,823	15,000	42,000	50,000
33100	Travel, Education & Training				1,000	1,000	1,000
34100	Telephone			143	170	170	170
38500	IT						
38710	Other Expenses			604			
	Subtotal Charges & Services	0	0	20,587	26,190	55,190	65,190
Total - Marketing		0	0	72,244	97,763	128,503	140,289
76 - Fort							
22100	Operating Materials & Supplies	320		240	250	250	250
31100	Liability Insurance	8,152	9,171	9,171	9,171	9,171	9,171
34100	Telephone	972	950	530	690	690	690
34300	Electricity	558	500	820	1,000	1,000	1,000
34400	Trash Collections	216		378	500	500	500
35300	Repairs & Maintenance				10,000		
38500	IT	177	1,600	996	165	165	165
	Subtotal Charges & Services	10,395	12,221	12,135	21,776	11,776	11,776
Total - Culture		10,395	12,221	12,135	21,776	11,776	11,776
77 - IT							
22100	Operating Materials & Supplies	2,154	2,000	2,000	2,000	2,000	2,000
31600	Professional Services	11,280	15,000	10,000	15,000	15,000	15,000
33600	Dues, Memberships & Subscriptions	9,144	9,115	9,115	9,115	9,115	9,115
46200	Equipment		5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	22,578	31,115	26,115	31,115	31,115	31,115
Total - IT		22,578	31,115	26,115	31,115	31,115	31,115

**General Fund - 02
Expenditures**

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
78 - Marketing							
31600	Professional Services		70,000				
	Subtotal Charges & Services	0	70,000	0	0	0	0
	Total - Marketing	0	70,000	0	0	0	0
90 - Non - Departmental							
22100	Operating Materials & Supplies	1,769	2,000	1,500	2,000	2,000	2,000
31100	Liability Insurance	8,412	9,465	9,465	9,465	9,465	9,465
31300	Maintenance Agreement	7,173	6,180	6,180	6,180	6,180	6,180
32100	Postage	6,358	8,400	7,450	8,400	8,400	8,400
34100	Telephone	7,399	6,200	2,000	1,000	1,000	1,000
37100	Lease Agreement	359	1,000	400	1,000	1,000	1,000
38710	Other Expenses	1,143	1,000	1,000	1,000	1,000	1,000
38715	Tabor Refund			36,315			
38720	Insurance Deductible	4,820	5,000	1,500	5,000	5,000	5,000
	Subtotal Charges & Services	37,433	39,245	65,810	34,045	34,045	34,045
	Total - Non - Departmental	37,433	39,245	65,810	34,045	34,045	34,045
Total - General Fund		4,434,383	4,879,179	4,783,880	5,362,527	5,002,369	5,108,316

Conservation Trust Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	262,116	303,243	200,843	296,043
Revenues:				
Intergovernmental	91,000	91,000	91,000	91,000
Income from Investments	4,100	5,600	4,200	4,000
Total Revenue =	95,100	96,600	95,200	95,000
Expenditures:				
Capital Outlay	53,973	199,000	0	0
Total Expenditures =	53,973	199,000	0	0
Fund Balance	303,243	200,843	296,043	391,043

Conservation Trust Fund - 15
Revenue - 00

Account	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Intergovernmental Revenues							
63440	Lottery Proceeds	88,202	91,000	91,000	91,000	91,000	91,000
	Subtotal Intergov. Revenues	88,202	91,000	91,000	91,000	91,000	91,000
Income From Investments							
66110	Interest on Investments	5,000	2,360	4,100	5,600	4,200	4,000
	Sub. Income From Investmen	5,000	2,360	4,100	5,600	4,200	4,000
Total - Conservation Trust Fund		93,202	93,360	95,100	96,600	95,200	95,000

Conservation Trust Fund - 15
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
25 -Mountain View Park							
43200	Improvements other than Buildings	3,318		427			
	Total: Mountain View Park	3,318	0	427	0	0	0
27 -Cleland Park							
43200	Improvements other than Buildings	1,291	88,859	516	61,500		
	Total: Cleland Park	1,291	88,859	516	61,500	0	0
29 -Confluence Park							
43200	Improvements other than Buildings	32,552	40,000	40,000	101,000	0	0
	Total: Confluence Park	32,552	40,000	40,000	101,000	0	0
32 -Cottonwood Park							
43200	Improvements other than Buildings	44,554		6,530	21,000		
	Total: Cottonwood Park	44,554	0	6,530	21,000	0	0
60 - Parks Development							
22100	Operating Materials & Supplies	6,464	6,500	6,500	6,500		
	Subtotal Charges & Services	6,464	6,500	6,500	6,500	-	-
43200	Improvements other than Buildings	-	5,500	-	9,000	-	-
	Subtotal Capital Outlay	-	5,500	-	9,000	-	-
	Total: Parks Development	6,464	12,000	6,500	15,500	0	0
Total Conservation Trust Fund		88,179	140,859	53,973	199,000	0	0

Parks & Recreation Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	491,853	488,625	256,432	99,581
Revenues:				
Taxes	2,046,514	2,097,469	2,111,589	2,153,021
Admissions	452,500	447,500	454,500	459,500
Fees	34,000	37,000	39,000	40,000
Youth	69,000	70,000	71,000	72,000
Aquatics	31,550	33,500	34,750	36,000
Rental	54,630	55,350	56,050	56,750
Miscellaneous	120,233	511,159	105,560	107,290
Transfers From Other Fund		100,000	120,000	200,000
Total Revenue =	2,808,427	3,351,978	2,992,449	3,124,561
Expenditures:				
Personnel	1,761,510	2,014,524	2,051,322	2,096,549
Charges & Services	1,025,744	1,020,647	976,978	966,958
Capital Outlay	24,401	549,000	121,000	66,000
Total Expenditures =	2,811,655	3,584,171	3,149,300	3,129,507
Fund Balance	488,625	256,432	99,581	94,635

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Taxes							
61310	Sales Tax	1,896,330	1,930,582	1,991,147	2,030,969	2,071,589	2,113,021
61320	Use Tax	44,305	27,000	55,367	66,500	40,000	40,000
	Subtotal Taxes	1,940,635	1,957,582	2,046,514	2,097,469	2,111,589	2,153,021
Admissions							
64670	Recreation Center Memberships	171,879	155,000	173,500	176,000	177,000	178,000
64603	Fitness Training Revenue	58,420	47,000	56,000	41,000	44,000	45,000
64677	School Programs	6,500	6,500	6,500	6,500	6,500	6,500
64610	Leisure Recreation Fees	11,453	11,000	11,500	20,000	21,000	22,000
64611	General Daily Admissions	107,971	120,000	114,000	115,000	116,000	117,000
64614	General Punch Passes	97,939	100,000	91,000	89,000	90,000	91,000
	Subtotal Admissions	454,162	439,500	452,500	447,500	454,500	459,500
Fees							
64665	Adult Sports	30,559	28,500	34,000	37,000	39,000	40,000
	Subtotal Fees	30,559	28,500	34,000	37,000	39,000	40,000
Youth							
64660	Youth Sports	66,226	62,000	69,000	70,000	71,000	72,000
	Subtotal Youth	66,226	62,000	69,000	70,000	71,000	72,000
Aquatics							
64673	Other Swimming Pool	6,566	8,000	8,250	8,500	8,750	9,000
64674	Swimming Lessons & Classes	28,091	28,000	23,300	25,000	26,000	27,000
	Subtotal Aquatics	34,657	36,000	31,550	33,500	34,750	36,000
Rental							
66230	Other Rentals						
64652	Concessions Sales - Rental	1,700	1,700	1,800	1,800	1,800	1,800
66235	Equipment Rental	1,930	2,000	2,300	2,400	2,500	2,750
66245	Child Care Rental	5,700	5,700	5,700	5,700	5,700	5,800
66250	Recreation Facility	40,581	38,000	38,000	38,500	39,000	39,250
66260	Recreation Field		250	230	250	250	250
66270	Parks Rental	6,475	6,000	6,600	6,700	6,800	6,900
66275	Snack Bar Rental	4,038					
	Subtotal Rental	60,424	53,650	54,630	55,350	56,050	56,750

Parks & Recreation Fund - 18
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Miscellaneous							
63600	Other State Grants	19,859	246,206	14,324	407,059		
64681	Sales of Merchandise	11,378	14,500	10,000	11,000	11,500	12,000
64682	Vending Machine	15,658	16,500	19,000	19,500	19,750	20,000
66474	Silver Sneakers	52,052	43,000	61,000	43,000	44,000	45,000
66477	Silver & Fit	7,375	9,000	6,000	6,500	6,750	7,000
66536	Advertising	1,260	1,500	1,056	2,500	3,000	3,250
66550	Optuim United				18,000	19,000	19,500
66570	Other	9,769		3,953			
	Subtotal Miscellaneous	117,351	330,706	115,333	507,559	104,000	106,750
Income From Investments							
66110	Interest on Investments	4,649	4,800	4,900	3,600	1,560	540
	Sub. Income From Investment	4,649	4,800	4,900	3,600	1,560	540
Other Financing Sources							
67702	Transfer From ML&P				100,000	120,000	200,000
	Total Subsidies	0	0	0	100,000	120,000	200,000
Total - Parks & Recreation Fund		2,708,663	2,912,738	2,808,427	3,351,978	2,992,449	3,124,561

