



City of Atlantic Beach
Agenda
Budget Workshop
Thursday, July 30, 2020 - 6:00 p.m.
[via Videoconference](#)

Page(s)

1. CALL TO ORDER

2. PUBLIC COMMENT

[07-30-20 Budget Workshop- Virtual - Notice and instructions](#)

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3. FY2020-21 BUDGET UPDATE

[FY21 Budget Draft 2](#)

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4. CITY COMMISSION COMMENTS/QUESTIONS

5. ADJOURNMENT

Please note: This meeting will be live-streamed and videotaped. The video recording will be posted within four business days on the City's website at www.coab.us. To access it, click on the Meeting Videos tab on the home page or contact the City Clerk at 247-5809 or dbartle@coab.us.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk's Office by Noon, Monday, July 27, 2020.

**NOTICE OF REGULAR CITY COMMISSION MEETING
BEING HELD VIA VIDEOCONFERENCE**

Notice is hereby given that the Atlantic Beach City Commission will hold a Budget Workshop at 6:00 p.m. on Thursday, July 30, 2020.

Due to these extraordinary times, the City Commission will not be meeting in person; rather, the meeting will be held via videoconference.

Pursuant to [Governor DeSantis' Executive Order Number 20-69](#), issued on March 20, 2020, "Local government bodies may utilize communications media technology, such as telephonic and video conferencing, as provided in Section 120.54(5)(b)2. Florida Statutes." Pursuant to Section 2-403, Code of Ordinances, and [to an emergency order executed March 27, 2020 as re-instituted by the Mayor and City Manager](#), the City Manager has adopted administrative rules that are necessary and appropriate to implement communications media technology, and to set the time, place, rules of conduct and procedure for this electronic regular City Commission meeting. Public input may be made in advance by email; by placing written comments in the drop box in front of City Hall; or during the meeting via video conference. Instructions are provided at the bottom of this notice.

This meeting will be live-streamed and video recorded, as usual. The video recording with closed captioning will be posted within four business days on the City's website at www.coab.us. To live-stream the meeting or to access the video recording afterward, click on the "Meeting Videos" tab on the City's home page.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation for this proceeding should contact Lori Diaz, Deputy City Clerk, at 247-5821 or at ldiaz@coab.us by noon, Monday, July 27, 2020.

**INSTRUCTIONS FOR VIEWING AND PROVIDING PUBLIC COMMENTS:
JULY 30, 2020 CITY OF ATLANTIC BEACH ELECTRONIC COMMISSION - BUDGET WORKSHOP**

The July 30, 2020 Budget Workshop will be a webinar conducted electronically (or "virtually") with no public in attendance in the City Hall Commission Chamber.

Members of the public may provide written comments (1) to be read during the meeting or (2) to be entered into record without being read during the meeting. To do this:

1. Email your comments and/or materials to Donna Bartle by noon, Thursday, July 30, 2020 at dbartle@coab.us, or place them in the Drop Box outside of City Hall, 800 Seminole Road, by noon, Wednesday, July 29, 2020,
 - Title your comments: "Written Comments for Courtesy of the Floor, Budget Workshop, July 30, 2020",
2. Provide your name (required), address and email address, and
3. If you desire for your written comments to be read into the record during the meeting, please indicate so and limit them to 300 words. Only written comments of 300 or fewer words will be read into the record during the meeting. All other written comments received by the deadline will be entered into the meeting record and distributed to the City Commission and the appropriate staff before the start of the meeting.

Members of the public who opt to comment during electronic meetings – rather than providing written comments before the meeting -- may do so by registering to provide public comment. To register, click on the “Register to Provide Public Comment” link at <https://www.coab.us/506/Meeting-Videos>.

Please register *only* for the meeting you wish to provide public comment on at least one hour before each meeting starts. If you wish to provide public comment on other meetings, you *must* register for and join each meeting separately.

When you connect, you will see the message “Please wait, the meeting host will let you in soon”. Due to new security guidelines, you will not be able to connect after the meeting starts.

For additional information or assistance, please contact the following before the meeting:

- For public comment questions: Donna Bartle, City Clerk, dbartle@coab.us or (904) 247-5809.
- For questions on connecting to the electronic meeting: Bob Cimon, IT Senior Systems Engineer, rcimon@coab.us or (904) 518-0783.

City of
Atlantic Beach, Florida



Annual Budget

2020 – 2021

Proposed

Draft 2

City of Atlantic Beach, Florida
Annual Budget
2019 - 2020

City Commission

Ellen Glasser, Mayor

Cindy Anderson

M. Blythe Waters

Candace Kelly

Brittany Norris

City Attorney

Brenna Durden

City Manager

Shane Corbin

City Clerk

Donna L. Bartle



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Introduction



Fund Definitions

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

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

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

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

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

Special Revenue Funds

Community Development Block Grant Fund

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

Convention Development Tax Fund

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

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

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

Half Cent Discretionary Sales Tax Fund

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

Local Option Gas Tax Fund

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

ENTERPRISE FUNDS

Water Utility Fund

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

Sewer Utility Fund

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

Sanitation Fund

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

Building Code Enforcement Fund

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

Storm Water Drainage Fund

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

City of Atlantic Beach
Combined Summary of Revenues and Expenditures
Summary of all Funds

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	49,411,656	51,221,570	56,111,124	53,907,201	(2,203,922)
Revenues					
General Fund	12,425,044	13,779,514	13,778,935	14,648,966	870,031
Special Revenue Funds	1,985,905	1,623,040	1,973,084	1,610,774	(362,310)
Debt Service Fund			118,458	120,884	2,426
Capital Project Fund	589,477	2,012	1,555,000	1,280,000	(275,000)
Enterprise Funds	12,953,572	14,894,608	16,928,094	16,523,578	(404,516)
Trust and Agency Funds	5,218,923	3,636,598	4,025,948	3,787,415	(238,533)
Total Revenues	33,172,922	33,935,772	38,379,519	37,971,617	(407,902)
Other Financing Sources					
Total Resources	82,584,577	85,157,341	94,490,643	91,878,818	(2,611,824)
Expenditures					
General Fund	12,220,762	14,065,183	14,569,869	15,243,214	673,345
Special Revenue Funds	1,347,883	1,480,500	2,777,081	1,595,510	(1,181,571)
Debt Service Fund		19,850	118,458	120,884	2,426
Capital Project Fund	2,922,818	4,500	1,697,600	1,320,000	(377,600)
Enterprise Funds	12,700,210	10,807,092	19,102,177	20,542,903	1,440,726
Trust and Agency Funds	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
DIVISION TOTALS	31,363,007	29,046,218	40,583,441	41,083,079	499,638
Other Financing Uses					
Ending Fund Balance	51,221,570	56,111,124	53,907,201	50,795,739	(3,111,462)
Total Expenses and Fund Balance	82,584,577	85,157,341	94,490,643	91,878,818	(2,611,824)
Resource Allocation					
Personnel Services	10,255,656	11,354,483	12,069,975	11,909,725	(160,250)
Operating Expenses	11,534,703	13,117,048	13,607,040	13,588,672	(18,368)
Capital Outlay	5,426,846	1,180,603	8,045,613	8,236,974	191,361
Debt Service	2,116,132	2,101,435	2,196,447	2,122,769	(73,678)
Transfers	2,029,670	1,292,648	4,704,366	4,609,934	(94,432)
Total	31,363,007	29,046,218	40,623,441	40,468,074	(155,367)