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
50 -Aquatics							
12100	Salaries	87,221	81,334	81,334	85,876	87,594	89,345
12200	Part - Time Salaries	194,105	215,000	215,000	238,776	243,552	248,423
12600	Cell Phone Stipend	135	320		320	320	320
13100	Overtime			716			
14100	Social Security & Medicare	21,375	22,694	22,670	24,860	25,357	25,864
14200	Pension Contributions	2,159	4,067	4,067	4,294	4,380	4,467
15100	Group Insurance	16,003	15,452	15,452	16,091	16,735	17,404
15300	Worker's Compensation	10,873	8,616	8,616	9,000	9,000	9,000
	Subtotal Personnel	331,871	347,483	347,854	379,217	386,936	394,823
22100	Operating Materials & Supplies	6,937	12,000	10,000	12,000	12,500	12,750
22200	Chemicals & Lab Supplies	16,458	20,000	20,000	21,000	21,500	22,000
22800	Uniforms & Protective Clothing	649	1,300	800	1,300	900	950
31100	Liability Insurance	20,681	22,837	22,840	22,840	22,840	22,840
32200	Advertising & Legal Notices		175		150	150	150
33100	Travel , Education & Training	2,803	2,800	2,280	2,000	2,250	2,500
33600	Dues, Memberships & Subscrip	94	100	850	850	100	150
35300	Repairs & Maintenance	24,950	17,000	17,000	17,000	15,000	16,000
36500	Medical Services	515	500	700	700	750	800
38710	Other	224		224			
	Subtotal Charges & Services	73,311	76,712	74,694	77,840	75,990	78,140
42100	Buildings & Improvement				45,000		
46200	Equipment	3,747	7,000		11,000	8,000	
	Subtotal Capital Outlay	3,747	7,000	0	56,000	8,000	0
Total: Aquatics		<u>408,929</u>	<u>431,195</u>	<u>422,548</u>	<u>513,057</u>	<u>470,926</u>	<u>472,963</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
52 - Sports							
12100	Salaries	66,698	79,062	79,062	101,769	103,804	105,880
12200	Part - Time Salaries	48,257	61,907	54,000	55,989	57,109	58,251
12600	Cell Phone Stipend	378	320	579	320	320	320
13100	Overtime			135			
14100	Social Security & Medicare	8,393	10,809	10,224	12,093	12,334	12,581
14200	Pension Contributions	2,659	3,953	3,953	5,088	5,190	5,294
15100	Group Insurance	23,951	32,355	32,355	33,725	35,074	36,477
15300	Worker's Compensation	2,756	2,872	2,872	3,000	3,000	3,000
	Subtotal Personnel	153,092	191,278	183,180	211,984	216,832	221,803
22100	Operating Materials & Supplies	5,046	5,000	5,000	5,000	5,000	5,000
26925	Youth Sports	39,128	34,000	38,000	40,000	40,000	40,000
26950	Adult Sports	4,797	5,000	5,000	8,000	8,000	8,000
31100	Liability Insurance	288	323	323	325	325	325
31600	Professional Services	560	700	700	750	800	850
32200	Advertising & Legal Notices	136					
33100	Travel , Education & Training	238	250	500	1,000	250	250
33600	Dues, Memberships & Subscrip	159	200	235	250	250	250
36500	Medical Services	350	500	525	525	525	525
38710	Other	2,032	2,000	1,680	2,000	2,000	2,000
	Subtotal Charges & Services	52,734	47,973	51,963	57,850	57,150	57,200
Total: Sports		205,826	239,251	235,143	269,834	273,982	279,003

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
53 - Fitness							
12100	Salaries	56,241	53,178	53,178	69,398	70,786	72,202
12200	Part - Time Salaries	54,221	68,790	72,000	46,500	47,430	48,379
12600	Cell Phone Stipend	161	160	160	160	160	160
14100	Social Security & Medicare	8,360	9,343	9,588	8,878	9,056	9,237
14200	Pension Contributions	2,525	2,659	2,659	3,470	3,539	3,610
15100	Group Insurance	13,924	15,202	15,202	16,427	17,084	17,767
15300	Worker's Compensation	3,518	2,872	2,872	3,000	3,000	3,000
	Subtotal Personnel	138,950	152,204	155,659	147,833	151,055	154,354
22100	Operating Materials & Supplies	29,774	25,000	25,000	14,000	14,500	14,750
31100	Liability Insurance	156	174	174	175	175	175
31600	Professional Services	9,250	9,000	11,000	11,500	11,750	12,000
33100	Travel , Education & Training	3,827	4,000	3,000	4,000	4,000	4,000
33600	Dues, Memberships & Subscrip	682	690	690	700	750	800
35300	Repairs & Maintenance	9,716	15,000	16,000	15,000	15,000	15,500
36500	Medical Services	200	200	140	200	200	200
38710	Other	32		709	710	710	710
	Subtotal Charges & Services	53,637	54,064	56,713	46,285	47,085	48,135
46200	Equipment				35,000	40,000	45,000
	Subtotal Capital Outlay	0	0	0	35,000	40,000	45,000
Total: Fitness		<u>192,587</u>	<u>206,268</u>	<u>212,372</u>	<u>229,118</u>	<u>238,140</u>	<u>247,489</u>

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
54 - Facility Operations/ Special Events							
12100	Salaries	51,445	60,984	60,984	28,943	29,522	30,112
12200	Part - Time Salaries	4,237	3,800	3,800	10,000	10,200	10,404
12600	Cell Phone Stipend	321	320	320	320	320	320
14100	Social Security & Medicare	4,089	4,980	4,980	3,004	3,063	3,124
14200	Pension Contributions	2,562	3,049	3,049	1,447	1,476	1,506
15100	Group Insurance	13,950	15,202	15,202	7,918	8,235	8,564
15300	Worker's Compensation	632	595	595	610	610	610
	Subtotal Personnel	77,236	88,931	88,931	52,242	53,426	54,640
22100	Operating Materials & Supplies	2,291	4,000	4,000	12,000	22,500	12,750
31100	Liability Insurance	156	174	174	175	175	175
31600	Professional Services	2,616	3,000	1,200	3,500	3,500	3,500
32200	Advertising & Legal Notices	17,812	15,000	12,000	12,000	10,000	9,500
33100	Travel , Education & Training	27	250	27			
33600	Dues, Memberships & Subscrip	88	100	103			
	Subtotal Charges & Services	22,990	22,524	17,504	27,675	36,175	25,925
Total: Facility Operations		100,226	111,455	106,435	79,917	89,601	80,565

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
60 - Customer Service							
12100	Salaries	82,070	89,423	89,423	117,419	119,767	122,163
12200	Part-Time Salaries	52,330	47,789	47,789	40,966	41,785	42,621
12600	Cell Phone Stipend	19		83			
14100	Social Security & Medicare	9,804	10,497	10,503	12,116	12,359	12,606
14200	Pension Contributions	3,764	4,471	4,471	5,871	5,988	6,108
15100	Group Insurance	33,290	38,317	38,317	55,704	57,932	60,249
15300	Worker's Compensation	1,428	1,348	1,348	1,400	1,400	1,400
	Subtotal Personnel	182,705	191,845	191,934	233,476	239,232	245,147
22100	Operating Materials & Supplies	2,904	4,500	4,500	4,500	4,500	4,500
22400	Pro-Shop Supplies	6,104	7,500	5,000	6,000	6,250	6,500
22405	Vending Supplies	8,236	9,000	10,000	10,000	10,500	10,750
31100	Liability Insurance	136	155	155	155	155	155
33100	Travel , Education & Training	81	250	27	1,200	250	250
33600	Dues, Memberships & Subscrip	94	100	103	105	110	115
35300	Repairs & Maintenance	535	600	1,500	600	650	675
36500	Medical Expenses	35	200	70	100	100	100
38710	Other Expenses	48		64			
46200	Equipment					3,000	
	Subtotal Charges & Services	18,173	22,305	21,419	22,660	25,515	23,045
Total: Customer Service Rec Ce		200,878	214,150	213,353	256,136	264,747	268,192

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
64 - Buildings & Grounds Maintenance Rec Center							
12100	Salaries	76,855	81,445	81,445	86,713	88,447	90,216
12200	Part-Time Salaries	23,875	23,601	29,000	30,165	30,768	31,384
12600	Cell Phone Stipend	80	80	80	80	80	80
14100	Social Security & Medicare	7,599	8,036	8,449	8,941	9,120	9,302
14200	Pension Contributions	3,236	4,072	4,072	4,336	4,422	4,511
15100	Group Insurance	17,385	18,088	18,088	18,812	19,564	20,347
15300	Worker's Compensation	2,576	2,428	2,428	2,520	2,520	2,520
	Subtotal Personnel	131,606	137,750	143,562	151,566	154,922	158,360
22100	Operating Materials & Supplies	26,734	24,000	20,000	24,000	24,500	24,750
31100	Liability Insurance	188	213	213	213	213	213
33100	Travel , Education & Training	54	250	120	100	100	100
35300	Repairs & Maintenance	24,210	28,000	40,000	51,000	19,000	15,000
38710	Other Expenses	102		502			
	Subtotal Charges & Services	51,288	52,463	60,835	75,313	43,813	40,063
42100	Buildings & Improvement		13,000	22,995	8,000	60,000	17,500
46200	Equipment		7,000			13,000	3,500
	Subtotal Capital Outlay	0	20,000	22,995	8,000	73,000	21,000
Total: Building & Grounds Main		182,894	210,213	227,392	234,879	271,735	219,423

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
65 - Administration & General							
12100	Salaries	149,259	154,989	154,989	163,414	166,682	170,016
12200	Part-Time Salaries	0	0	0	15,000	15,300	15,606
12600	Cell Phone Stipend	1,575	1,569	1,569	1,569	1,569	1,569
14100	Social Security & Medicare	11,305	11,977	11,977	13,769	14,042	14,320
14200	Pension Contributions	7,463	7,749	7,749	8,171	8,334	8,501
15100	Group Insurance	17,344	17,545	17,545	18,247	18,977	19,736
15300	Worker's Compensation	960	906	906	925	925	925
15400	Unemployment						
	Subtotal Personnel	187,906	194,735	194,735	221,094	225,829	230,673
22100	Operating Materials & Supplies	4,261	5,000	5,300	5,000	5,000	5,000
31100	Liability Insurance	30,384	33,734	33,734	33,735	33,735	33,735
31200	Copies	7,103	6,400	6,400	6,400	6,400	6,400
31300	Maintenance Agreement	3,660	3,800	3,700	3,700	3,800	3,900
31410	Accounting & Administration F	222,184	224,076	224,076	157,168	157,168	157,168
31600	Professional Services		500				
33100	Travel , Education & Training	137	500	300	1,000		
33600	Dues, Memberships & Subscrip	1,344	1,500	1,349	1,500	1,500	1,750
34100	Telephone	8,237	6,314	6,314	5,640	5,640	5,640
34200	Natural Gas	72,156	72,000	72,000	72,000	72,000	72,000
34300	Electricity	87,703	90,000	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	9,258	9,500	9,500	9,500	9,500	9,500
34600	Sewer Service	3,792	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	777	500	500	500	500	500
35200	Future Vehicle & Eq. Replacem	2,953	2,953	2,953	3,815	3,815	3,815
38500	IT	352	4,656	2,647	480	480	480
38710	Other	10,246		8,829			
	Subtotal Charges & Services	472,144	472,700	478,869	401,705	400,805	401,155
46200	Equipment	0	0	1,406	40,000		
	Subtotal Capital Outlay	0	0	1,406	40,000	0	0
Total: Administration & General		660,050	667,435	675,010	662,799	626,634	631,828

Parks & Recreation Fund - 18
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
80 - Parks							
12100	Salaries	208,116	205,887	205,887	256,660	261,793	267,029
12200	Part - Time Salaries	111,248	147,145	132,145	204,822	208,918	213,097
12600	Cell Phone Stipend	1,124	1,120	1,120	1,120	1,120	1,120
14100	Social Security & Medicare	23,804	27,093	25,945	35,389	36,095	36,815
14200	Pension Contributions	9,700	10,294	10,294	12,833	13,090	13,351
15100	Group Insurance	55,015	60,121	60,121	78,436	81,573	84,836
15300	Worker's Compensation	17,005	15,142	15,142	15,500	15,500	15,500
15400	Unemployment	7,646	10,000	5,000	5,000	5,000	5,000
	Subtotal Personnel	433,658	476,802	455,654	609,760	623,090	636,749
22100	Operating Materials & Supplies	24,369	26,000	26,000	28,600	30,000	31,000
22200	Chemicals & Lab Supplies	9,427	14,000	14,378	16,000	17,000	18,000
31100	Liability Insurance	4,280	4,814	4,815	4,815	4,815	4,815
31350	Tree & Landscaping	8,180	14,000	8,563	14,000	14,500	15,000
31600	Professional Services	5,174	4,000	4,660	11,000	8,000	8,100
32200	Advertising & Legal Notices	221	350	90	250	250	250
33100	Travel, Education & Training	300	500		1,600	1,600	1,600
34100	Telephone	2,475	2,200	2,200	1,250	1,250	1,250
34200	Natural Gas	1,792	2,500	2,000	2,500	2,500	2,500
34300	Electricity	13,159	17,500	14,000	17,500	17,500	17,500
34400	Trash Collections	7,155	6,400	6,400	6,400	6,400	6,400
34500	Water Service	58,767	60,000	60,000	60,000	60,000	60,000
34600	Sewer Service	1,150	1,275	1,275	1,275	1,275	1,275
35100	Vehicle & Equipment Usage	53,328	40,000	40,000	46,975	46,975	46,975
35150	Fuel Usage	9,676	9,000	9,000	9,000	9,000	9,000
35200	Future Vehicle & Eq. Replacem	41,013	54,148	54,148	54,575	54,575	54,575
35300	Repairs & Maintenance		500	500	500	500	750
36500	Medical Expenses	843	500	321	500	500	500
38500	IT	79	1,164	655			
38710	Other Expenses	6,469	1,000	226			
	Subtotal Charges & Services	247,857	259,851	249,231	276,740	276,640	279,490
42100	Improvements Other Than Builc	470	246,206		410,000		
	Subtotal Capital Outlay	470	246,206	0	410,000	0	0
Total - Parks		<u>681,985</u>	<u>982,859</u>	<u>704,885</u>	<u>1,296,500</u>	<u>899,730</u>	<u>916,239</u>

**Parks & Recreation Fund - 18
Expenditures**

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
85 - Horse Arena							
12200	Part - Time Salaries				6,828		
14100	Social Security & Medicare				522		
	Subtotal Personnel				7,350		
22100	Operating Materials & Supplies				2,500		
34300	Electricity	59	75	75	75	75	75
34500	Water Service	24	75	50	75	75	75
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Usage	425	425	425	425		
35150	Fuel Usage	102	288	50	288		
35200	Future Vehicle & Eq. Replacem	561	561	561	561		
46200	Equipment				17,000		
	Subtotal Charges & Services	1,471	1,724	1,461	21,224	450	450
Total - Horse Arena		<u>1,471</u>	<u>1,724</u>	<u>1,461</u>	<u>28,574</u>	<u>450</u>	<u>450</u>
90 - Non - Departmental							
31100	Liability Insurance	5,200	5,853	5,855	5,855	5,855	5,855
38100	Bank Service Fees	6,082	7,500	7,200	7,500	7,500	7,500
	Subtotal Charges & Services	11,282	13,353	13,055	13,355	13,355	13,355
Total: Non - Departmental		<u>11,282</u>	<u>13,353</u>	<u>13,055</u>	<u>13,355</u>	<u>13,355</u>	<u>13,355</u>
Total - Parks & Recreation Fund		<u>2,646,128</u>	<u>3,077,902</u>	<u>2,811,655</u>	<u>3,584,171</u>	<u>3,149,300</u>	<u>3,129,507</u>

C.W.C.I. Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	<u>1,343,606</u>	<u>2,386,482</u>	<u>2,294,341</u>	<u>2,868,808</u>
Revenues:				
Taxes	2,718,475	2,776,189	2,797,096	2,845,383
Income from Investments	19,000	25,000	34,000	43,000
Grants	1,140	60,000	0	0
Contributions for Construction	1,508	5,000	5,000	5,000
Other Financing Sources	0	0	0	0
Miscellaneous	<u>200,816</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue =	<u>2,940,939</u>	<u>2,866,189</u>	<u>2,836,096</u>	<u>2,893,383</u>
Expenditures:				
Charges & Services	150,185	222,579	122,579	122,579
Capital Outlay	358,426	1,360,000	910,000	910,000
Transfers to Other Funds	<u>1,389,452</u>	<u>1,375,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Total Expenditures =	<u>1,898,063</u>	<u>2,958,330</u>	<u>2,261,629</u>	<u>2,260,379</u>
Fund Balance	2,386,482	2,294,341	2,868,808	3,501,812

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

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Taxes							
61310	Sales Tax	1,896,330	1,930,582	1,991,147	2,030,969	2,071,589	2,113,021
61320	Use Tax	44,296	27,000	55,328	66,500	40,000	40,000
61340	Delta County Sales Tax	652,787	629,066	672,000	678,720	685,507	692,362
	Subtotal Charges & Services	2,593,413	2,586,648	2,718,475	2,776,189	2,797,096	2,845,383
Income From Investments							
66110	Interest On Investments	12,119	10,200	19,000	25,000	34,000	43,000
	Subtotal Income From Investments	12,119	10,200	19,000	25,000	34,000	43,000
Miscellaneous Revenues							
63331	Grants	13,708		1,140	60,000		
66420	Contributions For Construction		5,000	1,508	5,000	5,000	5,000
66570	Other Revenue	5					
67210	Sale of Assets			200,816			
	Subtotal Miscellaneous Revenues	13,713	5,000	203,464	65,000	5,000	5,000
Total:							
City Wide Capital Improvements Fund		<u>2,619,245</u>	<u>2,601,848</u>	<u>2,940,939</u>	<u>2,866,189</u>	<u>2,836,096</u>	<u>2,893,383</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
15 - Miscellaneous Engineering							
31600	Professional Services	6,651	15,000	2,380	15,000	15,000	15,000
	Total: Miscellaneous Engineering	<u>6,651</u>	<u>15,000</u>	<u>2,380</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
25 - Sidewalk Projects							
31600	Professional Services	14,942	75,000	154,169	75,000	75,000	75,000
	Subtotal Charges & Services	14,942	75,000	154,169	75,000	75,000	75,000
43400	Shared Replacement Costs		10,000		10,000	10,000	10,000
	Subtotal Capital Outlay	0	10,000	0	10,000	10,000	10,000
	Total: Sidewalk Projects	<u>14,942</u>	<u>85,000</u>	<u>154,169</u>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
32 - Murals/Public Art							
31600	Professional Services		6,000	1,345	6,000	6,000	6,000
	Total: Murals/Public Art	<u>0</u>	<u>6,000</u>	<u>1,345</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
36 - ADA Compliance							
31600	Professional Services	0	15,000	18,000	15,000	15,000	15,000
	Total: ADA Compliance	<u>0</u>	<u>15,000</u>	<u>18,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
37 - Public Facilities							
31600	Professional Services	28,425	30,000	3,913	50,000		
34200	Natural Gas	104		340			
34300	Electricity	377		186			
34500	Water Service	337		156			
34600	Sewer Service	275		150			
38710	Other Expenses	5,706		16,738			
42100	Land & Buildings			28,000	50,000		
	Subtotal Capital Outlay	35,224	30,000	49,483	100,000	0	0
	Total: Public Facilities	<u>35,224</u>	<u>30,000</u>	<u>49,483</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
48 - Street Improvements Project							
31600	Professional Services	272,086	709,989	8,186	725,000	500,000	500,000
	Subtotal Charges & Services	272,086	709,989	8,186	725,000	500,000	500,000
	Total: Street Improvements Project	<u>272,086</u>	<u>709,989</u>	<u>8,186</u>	<u>725,000</u>	<u>500,000</u>	<u>500,000</u>

City Wide Capital Improvements Fund - 19
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
50 - Truck Route							
31600	Professional Services	6,830	26,000	26,000	25,000	25,000	25,000
	Subtotal Charges & Services	6,830	26,000	26,000	25,000	25,000	25,000
	Total: Truck Route	<u>6,830</u>	<u>26,000</u>	<u>26,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
68 - Storm Water System Improvements							
31600	Professional Services	316,168	400,000	170,071	525,000	300,000	300,000
	Subtotal Charges & Services	316,168	400,000	170,071	525,000	300,000	300,000
	Total:						
	Storm Water System Improvements	<u>316,168</u>	<u>400,000</u>	<u>170,071</u>	<u>525,000</u>	<u>300,000</u>	<u>300,000</u>
90 - CWCI Non-Departmental							
31100	Liability Insurance	3,844	4,327	4,330	4,330	4,330	4,330
31410	Accounting & Administration F	71,925	73,972	73,972	81,399	81,399	81,399
38100	Bank Service Fees	606	850	675	850	850	850
	Subtotal Charges & Services	76,375	79,149	78,977	86,579	86,579	86,579
	Total: Non-Departmental	<u>76,375</u>	<u>79,149</u>	<u>78,977</u>	<u>86,579</u>	<u>86,579</u>	<u>86,579</u>
94 & 95 - Transfers To Other Funds							
39090	Transfer To Debt Service Fund	1,380,614	1,323,952	1,323,952	1,219,751	1,229,050	1,227,800
	Transfer To DURA Fund			65,500	156,000		
	Total: Transfers To Other Funds	<u>1,380,614</u>	<u>1,323,952</u>	<u>1,389,452</u>	<u>1,375,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Total: City Wide Capital Improvements		<u>2,108,890</u>	<u>2,690,090</u>	<u>1,898,063</u>	<u>2,958,330</u>	<u>2,261,629</u>	<u>2,260,379</u>

M.L.&P. Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Net Position	<u>4,754,695</u>	<u>5,136,829</u>	<u>4,676,678</u>	<u>3,862,592</u>
Revenues:				
Charges & Services	6,482,766	6,551,500	6,560,000	6,548,000
Income from Investments	75,000	75,000	72,000	71,500
Miscellaneous	<u>409,942</u>	<u>62,000</u>	<u>34,500</u>	<u>34,500</u>
Total Revenue =	<u>6,967,708</u>	<u>6,688,500</u>	<u>6,666,500</u>	<u>6,654,000</u>
Expenditures:				
Personnel	562,618	600,949	614,532	628,454
Charges & Services	5,278,530	5,446,130	5,486,555	5,520,955
Capital Outlay	158,435	323,000	502,500	112,000
Debt Service	270,991	268,571	257,000	255,000
Transfers to Other Funds	<u>315,000</u>	<u>510,000</u>	<u>620,000</u>	<u>790,000</u>
Total Expenditures =	<u>6,585,574</u>	<u>7,148,650</u>	<u>7,480,587</u>	<u>7,306,409</u>
Net Position	5,136,829	4,676,678	3,862,592	3,210,182