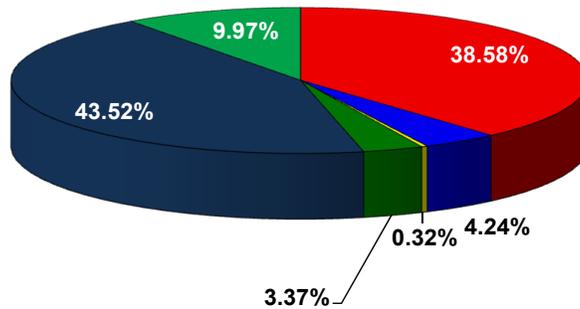
Summary of All Departments

Combined Summary of Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
<u>Expenses:</u>					
Governing Body	38,722	40,207	55,876	52,707	(3,169)
City Administration	2,730,766	2,864,587	3,047,218	3,121,810	74,592
General Government	4,186,185	1,674,407	2,776,890	2,731,920	(11,442)
Planning	562,328	540,117	731,196	662,209	(68,987)
Public Safety	5,967,302	6,736,464	6,815,826	7,234,439	418,613
Parks and Recreation	1,285,292	1,429,768	1,463,363	1,642,962	179,599
Public Works	5,022,603	5,384,701	8,594,289	8,914,669	320,380
Public Utilities	8,936,670	8,300,891	12,207,733	13,849,617	1,641,884
Building	780,721	550,654	612,919	602,178	(10,741)
Pension	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
Total Expenses	<u>31,363,007</u>	<u>30,190,890</u>	<u>38,623,566</u>	<u>41,073,079</u>	<u>2,483,041</u>
<u>Resource Allocation:</u>					
Personnel Services	10,616,468	11,765,667	12,518,149	12,192,039	(326,110)
Operating Expenses	11,529,718	13,245,629	13,677,617	14,942,628	1,265,011
Capital Outlay	5,767,824	2,410,077	6,674,488	7,510,143	835,655
Debt Service	2,116,132	2,027,760	2,322,769	2,121,012	(201,757)
Transfers	6,011,373	5,798,660	9,014,186	4,357,257	(4,656,929)
Total Resource Allocation:	<u>36,041,514</u>	<u>35,247,793</u>	<u>44,207,209</u>	<u>41,123,079</u>	<u>(3,084,130)</u>
Summary of Authorized Positions					
Department			2019-2020	2020-2021	
Governing Body			5.00	5.00	
City Administration			24.00	23.00	
General Government			2.25	2.25	
Planning and Zoning			3.10	3.10	
Building and Code Enforcement			7.65	7.65	
Public Safety			83.00	83.00	
Parks and Recreation			13.00	13.00	
Public Works			18.80	18.80	
Public Utilities			22.20	23.20	
Pension			0.00	0.00	
			<u>179.00</u>	<u>179.00</u>	

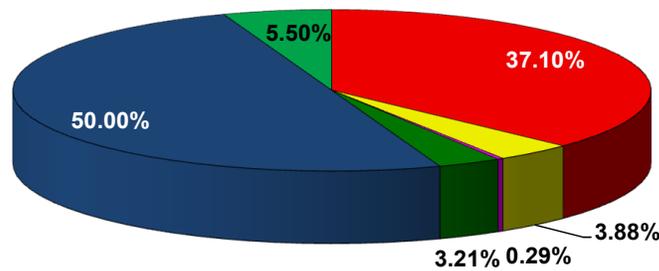
CITY OF ATLANTIC BEACH
TOTAL REVENUES AND EXPENDITURES
BY FUND TYPE

Total 2021 Revenues



- | | |
|---|---|
| ■ General Fund | ■ Special Revenue Funds |
| ■ Governmental Projects | ■ Debt Service Funds |
| ■ Enterprise Funds | ■ Trust Funds |

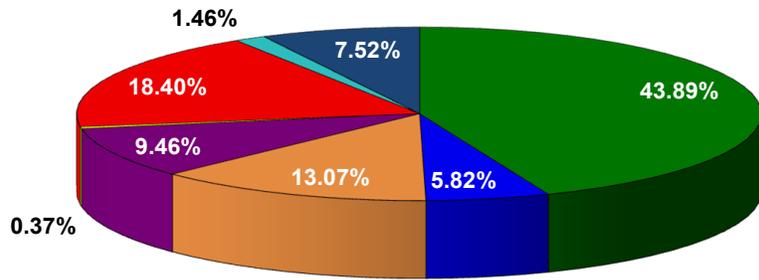
Total 2021 Expenses



- | | |
|---|---|
| ■ General Fund | ■ Special Revenue Funds |
| ■ Debt Service Funds | ■ Gov. Capital Projects |
| ■ Enterprise Funds | ■ Trust Funds |

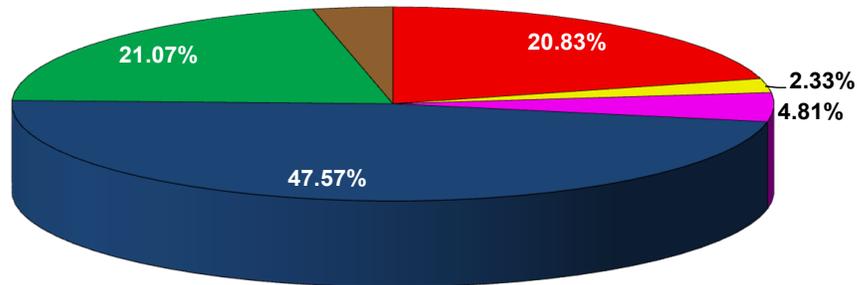
CITY OF ATLANTIC BEACH
TOTAL REVENUES AND EXPENDITURES
GENERAL FUND

Total 2021 General Fund Revenues



- | | |
|-------------------------|-----------------------------|
| ■ Ad Valorem Taxes | ■ Licenses and Permits |
| ■ Intergovernmental | ■ Interfund Transfers |
| ■ Fines and Forfeitures | ■ Charges for Services |
| ■ Miscellaneous | ■ Utility, & Business Taxes |

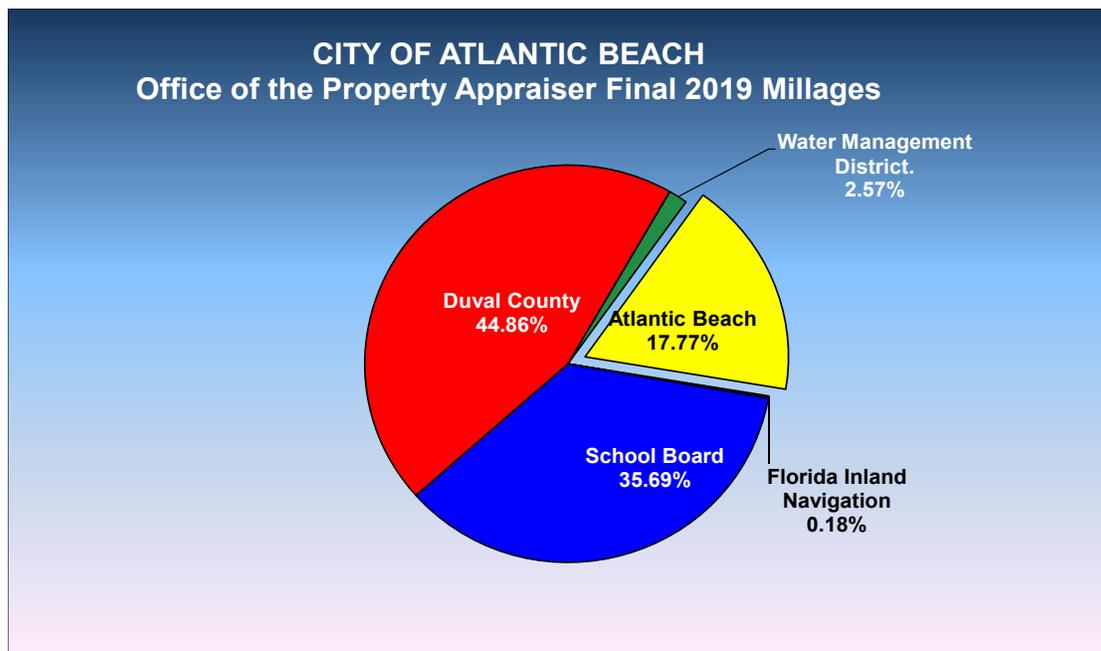
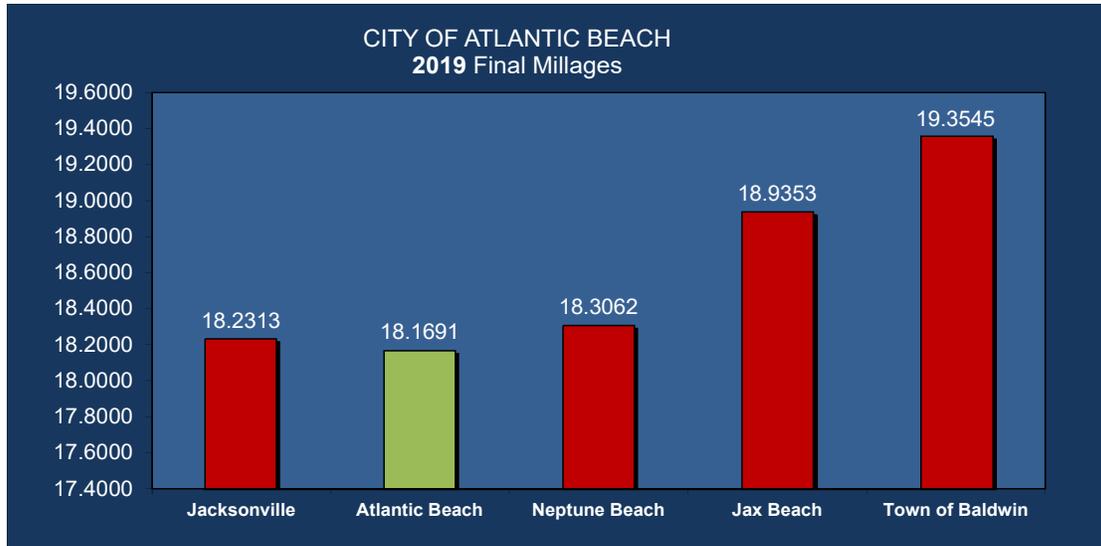
Total 2021 General Fund Expenses