Municipal Light & Power Fund - 41
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Charges & Services							
64410	Commercial User Charges	3,564,643	3,430,000	3,550,000	3,600,000	3,600,000	3,600,000
64415	Wholesale User Charges	135,260	145,000	135,000	135,000	135,000	135,000
64420	Residential User Charges	2,700,415	2,690,000	2,725,000	2,750,000	2,760,000	2,760,000
64440	Street Lighting Charges	25,799	24,000	22,000	21,000	20,500	10,000
64450	Yard Lighting Charges	33,897	33,500	33,500	33,500	32,500	31,000
64490	Other Charges For Services	11,216	12,000	17,266	12,000	12,000	12,000
	Subtotal Charges & Services	6,471,230	6,334,500	6,482,766	6,551,500	6,560,000	6,548,000
Income From Investments							
66110	Interest On Investments	81,301	60,000	75,000	75,000	72,000	71,500
	Subtotal Income From Investmen	81,301	60,000	75,000	75,000	72,000	71,500
Miscellaneous Revenues							
63330	Other State Grants		25,000	25,000			
66230	Other Rental	18,046	14,500	14,500	14,500	14,500	14,500
66520	Sale Of Supplies & Materials				2,500		
66570	Other Revenues	333,990	80,000	370,442	45,000	20,000	20,000
	Subtotal Miscellaneous Revenue:	352,036	119,500	409,942	62,000	34,500	34,500
Total: Municipal Light & Power Fund		6,904,567	6,514,000	6,967,708	6,688,500	6,666,500	6,654,000

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

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
35 - Substations							
31600	Professional Services		15,000	15,000	12,000		
	Subtotal Capital Outlay	0	15,000	15,000	12,000	0	0
	Total Substations	0	15,000	15,000	12,000	0	0
36 - Transmission Project							
31600	Professional Services	12,219	15,000	9,800	15,000	15,000	15,000
38910	Principal Expense	175,179	183,242	183,242	188,640	185,000	185,000
38920	Interest Expense	97,033	87,749	87,749	79,931	72,000	70,000
	Subtotal Charges & Services	284,431	285,991	280,791	283,571	272,000	270,000
	Total Transmission Project	284,431	285,991	280,791	283,571	272,000	270,000
40 - Transmission System Rebuilding							
24400	Construction Materials & Supplies	42,358	60,000	70,000	109,000	80,000	80,000
31600	Professional Services	13,202	80,000	1,100		2,500	2,500
	Subtotal Capital Outlay	55,560	140,000	71,100	109,000	82,500	82,500
	Total Transmission System Rebuilding	55,560	140,000	71,100	109,000	82,500	82,500
41 - Street Lighting							
24400	Construction Materials & Supplies	0	2,000	1,500	2,000	2,000	2,000
31600	Professional Services		1,600	500	1,000	1,000	1,000
	Subtotal Capital Outlay		3,600	2,000	3,000	3,000	3,000
	Total Street Lighting	0	3,600	2,000	3,000	3,000	3,000
45 - Transmission & Distribution Extensions (DMEA)							
24400	Construction Materials & Supplies		36,000	36,000		390,000	
	Subtotal Capital Outlay	0	36,000	36,000	0	390,000	0
	Total Transmission & Distribution Extensions (DMEA)	0	36,000	36,000	0	390,000	0

Municipal Light & Power Fund - 41 Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
51 - Purchased Power							
31910	WAPA Bureau	162,722	165,000	165,000	165,000	165,000	165,000
31940	Municipal Energy Agency	4,358,546	4,450,000	4,380,000	4,450,000	4,550,000	4,550,000
	Subtotal Charges & Services	4,521,268	4,615,000	4,545,000	4,615,000	4,715,000	4,715,000
	Total Purchased Power	<u>4,521,268</u>	<u>4,615,000</u>	<u>4,545,000</u>	<u>4,615,000</u>	<u>4,715,000</u>	<u>4,715,000</u>
55 - Transmission & Distribution							
12100	Regular Salaries	403,645	421,422	421,422	449,067	458,048	467,209
12600	Cell Phone Stipend	1,068	1,068	1,068	1,068	1,068	1,068
13100	Overtime	993	2,000	675	1,500	1,500	1,500
14100	Social Security	30,266	32,474	32,372	34,550	35,237	35,938
14200	Pension Contribution	19,484	21,071	21,071	22,453	22,902	23,360
15100	Group Insurance	73,243	80,371	80,371	86,611	90,075	93,678
15300	Worker's Compensation	5,984	5,639	5,639	5,700	5,700	5,700
	Subtotal Personnel Services	534,683	564,045	562,618	600,949	614,532	628,454
22100	Operating Materials & Supplies	9,913	10,000	10,000	10,000	10,000	10,000
22800	Uniforms & Protective Clothing	1,118	4,000	3,800	3,000	3,000	3,000
24300	Street Lights Supplies	3,500	2,500	2,003	2,500	2,500	2,500
24325	LED Street Lights	9,896	10,000	9,900	10,000	10,000	10,000
31300	Maintenance Agreement	400	1,000	400	1,000	1,000	1,000
31600	Professional Services	5,785	30,000	5,000	20,000	20,000	20,000
33100	Travel, Education & Training	2,390	5,000	2,310	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	5,966	6,000	6,374	6,000	6,000	6,000
34100	Telephone	5,981	7,000	6,800	8,000	8,000	8,000
35100	Vehicle & Equipment Use & Maint.	44,754	44,754	44,754	39,600	39,600	39,600
35150	Fuel Usage	6,718	5,500	5,500	5,500	5,500	5,500
35200	Future Vehicle & Eq. Replacement	36,944	36,944	36,944	39,177	39,177	39,177
35300	Repairs & Maintenance	15,130	40,000	35,000	40,000	40,000	40,000
36500	Medical Services	645	500	529	500	500	500
37100	Lease Expenses	129	5,000		5,000	5,000	5,000
38510	IT	431	3,489	2,109	359	359	359
38710	Other Expenses	0	300		300	300	300
	Subtotal Charges & Services	149,700	211,987	171,423	195,936	195,936	195,936
42100	Buildings & Improvements		20,000	18,000	4,500	5,000	4,500
46200	Equipment	7,191	8,700	6,535	15,500	7,000	7,000
	Subtotal Capital Outlay	7,191	28,700	24,535	20,000	12,000	11,500
	Total: Transmission & Distribution	<u>691,574</u>	<u>804,732</u>	<u>758,576</u>	<u>816,885</u>	<u>822,468</u>	<u>835,890</u>

Municipal Light & Power Fund - 41
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
57 - Fiber Optic							
24400	Construction Materials & Supplies	1,134			164,000		
	Subtotal Capital Outlay	1,134	0	0	164,000	0	0
	Total: Fiber Optic	<u>1,134</u>	<u>0</u>	<u>0</u>	<u>164,000</u>	<u>0</u>	<u>0</u>
58 - Administration & General							
31100	Liability Insurance	6,120	6,886	6,886	6,890	6,890	6,890
31410	Accounting & Administration Fee	93,600	97,129	97,129	109,549	109,549	109,549
31430	Franchise Tax Equivalents	321,639	316,125	323,275	326,975	327,400	326,800
31600	Professional Services	5,520	1,000	2,771	51,000	1,000	1,000
32100	Postage	8,118	8,100	8,100	8,100	8,100	8,100
33100	Travel Education & Training	3,000	3,000	2,100	3,000	3,000	3,000
33600	Dues, Memberships & Subscriptions		1,000	537	550	550	550
34200	Natural Gas	2,212	3,100	3,100	3,100	3,100	3,100
34400	Trash Collections	324	330	330	330	330	330
34500	Water Service	168	150	150	150	150	150
34600	Sewer Service	300	300	300	300	300	300
38400	Donations & Contributions				10,000		
38705	MEAN Litigation	31,697	5,283	5,283			
38708	DMEA Acquisition Payments	100,263	114,000	112,000	115,000	115,000	150,000
38710	Other Expenses	167	1,000	146	250	250	250
38720	Insurance Deductible						
	Subtotal Charges & Services	573,128	557,403	562,107	635,194	575,619	610,019
	Total: Administration & General	<u>573,128</u>	<u>557,403</u>	<u>562,107</u>	<u>635,194</u>	<u>575,619</u>	<u>610,019</u>
94 & 95 - Transfers/Contributions To Other Funds							
39002	Transfer To General Fund	115,000	315,000	315,000	250,000	350,000	435,000
39018	Transfer To Parks & Recreation				100,000	120,000	200,000
39048	Transfer To Golf Course				160,000	150,000	155,000
39072	Transfer To Dental Fund	5,000					
	Total: Transfers To Other Funds	<u>120,000</u>	<u>315,000</u>	<u>315,000</u>	<u>510,000</u>	<u>620,000</u>	<u>790,000</u>
Total: Municipal Light & Power Fund		<u>6,247,095</u>	<u>6,772,726</u>	<u>6,585,574</u>	<u>7,148,650</u>	<u>7,480,587</u>	<u>7,306,409</u>

Sewer Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Net Position	2,934,150	2,813,831	2,354,424	2,171,489
Revenues:				
Charges & Services	1,322,590	1,323,540	1,340,540	1,344,540
Income from Investments	48,000	47,500	42,000	40,000
Miscellaneous	111,321	279,550	129,500	89,500
Total Revenue =	1,481,911	1,650,590	1,512,040	1,474,040
Expenditures:				
Personnel	454,923	502,169	502,299	513,874
Charges & Services	539,784	618,511	608,361	608,561
Capital Outlay	218,208	615,000	180,000	180,000
Debt Service	174,316	174,316	174,316	174,316
Transfers to Other Funds	215,000	200,000	230,000	230,000
Total Expenditures =	1,602,230	2,109,996	1,694,976	1,706,751
Net Position	2,813,831	2,354,424	2,171,489	1,938,777

Sewer Fund - 42
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Charges & Services							
64410	Commercial User Charges	295,548	291,000	291,000	291,000	291,000	291,000
64415	Wholesale User Charges	4,853	4,000	4,000	4,000	4,000	4,000
64420	Residential User Charges	996,851	980,000	997,000	997,000	1,014,000	1,018,000
64430	Rural User Charges	602	890	890	890	890	890
64460	Inactive Tap User Fees	22,538	23,450	22,500	23,450	23,450	23,450
64490	Other Charges For Services	9,749	7,200	7,200	7,200	7,200	7,200
	Subtotal Charges & Services	1,330,141	1,306,540	1,322,590	1,323,540	1,340,540	1,344,540
Income From Investments							
66110	Interest On Investments	56,784	44,000	48,000	47,500	42,000	40,000
	Subtotal Income From Investmen	56,784	44,000	48,000	47,500	42,000	40,000
Miscellaneous Revenues							
66230	Other Rental	6,601	4,500	6,321	4,500	4,500	4,500
66410	System Investment Fees	119,900	25,000	80,000	250,050	100,000	60,000
66570	Other Revenues	34,288	28,000	25,000	25,000	25,000	25,000
	Subtotal Miscellaneous Revenues	160,789	57,500	111,321	279,550	129,500	89,500
Total: Sewer Fund		1,547,714	1,408,040	1,481,911	1,650,590	1,512,040	1,474,040

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
33 - Miscellaneous Sewer Extensions							
24400	Construction Materials & Supplies	6,097	15,000		25,000	10,000	10,000
31600	Professional Services	18,613	400,000	150,000	400,000	150,000	150,000
	Subtotal Materials & Supplies	24,710	415,000	150,000	425,000	160,000	160,000
	Total: Miscellaneous Sewer Ext.	<u>24,710</u>	<u>415,000</u>	<u>150,000</u>	<u>425,000</u>	<u>160,000</u>	<u>160,000</u>
34 - Sewer Collection							
12100	Regular Salaries	107,251	133,312	133,312	147,245	140,091	142,893
12600	Cell Phone Stipend	150	324	324	324	324	324
13100	Overtime	542	1,000	764	1,000	1,000	1,000
14100	Social Security	8,049	10,300	10,282	11,366	10,818	11,033
14200	Pension Contribution	4,729	6,666	6,666	7,362	7,005	7,145
15100	Group Insurance	20,103	28,277	28,277	29,450	30,628	31,853
15300	Worker's Compensation	3,948	3,722	3,722	3,800	3,800	3,800
	Subtotal Personnel Services	144,772	183,600	183,346	200,547	193,666	198,047
22100	Operating Materials & Supplies	12,558	8,000	8,000	8,000	8,000	8,000
22800	Uniforms & Protective Clothing	549	1,500	500	500	500	500
24200	Repair Parts & Materials	12,179	15,000	8,210	20,000	20,000	20,000
31300	Maintenance Agreement		2,900				
31600	Professional Services	17,935	20,000	12,923	15,000	15,000	15,000
33100	Travel, Education & Training	1,030	2,000	225	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions		50		50	50	50
34100	Telephone	846	1,100	600	400	400	400
34200	Natural Gas	1,589	2,000	1,600	2,000	2,000	2,000
34300	Electricity	6,954	7,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	33,755	30,000	30,000	30,000	30,000	30,000
35150	Fuel Usage	5,260	4,658	4,658	4,658	4,658	4,658
35200	Future Vehicle & Eq. Replacement	16,765	21,877	21,877	34,314	34,314	34,314
35300	Repairs & Maintenance	3,288	5,000		2,000	2,000	2,000
37100	Lease Expense	1,059	1,060	1,091	1,060	1,060	1,060
38710	Other Expenses	1,050	500	420	500	500	500
	Subtotal Charges & Services	114,817	122,645	97,104	127,482	127,482	127,482
46200	Equipment		15,000	15,300	20,000	20,000	20,000
	Subtotal Capital Outlay	0	15,000	15,300	20,000	20,000	20,000
	Total: Sewer Collection	<u>259,589</u>	<u>321,245</u>	<u>295,750</u>	<u>348,029</u>	<u>341,148</u>	<u>345,529</u>

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
36 - Sewer Plant Operations							
12100	Regular Salaries	196,271	195,592	195,592	214,489	218,779	223,154
12600	Cell Phone Stipend	1,042	1,067	775	1,067	1,067	1,067
14100	Social Security	13,467	15,044	15,022	16,490	16,818	17,153
14200	Pension Contribution	8,869	9,780	9,780	10,724	10,939	11,158
15100	Group Insurance	42,129	46,127	46,127	54,452	56,630	58,895
15300	Worker's Compensation	4,540	4,281	4,281	4,400	4,400	4,400
	Subtotal Personnel Services	266,318	271,891	271,577	301,622	308,633	315,827
22100	Operating Materials & Supplies	7,199	9,000	9,000	9,000	9,000	9,000
22200	Chemicals & Lab Supplies	25,762	28,000	27,264	35,000	35,000	35,000
22800	Uniforms & Protective Clothing	451	540	337	540	540	540
24200	Repair Parts & Materials	14,540	40,000	26,852	40,000	40,000	40,000
25100	Gas & Diesel	996	1,500	1,500	1,500	1,500	1,500
25300	Oil & Lubricants	1,265	1,500	1,141	2,000	2,000	2,000
31600	Professional Services	12,040	21,500	21,500	21,500	21,500	21,500
31820	Discharge Permits	8,028	8,050	7,930	8,500	8,000	8,000
33100	Travel, Education & Training	222	1,500	180	1,500	1,000	1,000
33600	Dues, Memberships, & Subscriptions	250	500	110	500	500	500
34100	Telephone	2,586	2,500	1,957	1,800	1,800	1,800
34200	Natural Gas	5,566	6,050	6,050	7,000	7,000	7,000
34300	Electricity	99,445	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	4,680	3,200	4,700	4,700	4,700	4,700
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle & Equipment Use & Maint.	3,715	6,715	6,715	6,715	6,715	6,715
35150	Fuel Usage	967	1,200	1,000	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	8,740	16,000	16,000	20,000	20,000	20,000
36500	Medical Services		25		25	25	25
38500	IT	29	294	31	35	35	35
38710	Other Expenses		500		500	500	500
	Subtotal Charges & Services	208,261	260,382	244,075	273,823	272,823	272,823
46200	Equipment	1,264	11,100	2,908	25,000		
	Subtotal Capital Outlay	1,264	11,100	2,908	25,000	0	0
	Total: Sewer Plant Operations	475,843	543,373	518,560	600,445	581,456	588,650

Sewer Fund - 42
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
38 - Plant Expansion							
31600	Professional Services	69,188	130,000	50,000	145,000		
	Subtotal Charges & Services	69,188	130,000	50,000	145,000	0	0
	Total: Plant Expansion	<u>69,188</u>	<u>130,000</u>	<u>50,000</u>	<u>145,000</u>	<u>0</u>	<u>0</u>
39 - Sewer Administration & General							
31100	Liability Insurance	10,620	11,949	11,949	11,950	11,950	11,950
31410	Accounting & Administration Fee	96,725	102,483	102,483	114,894	114,894	114,894
31430	Franchise Tax Equivalents	65,631	64,967	65,770	65,817	66,667	66,867
31600	Professional Services			2,070			
32100	Postage	8,118	8,500	8,500	8,500	8,500	8,500
32200	Advertising		150				
33100	Travel, Education & Training		1,000				
33600	Dues, Memberships & Subscriptions	120	500	125	500	500	500
34100	Telephone	241	225	548			
38400	Donations & Contributions	25,000	2,500	2,500	10,000		
38500	IT	144	556	145	145	145	145
38710	Other Expenses	3,385	3,200	3,315	3,200	3,200	3,200
38720	Insurance Deductible		2,200	1,200	2,200	2,200	2,200
	Subtotal Charges & Services	209,984	198,230	198,605	217,206	208,056	208,256
	Total: Sewer Admin. & General	<u>209,984</u>	<u>198,230</u>	<u>198,605</u>	<u>217,206</u>	<u>208,056</u>	<u>208,256</u>
90 - Sewer Fund Non-Departmental							
38910	Principal Payments	107,401	111,164	111,164	114,922	119,153	123,363
38920	Interest Expense	66,772	63,152	63,152	59,394	55,163	50,953
	Subtotal Prin. & Int. Charges	174,173	174,316	174,316	174,316	174,316	174,316
	Total: Sewer Non-Departmental	<u>174,173</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		30,000	30,000
39048	Transfer to Golf Course Fund	180,000	180,000	180,000	200,000	200,000	200,000
39072	Transfer to Dental Fund	5,000					
	Total: Transfers to Other Funds	<u>185,000</u>	<u>215,000</u>	<u>215,000</u>	<u>200,000</u>	<u>230,000</u>	<u>230,000</u>
Total: Sewer Fund		<u>1,398,487</u>	<u>1,997,164</u>	<u>1,602,230</u>	<u>2,109,996</u>	<u>1,694,976</u>	<u>1,706,751</u>

Water Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Net Position	3,269,198	3,186,932	2,368,371	2,251,320
Revenues:				
Charges & Services	1,874,200	1,968,230	1,990,230	1,990,230
Income from Investments	48,000	45,000	44,020	39,000
Miscellaneous	82,750	212,550	131,150	82,750
Total Revenue =	2,004,950	2,225,780	2,165,400	2,111,980
Expenditures:				
Personnel	478,115	472,095	471,705	482,757
Charges & Services	1,287,253	1,322,246	1,310,746	1,310,746
Capital Outlay	6,848	1,100,000	200,000	200,000
Transfers to Other Funds	315,000	150,000	300,000	300,000
Total Expenditures =	2,087,216	3,044,341	2,282,451	2,293,503
Net Position	3,186,932	2,368,371	2,251,320	2,069,797

Water Fund - 45**Revenue - 00**

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Charges & Services							
64410	Commercial User Charges	566,408	525,000	525,000	555,000	555,000	555,000
64415	Wholesale User Charges	113,426	100,000	100,000	107,000	107,000	107,000
64416	Raw Water	17,050	15,300	15,710	15,300	15,300	15,300
64417	Tri County Augmentation	2,915					
64420	Residential User Charges	1,290,198	1,210,000	1,210,000	1,268,430	1,290,430	1,290,430
64430	Rural User Charges	22,102	20,000	20,000	21,000	21,000	21,000
64490	Other Charges For Services	7,152	1,200	3,490	1,500	1,500	1,500
	Subtotal Charges & Services	<u>2,019,251</u>	<u>1,871,500</u>	<u>1,874,200</u>	<u>1,968,230</u>	<u>1,990,230</u>	<u>1,990,230</u>
Income From Investments							
66110	Interest On Investments	55,592	44,000	48,000	45,000	44,020	39,000
	Subtotal Income From Investment	<u>55,592</u>	<u>44,000</u>	<u>48,000</u>	<u>45,000</u>	<u>44,020</u>	<u>39,000</u>
Miscellaneous Revenues							
63330	State Grant						
66230	Other Rental	751	750	750	750	750	750
66410	System Investment Fees	51,000	9,000	39,200	167,900	88,400	40,000
66411	Water Tapping Fee	9,800	4,200	8,800	8,900	7,000	7,000
66520	Sale Of Supplies & Materials						
66550	D.U.R.A. Payment		14,000				
66570	Other Revenues	34,737	35,000	34,000	35,000	35,000	35,000
	Subtotal Miscellaneous Revenues	<u>96,288</u>	<u>62,950</u>	<u>82,750</u>	<u>212,550</u>	<u>131,150</u>	<u>82,750</u>
Total: Water Fund		<u>2,171,131</u>	<u>1,978,450</u>	<u>2,004,950</u>	<u>2,225,780</u>	<u>2,165,400</u>	<u>2,111,980</u>