- | | |
|-----------------------|----------------------------|
| ■ City Administration | ■ Planning and Development |
| ■ General Government | ■ Public Safety |
| ■ Public Works | ■ Parks and Recreation |

Summary of 2020 Millages

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



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

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	7,054,223	7,077,821	6,791,915	6,428,899	(363,016)
Revenues					
Taxes	5,848,296	6,751,830	6,633,071	7,531,647	898,576
Licenses and Permits	887,742	1,020,386	915,989	852,039	(63,950)
Intergovernmental Revenues	1,839,579	2,236,621	2,167,407	1,914,154	(253,253)
Charges for Services	2,297,627	2,393,331	2,343,822	2,695,547	351,725
Fines and Forfeitures	111,427	43,200	112,890	54,681	(58,209)
Miscellaneous	109,928	241,498	219,383	214,525	(4,858)
Interfund Transfers	1,330,445	1,092,648	1,386,373	1,386,373	
Total Revenues	12,425,044	13,779,514	13,778,935	14,648,966	870,031
Other Financing Sources					
Total Resources	19,479,267	20,857,335	20,570,850	21,077,865	507,015
Expenditures					
City Administration	2,769,488	2,904,795	3,103,094	3,174,517	71,423
Community Development	154,168	445,418	374,764	355,534	(19,230)
General Government	601,148	723,452	770,410	733,152	(37,258)
Public Safety	5,919,798	6,759,004	6,813,258	7,251,331	438,073
Public Works	1,490,868	2,755,364	3,024,010	3,211,805	187,795
Recreation Programs and Events	1,285,292	477,386	484,333	516,875	32,542
DIVISION TOTALS	12,220,762	14,065,420	14,569,869	15,243,214	673,345
Other Financing Uses					
Ending Fund Balance	7,077,821	6,791,915	6,000,981	5,834,651	(166,330)
Total Expenses and Fund Balance	19,479,267	20,857,335	20,570,850	21,077,865	507,015
Resource Allocation					
Personnel Services	7,535,383	8,755,565	8,898,025	9,230,851	332,826
Operating Expenses	4,085,372	4,767,233	4,976,360	5,693,341	716,981
Capital Outlay	495,782	542,622	695,484	319,022	(376,462)
Debt Service					
Transfers	104,225				
Total	12,220,762	14,065,420	14,569,869	15,243,214	673,345

City of Atlantic Beach
Summary of Revenues
General Fund

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Increase</u> <u>(Decrease)</u>
Taxes					
Ad Valorem Tax	4,730,476	5,519,446	5,454,505	6,430,028	975,523
Utility Service Tax					
Electricity	521,161	637,748	521,161	514,507	(6,654)
Propane, Natural Gas & Fuel Oil	15,229	12,518	16,720	12,345	(4,375)
Subtotal-Utility Service Tax	<u>536,390</u>	<u>650,266</u>	<u>537,881</u>	<u>526,852</u>	<u>(11,029)</u>
Communication Services Tax	479,551	484,505	498,374	463,767	(34,607)
Local Business Tax	<u>101,879</u>	<u>97,612</u>	<u>142,311</u>	<u>111,000</u>	<u>(31,311)</u>
Total Taxes	5,848,296	6,751,830	6,633,071	7,531,647	898,576
Permits, Fees, & Assessments					
Building Permits					
Franchise Fees					
Electricity	843,560	948,756	848,523	783,339	(65,184)
Natural Gas	4,550	10,930	2,028	8,000	5,972
Subtotal-Franchise Fees	<u>848,110</u>	<u>959,686</u>	<u>850,551</u>	<u>791,339</u>	<u>(59,212)</u>
Impact Fees-Transportation					
Other Permits and Fees					
Plan Review & Other Fees	<u>39,632</u>	<u>60,700</u>	<u>65,438</u>	<u>60,700</u>	<u>(4,738)</u>
Total Permits, Fees, & Assessments	887,742	1,020,386	915,989	852,039	(63,950)
Intergovernmental Revenues					
Federal Grants					
Economic Environment (FEMA)		196,602	220,869		(220,869)
Public Safety					
Subtotal-Federal Grants		<u>196,602</u>	<u>220,869</u>		<u>(220,869)</u>
State Grants					
Economic Environment (FEMA)		53,586			
State-Shared Revenues					
State Revenue Sharing Proceeds	452,384	488,109	462,507	424,079	(38,428)
Mobile Home License Tax	8,085	7,194	8,012	7,000	(1,012)
Alcoholic Beverage License Tax	11,414	15,480	12,893	15,500	2,607
Local Govt Half-Cent Sales Tax	1,366,992	1,475,300	1,461,626	1,465,725	4,099
Motor Fuel Tax Rebate	404		1,500	1,500	
Subtotal-State-Shared Revenues	<u>1,839,279</u>	<u>1,986,083</u>	<u>1,946,538</u>	<u>1,913,804</u>	<u>(32,734)</u>
Local Grants					
Misc. Local Grant					
Recreation	300	350		350	350
Subtotal-Local Grants	<u>300</u>	<u>350</u>		<u>350</u>	<u>350</u>
Total Intergovernmental Revenues	1,839,579	2,236,621	2,167,407	1,914,154	(253,253)