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
41 - Source Of Supply							
22100	Operating Materials & Supplies	35	3,000				
24200	Repair Parts & Materials		4,500				
31600	Professional Services	10,813	15,000	7,130	15,000	6,000	6,000
31970	Tri-County (Dallas) Contract	316,772	317,000	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	1,426	1,035	773	1,035	1,035	1,035
35200	Future Vehicle & Eq. Replacement	5,553	7,300	7,300	7,300	7,300	7,300
43200	Improvements Other Than Buildings		150,000	70,000			
	Subtotal Charges & Services	355,436	518,842	422,810	361,342	352,342	352,342
	Total: Source Of Supply	<u>355,436</u>	<u>518,842</u>	<u>422,810</u>	<u>361,342</u>	<u>352,342</u>	<u>352,342</u>
43 - Water Treatment							
31600	Professional Services	474,625	500,000	500,000	555,000	555,000	555,000
	Subtotal Charges & Services	474,625	500,000	500,000	555,000	555,000	555,000
	Total: Water Treatment	<u>474,625</u>	<u>500,000</u>	<u>500,000</u>	<u>555,000</u>	<u>555,000</u>	<u>555,000</u>
44 - Pumping Stations							
34300	Electricity	7,273	7,000	7,000	7,000	7,000	7,000
	Subtotal Charges & Services	7,273	7,000	7,000	7,000	7,000	7,000
	Total: Pumping Stations	<u>7,273</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
46 - Transmission & Distribution							
12100	Regular Salaries	299,457	326,088	326,088	323,805	320,183	326,587
12600	Cell Phone Stipend	251	424	424	424	424	424
13100	Overtime	2,590	4,000	2,323	4,000	4,000	4,000
14100	Social Security	24,928	25,284	25,156	25,110	24,832	25,322
14200	Pension Contribution	14,758	16,304	16,304	16,190	16,009	16,329
15100	Group Insurance	82,711	97,571	97,571	92,266	95,957	99,795
15300	Worker's Compensation	10,408	10,249	10,249	10,300	10,300	10,300
	Subtotal Personnel Services	435,103	479,921	478,115	472,095	471,705	482,757

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
22100	Operating Materials & Supplies	16,934	13,000	13,000	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	1,344	2,000	35	2,000	2,000	2,000
24200	Repair Parts & Materials	54,824	60,000	32,257	40,000	40,000	40,000
24600	Asphalt & Other Surfacing	2,753	15,000	10,000	15,000	15,000	15,000
31300	Maintenance Agreement	400	5,900	400	5,900	5,900	5,900
31600	Professional Services	5,109	5,000	3,042	7,500	5,000	5,000
33100	Travel, Education & Training	1,155	2,000	707	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	150	200	32	200	200	200
35100	Vehicle Equipment Use & Maint.	72,856	50,000	50,000	50,000	50,000	50,000
35150	Fuel Usage	7,572	6,038	6,038	6,038	6,038	6,038
35200	Future Vehicle & Eq. Replacement	25,244	26,836	26,836	26,836	26,836	26,836
35300	Repairs & Maintenance	294	1,000		1,000	1,000	1,000
36500	Medical Services	450	300	433	300	300	300
38500	IT	164	1,744	930	180	180	180
38710	Other Expenses	2,209	600	490	600	600	600
	Subtotal Charges & Services	191,458	189,618	144,200	170,554	168,054	168,054
43200	Improvements Other Than Buildings						
46200	Equipment	2,570	9,000				
	Subtotal Capital Outlay	2,570	9,000	0	0	0	0
	Total: Transmission & Distribution	629,131	678,539	622,315	642,649	639,759	650,811
49 - Administration & General							
31100	Liability Insurance	8,744	9,839	9,839	9,839	9,839	9,839
31410	Accounting & Administration Fee	92,655	96,611	96,611	96,611	96,611	96,611
31430	Franchise Tax Equivalents	100,534	93,515	93,536	109,295	109,295	109,295
31600	Professional Services	367	1,300	2,666	1,300	1,300	1,300
32000	Postage	8,118	9,200	9,200	9,200	9,200	9,200
33100	Travel, Education & Training		700	130	700	700	700
33600	Dues, Memberships, & Subscriptions		250		250	250	250
34100	Telephone	955	1,300	587	400	400	400
34500	Water Service	655	220	655	655	655	655
38710	Other Expenses	4,664	350	19	100	100	100
	Subtotal Charges & Services	216,692	213,285	213,243	228,350	228,350	228,350
	Total: Water Admin. & General	216,692	213,285	213,243	228,350	228,350	228,350

Water Fund - 45
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
50 - Miscellaneous Water Projects							
24400	Construction Materials & Supplies	730	50,000			25,000	25,000
31600	Professional Services	13,625	200,000	6,848	1,100,000	175,000	175,000
	Subtotal Capital Outlay	14,355	250,000	6,848	1,100,000	200,000	200,000
	Total: Miscellaneous Water Projects	<u>14,355</u>	<u>250,000</u>	<u>6,848</u>	<u>1,100,000</u>	<u>200,000</u>	<u>200,000</u>
95 - Transfers To Other Funds							
39002	Transfer to General Fund	115,000	150,000	150,000		150,000	150,000
39048	Transfer to Golf Course Fund	145,000	165,000	165,000	150,000	150,000	150,000
39072	Transfer to Dental Fund	3,500					
39092	Loan to D.U.R.A. Fund	41,842					
	Total: Miscellaneous Water Projects	<u>305,342</u>	<u>315,000</u>	<u>315,000</u>	<u>150,000</u>	<u>300,000</u>	<u>300,000</u>
Total: Water Fund		<u>2,002,854</u>	<u>2,482,666</u>	<u>2,087,216</u>	<u>3,044,341</u>	<u>2,282,451</u>	<u>2,293,503</u>

Refuse Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Net Position	1,069,463	1,026,991	1,053,880	1,089,754
Revenues:				
Charges & Services	692,000	705,050	715,050	715,050
Income from Investments	17,000	20,400	20,400	20,100
Miscellaneous	12,500	12,500	12,500	12,500
Total Revenue =	721,500	737,950	747,950	747,650
Expenditures:				
Personnel	132,921	165,498	166,012	169,743
Charges & Services	536,051	545,564	546,064	546,064
Transfers to Other Func	95,000	0	0	0
Total Expenditures =	763,972	711,062	712,076	715,806
Net Position	1,026,991	1,053,880	1,089,754	1,121,598

Refuse Fund - 47**Revenue - 00**

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Charges & Services							
64410	Commercial User Charges	205,244	195,000	205,000	210,000	210,000	210,000
64415	Wholesale User Charges	12,240	12,000	12,000	12,000	12,000	12,000
64420	Residential User Charges	477,689	460,000	475,000	483,050	493,050	493,050
	Subtotal Charges & Services	<u>695,173</u>	<u>667,000</u>	<u>692,000</u>	<u>705,050</u>	<u>715,050</u>	<u>715,050</u>
Income From Investments							
66110	Interest On Investments	21,110	15,500	17,000	20,400	20,400	20,100
	Subtotal Income From Investments	<u>21,110</u>	<u>15,500</u>	<u>17,000</u>	<u>20,400</u>	<u>20,400</u>	<u>20,100</u>
Miscellaneous Revenues							
66570	Other Revenues	13,125	17,000	12,500	12,500	12,500	12,500
	Subtotal Miscellaneous Revenues	<u>13,125</u>	<u>17,000</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
Total: Refuse Fund		<u><u>729,408</u></u>	<u><u>699,500</u></u>	<u><u>721,500</u></u>	<u><u>737,950</u></u>	<u><u>747,950</u></u>	<u><u>747,650</u></u>

Refuse Fund - 47
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
31 - Trash Collection							
12100	Regular Salaries	88,883	68,276	96,567	116,601	116,106	118,428
12600	Cell Phone Stipend	152	213	213	213	213	213
13100	Overtime	371	1,500	1,054	1,500	1,500	1,500
14100	Social Security	7,190	5,354	7,484	9,051	9,013	9,191
14200	Pension Contribution	3,444	3,414	4,828	5,830	5,805	5,921
15100	Group Insurance	17,590	17,459	17,459	26,803	27,875	28,990
15300	Worker's Compensation	5,640	5,315	5,315	5,500	5,500	5,500
	Subtotal Personnel Services	123,270	101,531	132,921	165,498	166,012	169,743
22100	Operating Materials & Supplies	17,194	20,000	34,000	25,000	25,000	25,000
22800	Uniforms & Protective Clothing	38	100		100	100	100
31100	Liability Insurance	1,524	1,715	1,715	1,715	1,715	1,715
31410	Accounting & Administration Fee	85,747	89,445	89,445	98,176	98,176	98,176
31430	Franchise Tax Equivalents	34,685	33,350	34,600	35,253	35,753	35,753
32100	Postage	8,117	8,500	8,500	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	57,766	57,766	57,766	69,000	69,000	69,000
35150	Fuel Usage	23,792	19,500	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	86	50	90	50	50	50
38300	Trash Dumping Fees	188,851	185,000	200,000	201,000	201,000	201,000
38400	Donations & Contributions	25,000	2,500	2,500			
38710	Other Expenses	287		5			
38720	Insurance Deductible			660			
	Subtotal Charges & Services	530,357	505,196	536,051	545,564	546,064	546,064
	Total: Trash Collection	<u>653,627</u>	<u>606,727</u>	<u>668,972</u>	<u>711,062</u>	<u>712,076</u>	<u>715,806</u>
95 - Transfers To Other Funds							
39048	Transfer To Golf Course Fund	119,400	150,000	95,000			
	Total: Transfers To Other Funds	<u>119,400</u>	<u>150,000</u>	<u>95,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total: Refuse Fund		<u>773,027</u>	<u>756,727</u>	<u>763,972</u>	<u>711,062</u>	<u>712,076</u>	<u>715,806</u>

Golf Course Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Unrestricted Net Position	<u>6,945</u>	<u>1,078</u>	<u>2,802</u>	<u>1,535</u>
Revenues:				
Charges & Services	505,896	515,350	518,400	520,400
Transfers From Other Fun	<u>440,000</u>	<u>510,000</u>	<u>500,000</u>	<u>505,000</u>
Total Revenue =	<u>945,896</u>	<u>1,025,350</u>	<u>1,018,400</u>	<u>1,025,400</u>
Expenditures:				
Personnel	413,287	451,267	461,522	472,038
Charges & Services	386,535	404,615	402,865	405,215
Capital Outlay	6,000	28,000	29,000	25,000
Debt Service	<u>145,941</u>	<u>139,744</u>	<u>126,280</u>	<u>123,050</u>
Total Expenditures =	<u>951,763</u>	<u>1,023,626</u>	<u>1,019,667</u>	<u>1,025,303</u>
Unrestricted Net Position	1,078	2,802	1,535	1,631