City of Atlantic Beach
Summary of Revenues
General Fund

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Charges for Services					
Internal Service Fund Charges	1,522,863	1,608,052	1,569,920	1,845,689	275,769
Other Genl Govt Charges & Fees	6,192	4,949	6,405	4,200	(2,205)
Service Charges					
Public Safety	337,691	381,300	366,077	392,761	26,684
Parking Facilities	6,688	6,941	6,144	7,000	856
Other Transportation	118,151	61,592	71,254	121,328	50,074
Animal Control	10,196	7,718	9,816	6,900	(2,916)
Lifeguard & Beach Maintenance	231,583	245,138	245,138	259,519	14,381
Recreation & Cultural Events	9,868	11,025	11,515	7,150	(4,365)
Recreation Facilities	54,397	66,615	57,553	51,000	(6,553)
Total Charges for Services	2,297,627	2,393,331	2,343,822	2,695,547	351,725
Judgments, Fines, & Forfeits					
Fines					
Traffic	32,740	33,178	43,510	34,481	(9,029)
Parking	25,830	9,722	24,380	10,000	(14,380)
Dog	100	200		100	100
Other	52,757	100	45,000	10,100	(34,900)
Subtotal-Fines	111,427	43,200	112,890	54,681	(58,209)
Total Judgments, Fines & Forfeits	111,427	43,200	112,890	54,681	(58,209)
Miscellaneous Revenues					
Interest	31,436	191,557	159,001	180,000	20,999
Disposition of Fixed Assets	4,340		30,000	25,000	(5,000)
Donations from Private Sources	22,838	463	21,382		(21,382)
Settlements & Insurance Reimburse	37,693				
Other	13,622	49,479	9,000	9,525	525
Total Miscellaneous Revenues	109,928	241,498	219,383	214,525	(4,858)
Other Sources					
Transfer from Capital Projects Fund	240,000				
Transfer from Local Option Gas Tax Fund	230,000	235,000	235,000	212,843	(22,157)
Contribution from Water Fund	195,614	357,362	357,362	345,511	(11,851)
Contribution from Sewer Fund	428,205	500,286	500,286	488,435	(11,851)
Contribution from Sanitation Fund	236,626		268,725	339,584	70,859
Contribution from Building Fund			15,000		(15,000)
Contribution from Storm Water Fund			10,000		(10,000)
Total Other Sources	1,330,445	1,092,648	1,386,373	1,386,373	
Grand Total	12,425,044	13,779,514	13,778,935	14,648,966	870,031

City of Atlantic Beach
Summary of Expenditures by Division
General Fund

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
City Administration					
City Commission	38,722	40,207	55,876	52,707	(3,169)
City Manager	353,961	438,152	442,233	439,181	(3,052)
City Clerk	279,176	317,875	358,543	362,005	3,462
Finance and Administration	896,790	1,020,280	1,063,701	1,139,243	75,542
Information Technology	699,121	680,226	782,592	774,254	(8,338)
Human Resources	220,351	242,100	250,149	257,127	6,978
Legal Counsel	281,368	165,955	150,000	150,000	
Total	<u>2,769,488</u>	<u>2,904,795</u>	<u>3,103,094</u>	<u>3,174,517</u>	<u>71,423</u>
Planning and Zoning	<u>154,168</u>	<u>445,418</u>	<u>374,764</u>	<u>355,534</u>	<u>(19,230)</u>
General Government	<u>601,148</u>	<u>723,452</u>	<u>770,410</u>	<u>733,152</u>	<u>(37,258)</u>
Police Department					
Administration	788,973	1,064,947	1,033,609	1,265,330	231,721
Patrol	3,020,481	3,382,425	3,143,365	3,225,473	82,108
Detective	222,633	292,128	395,368	389,431	(5,937)
Dispatch	310,169	372,451	361,068	451,583	90,515
Animal Control	108,380	89,708	96,155	99,044	2,889
School Crossing Guards	10,122	10,929	16,694	15,207	(1,487)
Total	<u>4,460,758</u>	<u>5,212,588</u>	<u>5,046,259</u>	<u>5,446,068</u>	<u>399,809</u>
Fire					
Fire Control / Rescue	1,139,919	1,217,958	1,338,308	1,382,737	39,722
Lifeguards	248,642	257,791	322,259	315,851	(6,408)
Total	<u>1,388,562</u>	<u>1,475,750</u>	<u>1,660,567</u>	<u>1,698,588</u>	<u>33,314</u>
Code Enforcement	<u>70,478</u>	<u>70,667</u>	<u>106,432</u>	<u>106,675</u>	<u>243</u>
Public Works					
Administration	353,687	427,275	543,026	641,361	98,335
Fleet Maintenance	244,742	263,988	299,090	307,090	8,000
Streets and Road Maintenance	892,440	1,111,720	1,202,864	1,137,267	(65,597)
Beautification	14,867	55,236	51,307	85,158	33,851
Parks Maintenance	879,165	897,146	927,723	1,040,929	113,206
Total	<u>2,384,899</u>	<u>2,755,364</u>	<u>3,024,010</u>	<u>3,211,805</u>	<u>187,795</u>
Recreation					
Administration and Activities	391,261	477,386	484,333	516,875	32,542
Total	<u>391,261</u>	<u>477,386</u>	<u>484,333</u>	<u>516,875</u>	<u>32,542</u>
Grand Total	<u>12,220,762</u>	<u>14,065,420</u>	<u>14,569,869</u>	<u>15,243,214</u>	<u>668,638</u>

City of Atlantic Beach
Combined Summary of Revenues and Expenditures
Special Revenue Funds

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Beginning Fund Balance	1,133,825	1,733,631	1,995,975	1,571,979	(423,997)
Revenues					
Community Dev. Block Grant	266,317		200,000	97,000	(103,000)
Convention Dev. Tax Fund	115,291	127,935	139,563	88,409	(51,154)
Better Jax Half Cent Sales Tax	903,981	952,357	1,039,345	905,308	(134,037)
Local Option Gas Tax Fund	501,532	505,136	499,642	445,296	(54,346)
Police Grant Funds	77,110		59,000	64,783	5,783
Police Special Revenue Funds	29,089	22,791	35,534	7,147	(28,387)
Grant Funds - Miscellaneous					
Community Redevelopment Fund	50,000				
Tree Protection Fund	42,586	14,821		2,831	2,831
Total Revenues	1,985,905	1,623,040	1,973,084	1,610,774	(362,310)
Other Financing Sources					
Total Resources	3,119,730	3,356,671	3,969,060	3,182,753	(786,307)
Expenditures					
Community Dev. Block Grant	318,916		200,000	97,000	(103,000)
Convention Dev. Tax Fund		76,863	518,458	255,884	(262,574)
	662,220	853,233	1,195,000	415,000	(780,000)
Local Option Gas Tax Fund	230,000	448,010	704,623	737,843	33,220
Police Grant Funds	65,016		59,000	64,783	5,783
Police Special Revenue Funds	52,966	48,363	50,000	25,000	(25,000)
Grant Funds - Miscellaneous					
Community Redevelopment Fund		513	50,000		(50,000)
Tree Protection Fund	18,766	23,519			
DIVISION TOTALS	1,347,883	1,450,500	2,777,081	1,595,510	(1,181,571)
Other Financing Uses	38,216	17,041			
Ending Fund Balance	1,733,631	1,889,130	1,191,979	1,587,243	395,264
Total Expenses and Fund Balance	3,119,730	3,356,671	3,969,060	3,182,753	(786,307)
Resource Allocation					
Personnel Services	62,800				
Operating Expenses	43,546	297,476	580,000	225,000	(355,000)
Capital Outlay	411,537	718,024	504,000	559,783	55,783
Debt Service					
Transfers	830,000	435,000	1,493,081	913,727	(579,354)
Total	1,347,883	1,450,500	2,577,081	1,698,510	(878,571)