Golf Course Fund - 48
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Golf Course Revenue							
64609	Memberships	56,942	56,000	52,000	53,000	54,000	54,000
64610	Green Fees	242,199	215,500	244,000	252,000	253,000	254,000
64611	Cart Rental	109,866	107,000	115,000	117,000	117,500	118,000
64612	Course Improvement Fee	13,974	25,000	25,000	25,000	25,000	25,000
64613	Driving Range	11,248	11,500	12,500	12,500	12,500	12,500
64614	Pro shop	56,407	54,583	45,000	45,000	45,000	45,000
64616	Lessons	745	2,000	1,500	2,000	2,000	2,000
66230	Other Rental	1,534	2,500	925	1,000	1,500	2,000
66275	Snack Bar Rental	6,925	6,750	6,750	6,750	6,750	6,750
66300	Beverages	257	250	215	200	250	250
66305	Food		250				
66570	Other Revenues	4,107	900	3,006	900	900	900
	Subtotal Golf Course	504,204	482,233	505,896	515,350	518,400	520,400
Other Financing Sources							
67741	Transfer Form ML&P				160,000	150,000	155,000
67742	Transfer From Sewer	180,000	180,000	180,000	200,000	200,000	200,000
67745	Transfer From Water	145,000	165,000	165,000	150,000	150,000	150,000
67747	Transfer From Refuse	119,400	150,000	95,000			
	Total Subsidies	444,400	495,000	440,000	510,000	500,000	505,000
Total - Golf Course Fund		948,604	977,233	945,896	1,025,350	1,018,400	1,025,400

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
40 - Operations Expenses							
12100	Salaries	115,322	116,446	116,446	134,977	137,677	140,430
12200	Part-Time Salaries	73,156	78,041	78,041	66,000	67,320	68,666
12600	Cell Phone Stipend	758	714	1,003	714	714	714
13100	Overtime		500		500	500	500
14100	Social Security & Medicare	13,910	14,971	14,955	15,468	15,775	16,089
14200	Pension Contributions	5,539	5,822	5,822	6,749	6,884	7,022
15100	Group Insurance	24,346	26,331	26,331	42,588	44,292	46,063
15300	Worker's Compensation	4,948	4,665	4,665	4,700	4,700	4,700
15400	Unemployment	1,368	4,000	1,064			
	Subtotal Personnel	239,347	251,490	248,327	271,695	277,861	284,184
22100	Operating Materials & Supplies	32,879	22,500	22,500	22,500	22,500	22,500
22200	Chemicals & Lab Supplies	33,266	41,000	39,000	41,000	42,000	43,000
25100	Gas & Diesel	10,051	10,000	10,000	10,500	10,500	10,500
31100	Liability Insurance	5,768	6,752	6,752	6,752	6,752	6,752
31600	Professional Services	1,330	1,600	1,610	1,600	1,600	1,600
32200	Advertising & Legal Notices			742	500	500	500
33100	Travel, Education, & Training	384	500		500	500	500
33600	Dues, Memberships, & Subscriptions	545	600	750	600	600	600
34200	Natural Gas	2,908	2,500	2,500	2,500	2,500	2,500
34300	Electricity	7,955	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	6,088	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	9,725	20,000	20,000	22,500	22,500	22,500
35150	Fuel Usage	64		60			
35200	Future Vehicle & Eq. Replacement	58,476	58,476	58,476	58,476	58,476	58,476
35300	Repairs & Maintenance	2,014	2,200	89	2,200	2,200	2,500
36500	Medical Services	315	280	378	500	500	500
	Subtotal Charges & Services	173,064	181,608	178,057	185,328	186,328	187,628
42100	Buildings & Improvements	4,225	20,000	1,000	20,000	25,000	25,000
46200	Equipment	2,895	5,000	5,000	4,000		
	Subtotal Capital Outlay	7,120	25,000	6,000	24,000	25,000	25,000
	Total- Operations Expenses	419,531	458,098	432,384	481,023	489,189	496,812

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
41 - Clubhouse							
12100	Salaries	73,280	74,402	74,402	90,624	92,436	94,285
12200	Part-Time Salaries	47,837	55,290	55,290	44,166	45,049	45,950
12600	Cell Phone Stipend	448	421	762	421	421	421
13100	Overtime		250	293	250	250	250
14100	Social Security & Medicare	9,074	9,973	10,002	10,363	10,569	10,779
14200	Pension Contributions	3,575	3,720	3,720	4,531	4,622	4,714
15100	Group Insurance	17,108	18,746	18,746	27,417	28,514	29,654
15300	Worker's Compensation	2,316	1,744	1,744	1,800	1,800	1,800
	Subtotal Personnel	153,638	164,546	164,959	179,572	183,661	187,854
22100	Operating Materials & Supplies	15,815	14,000	10,000	14,000	11,000	12,000
22400	Pro-Shop Supplies	38,841	30,000	30,000	25,000	25,000	25,000
25100	Gas & Diesel	6,820	6,500	6,500	6,500	6,500	6,500
31100	Liability Insurance	7,860	8,840	8,840	8,840	8,840	8,840
31300	Maintenance Agreement	5,928	6,250	6,000	6,250	6,500	6,500
31600	Professional Services	210	1,500	1,828	1,500	1,500	1,500
32200	Advertising & Legal Notices	1,458	3,000	2,078	3,000	3,000	3,000
33100	Travel, Education, & Training		1,000		1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	310	400	549	550	550	600
34100	Telephone	2,433	2,000	2,000	2,000	2,000	2,000
34200	Natural Gas	3,447	3,500	3,500	3,500	3,500	3,500
34300	Electricity	20,060	20,000	20,000	21,000	21,000	21,000
34500	Water	323	350	350	350	350	350
35100	Vehicle & Equipment Usage	1,054	4,722	4,722	4,920	4,920	4,920
35200	Future Vehicle & Eq. Replacement	30,716	30,716	30,716	30,716	30,716	30,716
35300	Repairs & Maintenance	3,113	1,000	85			
36500	Medical Services	70	150	35			
38100	Bank Charges	7,968	8,300	8,000	8,300	8,300	8,300
38500	IT	201	1,165	748	120	120	120
38710	Other Expenses	90		9			
38715	Leasehold Expenses	9,379					
	Subtotal Charges & Services	156,096	143,393	135,960	137,546	134,796	135,846
42100	Buildings & Improvements				4,000	4,000	
46200	Equipment	0		0			
	Subtotal Capital Outlay	0	0	0	4,000	4,000	0
Total- Clubhouse		309,734	307,939	300,919	321,118	322,457	323,700

Golf Course Fund - 48
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
22100	Operating Materials & Supplies						
22425	Food Supplies		250				
22450	Beverage Supplies		1,000				
31100	Liability Insurance						
	Subtotal Charges & Services	0	1,250	0	0	0	0
	Total- Food & Beverage	0	1,250	0	0	0	0
68 - Administration & General							
31410	Accounting & Administration Fee	76,843	72,518	72,518	81,741	81,741	81,741
	Subtotal Charges & Services	76,843	72,518	72,518	81,741	81,741	81,741
	Total- Administration & General	76,843	72,518	72,518	81,741	81,741	81,741
90 - Golf Course Bond Costs							
38910	Principal Payments	94,327	98,669	98,669	101,575	95,000	95,000
38920	Interest Expense	52,246	47,272	47,272	38,169	31,280	28,050
	Subtotal Golf Course Bond Costs	146,573	145,941	145,941	139,744	126,280	123,050
	Total - Golf Course Fund	952,681	985,746	951,763	1,023,626	1,019,667	1,025,303

Perpetual Care Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	<u>49,070</u>	<u>52,840</u>	<u>55,340</u>	<u>57,840</u>
Revenues:				
Cemetery Lots	<u>3,920</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	<u>3,920</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:				
Capital Outlay	<u>150</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	<u>150</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Fund Balance	52,840	55,340	57,840	60,340

Perpetual Care Fund - 51
Revenue - 00

Account #	Revenues By Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
64520	Cemetery Lots	4,480	3,500	3,920	3,500	3,500	3,500
		4,480	3,500	3,920	3,500	3,500	3,500
Total - Perpetual Care Fund		4,480	3,500	3,920	3,500	3,500	3,500

Perpetual Care Fund - 51
Expenditures

Account #	Expenditure By Departmen	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
33 - Cemetery							
49100	Cemetery Lots	0	1,000	150	1,000	1,000	1,000
	Subtotal Capital Outlay	0	1,000	150	1,000	1,000	1,000
Total - Perpetual Care		<u>0</u>	<u>1,000</u>	<u>150</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

Internal Service Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Net Position	<u>1,138,512</u>	<u>930,959</u>	<u>602,774</u>	<u>265,762</u>
Revenues:				
Charges & Services	1,032,617	1,084,033	1,084,033	1,084,033
Income from Investments	15,200	10,000	5,900	0
Miscellaneous	<u>34,048</u>	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenue =	<u>1,081,865</u>	<u>1,109,033</u>	<u>1,099,933</u>	<u>1,094,033</u>
Expenditures:				
Personnel	254,719	266,362	272,364	278,516
Charges & Services	457,550	517,856	506,581	506,581
Capital Outlay	<u>577,149</u>	<u>653,000</u>	<u>658,000</u>	<u>547,500</u>
Total Expenditures =	<u>1,289,418</u>	<u>1,437,218</u>	<u>1,436,945</u>	<u>1,332,597</u>
Net Position	930,959	602,774	265,762	27,198

Internal Service Fund - 71
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Charges & Services							
64730	Equipment Maintenance Services	488,632	406,473	406,473	426,458	426,458	426,458
64735	Equipment Fuel Charges	97,496	89,324	89,324	89,324	89,324	89,324
64740	Equipment Replacement Charges	488,538	536,820	536,820	568,251	568,251	568,251
	Subtotal Charges & Services	1,074,666	1,032,617	1,032,617	1,084,033	1,084,033	1,084,033
Income From Investments							
66110	Interest On Investments	16,909	14,700	15,200	10,000	5,900	
	Subtotal Income From Investments	16,909	14,700	15,200	10,000	5,900	0
Miscellaneous Revenues							
63330	Other State Grants		25,000	8,537	10,000		
66570	Other Revenue	2,436		321			
67210	Sale Of Assets	6,945	5,000	25,190	5,000	10,000	10,000
67220	Insurance Recoveries	7,018					
	Subtotal Miscellaneous Revenue	16,399	30,000	34,048	15,000	10,000	10,000
Total: Internal Service Fund		<u>1,107,974</u>	<u>1,077,317</u>	<u>1,081,865</u>	<u>1,109,033</u>	<u>1,099,933</u>	<u>1,094,033</u>