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

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	12,428,680	12,981,639	15,854,155	13,680,072	(2,174,083)
Revenues					
Water Utility	3,641,486	4,029,458	4,802,359	4,813,112	10,753
Sewer Utility	5,722,265	6,086,677	6,655,867	6,910,779	254,912
Sanitation	1,890,862	3,122,331	1,924,624	1,923,702	(922)
Storm Water Utility	1,192,226	1,123,439	2,992,326	2,396,469	(595,857)
Building Code Enforcement	506,734	532,703	552,918	479,516	(73,402)
Total Revenues	12,953,572	14,894,608	16,928,094	16,523,578	(404,516)
Other Financing Sources	299,597				
Total Resources	25,681,850	27,876,247	32,782,249	30,203,650	(2,578,599)
Expenditures					
Water Utility	2,784,148	2,913,798	5,424,640	5,253,612	(171,028)
Sewer Utility	6,152,523	5,423,931	6,819,932	8,596,005	1,776,073
Sanitation	2,213,671	1,708,523	1,931,668	2,136,384	204,716
Storm Water Utility	1,088,064	1,425,186	4,313,018	3,954,724	(358,294)
Building Code Enforcement	461,804	550,654	612,919	602,178	(10,741)
DIVISION TOTALS	12,700,210	12,022,092	19,102,177	20,542,903	1,440,726
Other Financing Uses					
Ending Fund Balance	12,981,639	15,854,155	13,680,072	9,660,747	(4,019,325)
Total Expenses and Fund Balance	25,681,850	27,876,247	32,782,249	30,203,650	(2,578,599)
Resource Allocation					
Personnel Services	2,657,474	2,599,155	3,171,950	2,961,188	(210,762)
Operating Expenses	5,151,389	5,380,247	5,679,256	6,713,719	1,034,463
Capital Outlay	1,914,770	1,140,295	5,292,968	5,624,338	331,370
Debt Service	2,116,132	2,007,910	2,004,311	2,000,128	(4,183)
Transfers	860,445	857,648	2,916,853	3,243,530	326,677
Total	12,700,210	11,985,254	19,065,338	20,542,903	1,477,565

City of Atlantic Beach
Combined Summary of Revenues and Expenditures
Trust and Agency Funds

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	25,999,509	29,084,440	30,089,288	31,796,980	1,707,692
Revenues					
General Employee Pension	3,158,476	2,225,129	2,314,519	2,338,639	24,120
Police Employee Pension	2,060,447	1,411,469	1,711,429	1,448,776	(262,653)
Total Revenues	5,218,923	3,636,598	4,025,948	3,787,415	(238,533)
Other Financing Sources	37,342	37,342			
Total Resources	31,255,774	32,758,380	34,115,236	35,584,395	1,469,159
Expenditures					
General Employee Pension	1,441,509	1,443,869	1,447,392	1,405,767	(41,625)
Police Employee Pension	729,825	1,225,223	870,864	854,801	(16,063)
DIVISION TOTALS	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
Other Financing Uses					
Ending Fund Balance	29,084,440	30,089,288	31,796,980	33,323,827	1,526,847
Total Expenses and Fund Balance	31,255,774	32,758,380	34,115,236	35,584,395	1,469,159
Resource Allocation					
Personnel Services					
Operating Expenses	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
Capital Outlay					
Debt Service					
Transfers					
Total	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)

Governing Body



Governing Body
Combined Summary of Revenues and Expenses

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Revenues:					
General Fund Resources	38,722	40,207	55,876	52,707	(3,169)
Total Revenues	<u>38,722</u>	<u>40,207</u>	<u>55,876</u>	<u>52,707</u>	<u>(3,169)</u>
Expenses:					
City Commission	38,722	40,207	55,876	52,707	(3,169)
Total Expenses	<u>38,722</u>	<u>40,207</u>	<u>55,876</u>	<u>52,707</u>	<u>(3,169)</u>
Resource Allocation:					
Personnel Services	33,104	37,276	38,226	39,607	1,381
Operating Expenses	5,618	2,931	17,650	13,100	(4,550)
Capital Outlay					
Debt Service					
Transfers					
Total Resource Allocation:	<u>38,722</u>	<u>40,207</u>	<u>55,876</u>	<u>52,707</u>	<u>(3,169)</u>
Summary of Authorized Positions					
			<u>2019-2020</u>	<u>2020-2021</u>	
City Commission					
Mayor			1	1	
City Commissioner			4	4	
			<u>5</u>	<u>5</u>	
Appointed Boards					
Code Enforcement Board					
Community Development Board					
Pension Board of Trustees (2)					

**Governing Body
City Commission**

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	33,831	34,556	35,349	35,703	354
Overtime					
Special Pay					
Sub-Total	33,831	34,556	35,349	35,703	354
Benefits					
FICA	2,588	2,644	2,705	3,732	1,027
Pension					
Health and Life Insurance					
Worker and Unemploy Comp	66	77	172	172	
Sub-Total	2,654	2,721	2,877	3,904	1,027
Total Wages and Benefits	36,485	37,276	38,226	39,607	1,381
OPERATING EXPENSES					
Professional Services					
Contract Services					
Local Travel			4,000		(4,000)
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing	1,982	23	500	500	
Advertising and Promotions					
Aids to Government Agencies			6,200	6,000	(200)
Office Supplies					
Operating Supplies		25	150	150	
Books, Training, Memberships	4,999	2,883	6,800	6,450	(350)
Internal Service Charges					
Total Operating Expenses	6,981	2,931	17,650	13,100	(4,550)
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	43,466	40,207	55,876	52,707	(3,169)

City Administration



City Administration
Combined Summary of Revenues and Expenses

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Revenues:					
General Fund Resources	2,730,766	2,864,587	3,047,218	3,121,810	74,592
Total Revenues	<u>2,730,766</u>	<u>2,864,587</u>	<u>3,047,218</u>	<u>3,121,810</u>	<u>74,592</u>
Expenses:					
City Clerk	279,176	317,875	358,543	362,005	3,462
City Manager	353,961	438,152	442,233	439,181	(3,052)
Finance and Accounting	896,790	1,020,280	1,063,701	1,139,243	75,542
Information Technology	699,121	680,226	782,592	774,254	(8,338)
Human Resources	220,351	242,100	250,149	257,127	6,978
Legal Counsel	281,368	165,955	150,000	150,000	
Total Expenses	<u>2,730,766</u>	<u>2,864,587</u>	<u>3,047,218</u>	<u>3,121,810</u>	<u>74,592</u>
Resource Allocation:					
Personal Services	1,785,133	2,094,129	2,119,070	2,150,649	31,579
Operating Expenses	897,794	741,936	868,148	910,339	42,191
Capital Outlay	47,840	28,522	60,000	60,822	822
Transfers					
Total Resource Allocation:	<u>2,730,766</u>	<u>2,864,587</u>	<u>3,047,218</u>	<u>3,121,810</u>	<u>74,592</u>
Summary of Authorized Positions					
			<u>2019-2020</u>	<u>2020-2021</u>	
City Clerk					
City Clerk			1.00	1.00	
Administrative Assistant			1.00	1.00	
Records Clerk			1.00	1.00	
			<u>3.00</u>	<u>3.00</u>	
City Manager					
City Manager			1.00	1.00	
Deputy City Manager			1.00	1.00	
Administrative Assistant			1.00	1.00	
			<u>3.00</u>	<u>3.00</u>	
Finance					
Finance Director			1.00	1.00	
Deputy Finance Director			1.00	1.00	
Accountant			1.00	1.00	
Purchasing Manager			1.00	1.00	
Utility Billing Supervisor			1.00	1.00	
Utility Specialist			1.00	1.00	
Meter Reader			3.00	3.00	
Finance Associate			1.00	1.00	
Customer Service Super.			1.00	1.00	
Customer Service Rep.			2.00	2.00	
			<u>13.00</u>	<u>13.00</u>	
Information Technology					
Computer Network Director			1.00	0.00	
Senior Systems Engineer			2.00	2.00	
			<u>3.00</u>	<u>2.00</u>	
Human Resources					
Human Resources Director			1.00	1.00	
Human Resources Assistant			1.00	1.00	
			<u>2.00</u>	<u>2.00</u>	
Total			<u>24.00</u>	<u>23.00</u>	

**City Administration
City Clerk**

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	133,928	156,636	166,850	172,036	5,186
Overtime	2,632	743	4,526	4,000	(526)
Special Pay	2,586	1,027	2,664		(2,664)
Sub-Total	139,146	158,406	174,040	176,036	1,996
Benefits					
FICA	10,398	11,511	13,315	13,467	152
Pension	58,543	59,307	57,454	57,848	394
Health and Life Insurance	32,972	43,100	46,848	46,848	
Worker and Unemploy Comp	1,234	231	292	292	
Sub-Total	103,147	114,149	117,909	118,455	546
Total Wages and Benefits	242,293	272,554	291,949	294,491	2,542
OPERATING EXPENSES					
Professional Services	148				
Contract Services	19,133	5,497	19,865	19,865	
Local Travel	18	29	100	100	
Communications	210	211	300	300	
Postage	36	31	150	150	
Rentals and Leases					
Insurance					
Repairs and Maintenance	6,375	17,499	11,858	12,608	750
Printing and Publishing	18,007	18,418	22,042	22,042	
Advertising and Promotions					
Other Current Charges	86	187	400	500	100
Office Supplies	1,432	861	1,300	1,300	
Operating Supplies	1,109	1,948	4,950	5,020	70
Books, Training, Memberships	1,313	641	5,629	5,629	
Internal Service Charges					
Total Operating Expenses	47,867	45,321	66,594	67,514	920
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Computer Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	290,160	317,875	358,543	362,005	3,462

City Administration

City Manager

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	294,065	304,422	310,798	304,243	(6,555)
Overtime					
Special Pay	6,220	18,368	6,000	6,000	
Sub-Total	300,285	322,790	316,798	310,243	(6,555)
Benefits					
FICA	23,618	23,992	24,235	24,890	655
Pension	49,151	53,981	60,521	61,721	1,200
Health and Life Insurance	26,661	26,518	27,887	27,887	
Worker and Unemploy Comp	1,995	2,537	1,442	1,442	
Sub-Total	101,425	107,028	114,085	115,940	1,855
Total Wages and Benefits	401,710	429,818	430,883	426,183	(4,700)
OPERATING EXPENSES					
Professional Services	26		1,000	1,000	
Contract Services					
Local Travel			1,000	1,000	
Communications	1,651	2,223	1,000	1,728	728
Postage					
Utilities					
Rentals and Leases				220	
Insurance					
Repairs and Maintenance					
Printing and Publishing	23				
Advertising and Promotions					
Other Current Charges		219		100	100
Office Supplies	6	17	50	50	
Operating Supplies	992	2,436	1,600	2,000	400
Books, Training, Memberships	4,664	3,438	6,700	6,900	200
Internal Service Charges					
Total Operating Expenses	7,362	8,333	11,350	12,998	1,428
CAPITAL OUTLAY					
Land					
Buildings					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	409,072	438,152	442,233	439,181	(3,272)

City Administration
Finance and Administration Department

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	475,039	566,426	638,352	658,103	19,751
Overtime	15,316	13,650	10,000	10,000	
Special Pay	363	8,361			
Sub-Total	490,718	588,437	648,352	668,103	19,751
Benefits					
FICA	35,904	43,049	49,599	51,110	1,511
Pension	159,727	162,332	152,864	152,864	
Health and Life Insurance	92,439	91,082	94,827	94,827	
Worker and Unemploy Comp	1,940	5,824	2,984	2,984	
Sub-Total	290,010	302,287	300,274	301,785	1,511
Total Wages and Benefits	780,728	890,724	948,626	969,888	21,262
OPERATING EXPENSES					
Professional Services	154	30,139	49,500	54,450	4,950
Contract Services	72,939	13,025	20,200	21,000	800
Local Travel	142		1,000	500	(500)
Communications	1,309	1,394	1,500	3,500	2,000
Postage	39,546	47,574	4,375	49,400	45,025
Utilities					
Rentals and Leases				180	180
Insurance					
Repairs and Maintenance			1,000	1,000	
Printing and Publishing	19,176	19,467	19,000	20,000	1,000
Advertising and Promotions					
Other Current Charges					
Office Supplies	2,286	2,906	2,500	2,500	
Operating Supplies	9,324	7,743	5,000	7,000	2,000
Books, Training, Memberships	2,570	7,309	11,000	9,825	(1,175)
Total Operating Expenses	147,446	129,556	115,075	169,355	54,280
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To General Fund					
To					
Total Transfers					
DIVISION TOTALS	928,174	1,020,280	1,063,701	1,139,243	75,542

City Administration
Information Technology

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	198,062	166,599	140,885	145,105	4,220
Overtime	11,580	10,563	8,000	8,000	
Special Pay	903	21,242	800	800	
Sub-Total	210,545	198,404	149,685	153,905	4,220
Benefits					
FICA	15,926	15,011	11,451	11,775	324
Pension	41,923	35,360	31,743	32,696	953
Health and Life Insurance	22,315	18,846	15,092	15,092	
Worker and Unemploy Comp	314	352	382	382	
Sub-Total	80,478	69,569	58,668	59,945	1,277
Total Wages and Benefits	291,023	267,972	208,353	213,850	5,497
OPERATING EXPENSES					
Professional Services					
Contract Services	23,059	13,336	31,710	13,727	(17,983)
Local Travel	265	237	600	571	(29)
Communications	63,873	64,221	75,500	77,254	1,754
Postage	64	94	250		(250)
Utilities					
Rentals and Leases	17,522	18,046	22,000	22,579	579
Insurance					
Repairs and Maintenance	242,491	257,355	332,790	323,951	(8,839)
Printing and Publishing			100		
Advertising and Promotions					
Other Current Charges					
Office Supplies	59	312	289		(289)
Operating Supplies	55,917	26,862	45,000	54,343	9,343
Books, Training, Memberships	4,953	3,266	6,000	7,157	1,157
Total Operating Expenses	408,203	383,731	514,239	499,582	(14,557)
CAPITAL OUTLAY					
Buildings					
Infrastructure Improvements					
Vehicles					
Computer Equipment	71,694	28,522	60,000	60,822	822
Total Capital Outlay	71,694	28,522	60,000	60,822	822
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
Total Transfers					
DIVISION TOTALS	770,920	680,226	782,592	774,254	(8,238)

City Administration

Human Resources

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	144,799	148,902	152,775	157,060	4,285
Overtime					
Special Pay	2,855	3,057	1,000	3,167	2,167
Sub-Total	147,654	151,959	153,775	160,227	6,452
Benefits					
FICA	10,658	11,064	11,764	11,975	211
Pension	47,725	45,404	42,847	43,162	315
Health and Life Insurance	12,495	24,363	30,609	30,609	
Worker and Unemploy Comp	221	270	264	264	
Sub-Total	71,099	81,100	85,484	86,010	526
Total Wages and Benefits	218,753	233,059	239,259	246,237	6,978
OPERATING EXPENSES					
Professional Services					
Contract Services	4,170	4,191	5,000	5,000	
Local Travel					
Communications	448	441	400	400	
Postage			100	100	
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies	1,253	981	1,300	1,300	
Operating Supplies	1,676	1,647	1,500	1,500	
Books, Training, Memberships	2,043	1,780	2,590	2,590	
Total Operating Expenses	9,590	9,041	10,890	10,890	
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To General Fund					
To					
Total Transfers					
DIVISION TOTALS	228,343	242,100	250,149	257,127	6,978