Internal Service Fund - 71

Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
62 - Service Facility							
12100	Regular Salaries	175,455	187,609	187,609	196,117	200,039	204,040
12600	Cell Phone Stipend	128	132	132	132	132	132
13100	Overtime	18	400	12	400	400	400
14100	Social Security	13,138	14,393	14,363	15,044	15,344	15,650
14200	Pension Contribution	8,379	9,380	9,380	9,806	10,002	10,202
15100	Group Insurance	32,574	37,983	37,983	39,564	41,147	42,792
15300	Worker's Compensation	6,030	5,239	5,239	5,300	5,300	5,300
	Subtotal Personnel Services	235,722	255,136	254,719	266,362	272,364	278,516
22100	Operating Materials & Supplies	15,106	20,000	13,769	31,500	25,000	25,000
22800	Uniforms & Protective Clothing	285	500	49	600	600	600
25100	Gas & Diesel	100,772	92,000	92,000	92,000	92,000	92,000
25300	Oil & Lubricants	8,190	9,500	8,200	8,500	8,500	8,500
25400	Tires, Batteries, & Accessories	25,760	25,000	25,000	25,000	25,000	25,000
31100	Liability Insurance	1,524	1,715	1,715	1,715	1,715	1,715
31300	Maintenance Agreement	18,437	18,700	18,293	20,000	20,000	20,000
31600	Professional Services		5,000				
33100	Travel, Education & Training	351	800	593	900	900	900
33600	Dues, Memberships & Subscriptions	3,714	4,100	3,040	3,900	3,900	3,900
34100	Telephone	2,544	2,200	1,317	1,250	1,250	1,250
34200	Natural Gas	3,314	3,500	3,500	3,500	3,500	3,500
34300	Electricity	6,279	9,000	6,500	6,000	6,500	6,500
34400	Trash Collection	324	325	325	325	325	325
34500	Water Service	163	164	164	164	164	164
34600	Sewer Service	300	300	300	300	300	300
35100	Vehicle Equipment Use & Maint.	28,472	28,472	28,472	28,472	28,472	28,472
35150	Fuel Usage	4,824	4,300	4,300	4,300	4,300	4,300
35200	Future Vehicle & Eq. Replacement	21,000	33,360	33,600	33,600	33,600	33,600
35300	Repairs & Maintenance				5,000		
35310	Fleet Maintenance	145,480	124,000	124,000	150,000	150,000	150,000
38500	IT	29	1,594	922	180	180	180
38710	Other Expenses	263		273	275		
	Subtotal Charges & Services	387,131	384,530	366,332	417,481	406,206	406,206
42100	Buildings & Improvements		8,000		8,500		
46200	Equipment		12,000	10,896			
	Subtotal Capital Outlay	0	20,000	10,896	8,500	0	0
Total: Service Facility		622,853	659,666	631,947	692,343	678,570	684,722

Internal Service Fund - 71
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
65 - Administration & General							
31100	Liability Insurance	23,561	26,388	26,388	26,388	26,388	26,388
31410	Accounting & Administration Fee	61,934	62,326	62,326	71,387	71,387	71,387
38710	Other Expenses	84	500	4	100	100	100
38720	Insurance Deductible	4,527	2,500	2,500	2,500	2,500	2,500
	Subtotal Charges & Services	90,106	91,714	91,218	100,375	100,375	100,375
	Total: Administration & General	<u>90,106</u>	<u>91,714</u>	<u>91,218</u>	<u>100,375</u>	<u>100,375</u>	<u>100,375</u>
 70 - Capital Equipment Replacement							
46100	Office Equipment		75,000	63,253			
46200	Equipment	120,882	282,000	309,000	231,000	428,500	431,000
46300	Vehicles	122,465	221,000	194,000	413,500	229,500	116,500
	Subtotal Capital Outlay	243,347	578,000	566,253	644,500	658,000	547,500
	Total:						
	Capital Equipment Replacement	<u>243,347</u>	<u>578,000</u>	<u>566,253</u>	<u>644,500</u>	<u>658,000</u>	<u>547,500</u>
Total: Internal Service Fund		<u>956,306</u>	<u>1,329,380</u>	<u>1,289,418</u>	<u>1,437,218</u>	<u>1,436,945</u>	<u>1,332,597</u>

Employee's Dental Ins. Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	<u>1,100</u>	<u>1,701</u>	<u>2,252</u>	<u>2,853</u>
Revenues:				
Contributions	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>
Total Revenue =	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>
Expenditures:				
Charges & Services	<u>63,900</u>	<u>63,950</u>	<u>63,900</u>	<u>63,900</u>
Total Expenditures =	<u>63,900</u>	<u>63,950</u>	<u>63,900</u>	<u>63,900</u>
Fund Balance	1,701	2,252	2,853	3,454

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

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Contributions							
66440	Contributions By Employees	9,139	9,517	9,517	9,517	9,517	9,517
66450	Contributions By City	47,736	54,984	54,984	54,984	54,984	54,984
	Subtotal Contributions	56,875	64,501	64,501	64,501	64,501	64,501
Other Financing Sources							
67702	Transfer From General Fund						
67741	Transfer From ML&P Fund	5,000					
67742	Transfer From Sewer Fund	5,000					
67745	Transfer From Water Fund	3,500					
	Subtotal Contributions	13,500	0	0	0	0	0
Total: Employee's Dental Insurance Fund		70,375	64,501	64,501	64,501	64,501	64,501

Employee's Dental Insurance Fund - 72
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
90 - Non-Departmental							
31700	Administrative & Trustee Fee	10,026	9,900	9,900	9,950	9,900	9,900
38861	Dental Insurance Claims	57,035	54,000	54,000	54,000	54,000	54,000
	Subtotal Charges & Services	67,061	63,900	63,900	63,950	63,900	63,900
Total:							
Employee's Dental Insurance Fund		67,061	63,900	63,900	63,950	63,900	63,900

Debt Service Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	<u>1,806,444</u>	<u>34,629</u>	<u>34,629</u>	<u>34,629</u>
Revenues:				
Intergovernmental	389,972	0	0	0
Income from Investments	39,936	0	0	0
Other Financing Sources	<u>1,323,952</u>	<u>1,219,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Total Revenue =	<u>1,753,860</u>	<u>1,219,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Expenditures:				
Debt Service	<u>1,743,770</u>	<u>1,219,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Total Expenditures =	<u>1,743,770</u>	<u>1,219,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Fund Balance	34,629	34,629	34,629	34,629

Debt Service Fund - 90
Revenue - 00

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
	Intergovernmental Revenues						
63331	Federal Grants (B.A.B.s)	389,141	389,972	389,972			
	Subtotal Intergovernmental Revenues	389,141	389,972	389,972	0	0	0
	Income From Investments						
66110	Interest On Investments	35,857	36,000	39,936			
	Subtotal Income Form Investments	35,857	36,000	39,936	0	0	0
	Other Financing Sources						
67719	Transfer From CWCI	1,380,614	1,323,952	1,323,952	1,219,751	1,229,050	1,227,800
	Sub. Other Financing Sources	1,380,614	1,323,952	1,323,952	1,219,751	1,229,050	1,227,800
Total - Debt Service Fund		1,805,612	1,749,924	1,753,860	1,219,751	1,229,050	1,227,800

Debt Service Fund - 90
Expenditures

Account # Expenditure by Department		2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
19 - CWCI							
38910	Principal	590,000	605,000	605,000	495,000	525,000	550,000
38920	Interest	1,187,855	1,164,368	1,138,770	724,751	704,050	677,800
Total: CWCI Debt		<u>1,777,855</u>	<u>1,769,368</u>	<u>1,743,770</u>	<u>1,219,751</u>	<u>1,229,050</u>	<u>1,227,800</u>
Total: Debt Service Fund		<u>1,777,855</u>	<u>1,769,368</u>	<u>1,743,770</u>	<u>1,219,751</u>	<u>1,229,050</u>	<u>1,227,800</u>

D.U.R.A. Fund

	Estimated 2019	Budget 2020	Estimated 2021	Estimated 2022
Fund Balance	<u>618</u>	<u>3,328</u>	<u>228</u>	<u>228</u>
Revenues:				
Contributions	<u>408,318</u>	<u>426,900</u>	<u>6,900</u>	<u>6,900</u>
Total Revenue =	<u>408,318</u>	<u>426,900</u>	<u>6,900</u>	<u>6,900</u>
Expenditures:				
Charges & Services	<u>405,608</u>	<u>430,000</u>	<u>6,900</u>	<u>6,900</u>
Total Expenditures =	<u>405,608</u>	<u>430,000</u>	<u>6,900</u>	<u>6,900</u>
Fund Balance	3,328	228	228	228

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

Account #	Revenues by Source	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
Intergovernmental Revenues							
63325	Property Tax		7,110	6,818	6,900	6,900	6,900
63330	Other State Grants	64,745	215,545	336,000	264,000		
	Subtotal Contributions	64,745	222,655	342,818	270,900	6,900	6,900
Miscellaneous Revenue							
66420	Contributions For Construction	0					
	Subtotal Contributions	0	0	0	0	0	0
Income from Investments							
66110	Interest on Investments	0					
	Subtotal Contributions	0	0	0	0	0	0
Other Financing Sources							
67740	Bond Proceeds	0					
67719	Transfer from CWCI Fund			65,500	156,000		
67745	Loan Proceeds Water Fund	41,842					
	Subtotal Contributions	41,842	0	65,500	156,000	0	0
Total: Delta Urban Renewal Authority Fund		106,587	222,655	408,318	426,900	6,900	6,900

Delta Urban Renewal Authority Fund - 92
Expenditures

Account #	Expenditure By Department	2018 Actual	2019 Budget	2019 Estimated	2020 Budget	2021 Estimated	2022 Estimated
10 - D.U.R.A.							
31580	Bond Issuance Costs						
31600	Professional Services	31,078		5,608			
38710	Other Expenses	24,163		69			
	Subtotal Charges & Services	55,241	0	5,608	0	0	0
42100	Buildings & Improvements	29,840	249,644	400,000	430,000		
	Subtotal Capital Outlay	29,840	249,644	400,000	430,000	0	0
95 - Transfer to Other Funds							
39045	Transfer to Water Fund		14,000			6,900	6,900
	Subtotal Charges & Services	0	14,000	0	0	6,900	6,900
Total:							
Delta Urban Renewal Authority Fund		85,081	263,644	405,608	430,000	6,900	6,900