City Administration

Legal Counsel

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

General Government



General Government

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
General Fund Resources	601,148	723,452	770,410	733,152	(38,358)
Convention Development	115,291	127,935	139,563	88,409	(51,154)
Half Cent Sales Tax	903,981	952,357	1,039,345	905,308	(134,037)
Grant Funds - Miscellaneous					
Debt Service Fund			118,458	120,884	2,426
Capital Project Fund	589,477	303,451		1,781,789	1,781,789
Total Revenues	<u>2,209,896</u>	<u>2,107,196</u>	<u>2,067,776</u>	<u>3,629,542</u>	<u>1,560,666</u>
Expenses:					
General Government	415,238	450,236	517,024	395,924	(122,200)
Building Maintenance	185,910	273,216	253,386	337,228	83,842
Convention Development		76,863	518,458	255,884	(135,000)
Half Cent Sales Tax	662,220	853,233	1,195,000	415,000	(780,000)
Grant Funds - Miscellaneous					
Debt Service Fund		19,850	118,458	120,884	2,426
Capital Project Fund	2,922,818	1,010	141,036	1,207,000	1,065,964
Total Expenses	<u>4,186,185</u>	<u>1,674,407</u>	<u>2,743,362</u>	<u>2,731,920</u>	<u>115,032</u>
Resource Allocation:					
Personnel Services	148,118	174,167	192,325	166,305	(26,020)
Operating Expenses	348,804	560,386	914,475	566,847	(347,628)
Capital Outlay	2,990,037	720,004	729,646	1,502,000	772,354
Debt Service		19,850	118,458	120,884	2,426
Transfers	699,225	200,000	788,458	375,884	(412,574)
Total Resource Allocation:	<u>4,186,185</u>	<u>1,674,407</u>	<u>2,743,362</u>	<u>2,731,920</u>	<u>(11,442)</u>
Summary of Authorized Positions					
			<u>2019-2020</u>	<u>2020-2021</u>	
General Government					
Administrative Asst. - Building & Zoning			0.05	0.05	
Building Permit Clerk / Receptionist			0.20	0.20	
			<u>0.25</u>	<u>0.25</u>	
Building Maintenance					
Painter II			1.00	1.00	
Building Maintenance Technician			1.00	1.00	
			<u>2.00</u>	<u>2.00</u>	
Total			<u>2.25</u>	<u>2.25</u>	

**General Fund
General Government**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	100,533	104,779	115,214	90,092	(25,122)
Overtime	301	1,609	200	200	
Special Pay	736	877			
Sub-Total	101,571	107,265	115,414	90,292	(25,122)
Benefits					
FICA	7,434	7,861	8,830	6,909	(1,921)
Pension	28,899	36,046	35,828	36,851	1,023
Health and Life Insurance	17,885	17,999	28,590	28,590	
Worker and Unemploy Comp	3,686	4,996	3,663	3,663	
Sub-Total	57,903	66,902	76,911	76,013	(898)
Total Wages and Benefits	159,474	174,167	192,325	166,305	(26,020)
OPERATING EXPENSES					
Professional Services	19,013	85,829	70,000	70,000	
Contract Services	140,278	166,957	112,000	239,500	127,500
Local Travel					
Communications	198	624	1,285	1,024	(261)
Postage	8,299	5,498	12,000	10,000	(2,000)
Utilities	24,226	24,850	24,000	24,000	
Rentals and Leases	2,120	3,404	2,400	4,133	1,733
Insurance	184,243	189,819	172,915	172,915	
Repairs and Maintenance	13,149	10,789	22,000	18,000	(4,000)
Printing and Publishing	733	9,176	750	750	
Other Current Charges	5,993	1,295	2,500	3,300	800
Office Supplies	2,116	2,403	1,000	3,000	2,000
Operating Supplies	14,942	21,288	12,625	18,125	5,500
Books, Training, Memberships		1,500	1,000	2,100	1,100
Aid to other Gov Agency					
Total Operating Expenses	415,309	523,431	434,475	566,847	132,372
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles		24,580			
Equipment		1,274	143,610		(143,610)
Total Capital Outlay		25,854	143,610		(143,610)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To Debt Service					
To Storm Water Utility					
To Sewer Utility Fund					
To Pension Funds					
To Sanitation Fund					
To Other Misc.	303,000				
Total Transfers	303,000				
DIVISION TOTALS	877,783	723,452	770,410	733,152	(37,258)

Convention Development Tax Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Cash Forward	153,301	268,592	396,527	147,632	(248,895)
Revenues					
Convention Development Tax	114,523	120,622	139,563	85,425	(54,138)
Interest Earnings	767	7,313		2,984	2,984
Donations & Grants					
Transfer General or Half Cent Tax					
Total Revenues	115,291	127,935	139,563	88,409	(51,154)
Other Financing Sources					
Total Resources	268,592	396,527	536,090	236,041	(300,049)
OPERATING EXPENSES					
Promotions					
Contract Services		17,838	130,000		(130,000)
Total Operating Expenses		17,838	130,000		(130,000)
CAPITAL OUTLAY					
Land					
Buildings		6,841			
Infrastructure Improvements		26,941	135,000	135,000	
Equipment		25,243	135,000		(135,000)
Total Capital Outlay		59,024	270,000	135,000	(135,000)
Transfers					
Transfer			118,458	120,884	2,426
Total Transfers			118,458	120,884	2,426
Other Financing Uses					
Ending Cash	268,592	396,527	147,632	(19,843)	(167,475)
Total Expenses and Cash	268,592	455,552	417,632	115,157	(302,475)
Resource Allocation					
Operating Expenses		17,838	130,000		(130,000)
Capital Outlay		59,024	270,000	135,000	(135,000)
Transfers			118,458	120,884	2,426
Total		76,863	518,458	255,884	(262,574)

Governmental Capital Project Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	2,452,676	119,336	421,777	280,741	131,989
Restricted/Designated					
Beginning Fund Balance	<u>2,452,676</u>	<u>119,336</u>	<u>421,777</u>	<u>280,741</u>	<u>131,989</u>
Revenues					
Grant Proceeds - F.I.N.D.	229,557				
Transfers - In					
CDBG Fund				200,000	200,000
Local Option Gas Tax	295,000				
Half Cent Sales Tax				212,843	212,843
Utility Fund				968,946	968,946
Stormwater Fund				400,000	400,000
General Fund	54,225	303,000			
Interest Earnings	<u>10,695</u>	<u>451</u>			
Total Revenues	<u>589,477</u>	<u>303,451</u>		<u>1,781,789</u>	<u>1,781,789</u>
Other Financing Sources					
Total Resources	<u>3,042,153</u>	<u>422,787</u>	<u>421,777</u>	<u>2,062,530</u>	<u>1,640,753</u>
Capital Outlay					
Public Safety					
Public Safety Building	2,643,170		3,788		(3,788)
Park Improvements					
Marsh Overlook and Kayak Launch Dutton Rd. Ped / Bike Path	44,648				
General Government					
Donner Road Improvement Proj.				1,195,000	1,195,000
Stoarge Building for Police/Public Works				12,000	12,000
City Hall Improvements		1,010	5,568		(5,568)
Enterprise Resource Planning System			131,680		(131,680)
Transfer to the General Fund	<u>235,000</u>				
DIVISION TOTALS	<u>2,922,818</u>	<u>1,010</u>	<u>141,036</u>	<u>1,207,000</u>	<u>1,065,964</u>
Other Financing Uses					
Restricted	119,336	421,777	280,741	855,530	
Restricted/Designated					
Ending Fund Balance	<u>119,336</u>	<u>421,777</u>	<u>280,741</u>	<u>855,530</u>	<u>574,789</u>
Total Expenses and Fund Balance	<u>3,042,153</u>	<u>422,787</u>	<u>421,777</u>	<u>2,062,530</u>	<u>1,640,753</u>
Resource Allocation					
Capital Outlay	2,687,818	1,010	141,036	1,207,000	1,065,964
Transfers	235,000				
Total Resources	<u>2,922,818</u>	<u>1,010</u>	<u>141,036</u>	<u>1,207,000</u>	<u>1,065,964</u>

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

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted Restricted/Designated	628,966	870,727	969,852	814,197	(155,655)
Beginning Fund Balance	628,966	870,727	969,852	814,197	(155,655)
Revenues					
Local Discretionary Sales Surtax	901,919	924,384	1,039,345	893,837	(145,508)
Interest Earnings	2,062	27,973		11,471	11,471
F. R. DEP Grant					
Charges for Service - Permit					
Total Revenues	903,981	952,357	1,039,345	905,308	(134,037)
Other Financing Sources					
Total Resources	1,532,946	1,823,084	2,009,197	1,719,505	(289,692)
Expenditures					
Operating Expenses		19,117	350,000		(350,000)
CAPITAL OUTLAY					
Land					
Infrastructure Improvements	67,220	609,137	175,000	160,000	(15,000)
Building					
Motor Vehicle		24,979			
Equipment					
Total Capital Outlay	67,220	634,116	175,000	160,000	(15,000)
Transfers					
To Storm Water Utility Fund		200,000	285,000		(285,000)
To Capital Project Funds	595,000		385,000	255,000	(130,000)
Total Transfers	595,000	200,000	670,000	255,000	(415,000)
DIVISION TOTALS	662,220	853,233	1,195,000	415,000	(780,000)
Other Financing Uses					
Restricted Restricted/Designated	870,727	969,852	814,197	1,304,505	490,308
Ending Fund Balance	870,727	969,852	814,197	1,304,505	490,308
Total Expenses and Fund Balance	1,532,946	1,823,084	2,009,197	1,719,505	(289,692)
Resource Allocation					
Operating		19,117	350,000		(350,000)
Capital Outlay	67,220	634,116	175,000	160,000	(15,000)
Transfers	595,000	200,000	670,000	255,000	(415,000)
Total Resources	662,220	853,233	1,195,000	415,000	(780,000)

Planning



Planning

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
General Fund Resources	224,646	516,086	481,196	462,209	(18,987)
C.D.B.G.	266,317		200,000		(200,000)
Community Redevelopment	50,000				
Tree Protection	42,586	14,821		2,831	2,831
Total Revenues	583,549	530,907	681,196	465,040	(216,156)
Expenses:					
Planning	154,168	445,418	374,764	355,534	(19,230)
C.D.B.G.	318,916		200,000	200,000	
Tree Protection	18,766	23,519			
Community Redevelopment		513	50,000		(50,000)
Code Enforcement	70,478	70,667	106,432	106,675	243
Total Expenses	562,328	540,117	731,196	662,209	(68,987)
Resource Allocation:					
Personnel Services	554,875	774,286	836,745	368,252	(468,493)
Operating Expenses	127,423	308,359	266,370	143,957	(122,413)
Capital Outlay	341,834	8,126	41,000		(41,000)
Transfers			200,000	200,000	
Total Resource Allocation:	1,024,132	1,090,771	1,344,115	712,209	(631,906)
Summary of Authorized Positions					
			2019-2020	2020-2021	
Planning and Zoning					
Community Development Director			1.00	1.00	
Administrative Assistant - Building and Zoning Planner			0.10	0.10	
			2.00	2.00	
			3.10	3.10	
Code Enforcement					
Code Enforcement Officer			1.00	1.00	
			4.10	4.10	
Total					

General Fund

Planning

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	158,635	212,741	249,035	230,180	(18,855)
Overtime	1,564	1,731	900	500	(400)
Special Pay	6,222	6,065	2,500	2,697	197
Sub-Total	166,421	220,537	252,435	233,377	(19,058)
Benefits					
FICA	12,532	16,566	19,312	17,855	(1,457)
Pension	14,597	18,616	21,394	21,679	285
Health and Life Insurance	22,837	26,486	16,173	16,173	
Worker and Unemploy Comp	2,493	14,867	1,700	1,700	
Sub-Total	52,459	76,535	58,579	57,407	(1,172)
Total Wages and Benefits	218,880	297,071	311,014	290,784	(20,230)
OPERATING EXPENSES					
Professional Services	16,643	133,590			
Contract Services	26,247	3,808	30,000	30,000	
Local Travel					
Communications	186	543	800	1,800	1,000
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance			7,650	7,650	
Printing and Publishing	8,216	5,500	15,000	15,000	
Advertising and Promotions					
Other Current Charges					
Office Supplies	363	216	350	350	
Operating Supplies	886	1,250	2,250	2,250	
Books, Training, Memberships	3,199	3,439	7,700	7,700	
Total Operating Expenses	55,740	148,347	63,750	64,750	1,000
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	274,620	445,418	374,764	355,534	(19,230)

**General Fund
Code Enforcement**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	45,719	42,875	48,770	46,341	(2,429)
Overtime		224	500	500	
Special Pay		291		2,250	2,250
Sub-Total	45,719	43,390	49,270	49,091	(179)
Benefits					
FICA	3,392	3,193	3,770	3,756	(14)
Pension	10,500	13,392	15,580	15,684	104
Health and Life Insurance	6,578	5,634	8,068	8,068	
Worker and Unemploy Comp	664	659	869	869	
Sub-Total	21,133	22,877	28,287	28,377	90
Total Wages and Benefits	66,853	66,267	77,557	77,468	(89)
OPERATING EXPENSES					
Professional Services		105			
Contract Services			24,000	24,000	
Local Travel					
Communications	1,200	921	700	1,032	332
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance		8			
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies	25		100	100	
Operating Supplies	1,005	1,512	1,000	1,000	
Books, Training, Memberships	1,395	1,854	3,075	3,075	
Total Operating Expenses	3,625	4,400	28,875	29,207	332
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	70,478	70,667	106,432	106,675	243

**Community Development Block Grant
Combined Summary of Revenues and Expenditures**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Cash Forward	<u>(62,819)</u>	<u>(115,418)</u>	<u>(115,418)</u>	<u>84,582</u>	<u>200,000</u>
Revenues					
Grant Proceeds	266,317		200,000		(200,000)
Total Revenues	<u>266,317</u>		<u>200,000</u>		<u>(200,000)</u>
Other Financing Sources					
Total Resources	<u>203,498</u>	<u>(115,418)</u>	<u>84,582</u>	<u>84,582</u>	
Expenditures					
Salaries and Benefits					
Operating Expenses					
Professional Services					
Operating Supplies					
Aid to Private Citizens					
Capital Outlay					
Infrastructure Improvements	318,916				
Buildings					
Equipment					
Land					
DIVISION TOTALS	<u>318,916</u>				
Other Financing Uses					
Ending Cash	<u>(115,418)</u>	<u>(115,418)</u>	<u>84,582</u>	<u>84,582</u>	
Total Expenses and Cash	<u>203,498</u>	<u>(115,418)</u>	<u>84,582</u>	<u>84,582</u>	
Resource Allocation					
Personnel Services					
Operating Expenses					
Capital Outlay	318,916				
Transfers			200,000	200,000	
	<u>318,916</u>		<u>200,000</u>	<u>200,000</u>	

Building

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
Building Code Enforcement	506,734	532,703	552,918	479,516	(73,402)
Total Revenues	506,734	532,703	552,918	479,516	(73,402)
Expenses:					
Building Code Enforcement	461,804	550,654	612,919	602,178	(10,741)
Total Expenses	780,721	550,654	612,919	602,178	(10,741)
Resource Allocation:					
Personnel Services	360,811	410,947	448,174	439,215	(8,959)
Operating Expenses	78,076	131,581	123,745	118,963	(4,782)
Capital Outlay	22,917	8,126	41,000	9,000	(32,000)
Transfers				35,000	35,000
Total Resource Allocation:	461,804	550,654	612,919	602,178	(10,741)
Summary of Authorized Positions					
			2019-2020	2020-2021	
Building Code Enforcement					
Building Official			1.00	1.00	
Building Inspector			2.00	2.00	
Administrative Assistant - Building and Zoning			0.85	0.85	
Building Permit Clerk			1.00	1.00	
Building Permit Clerk / Receptionist			1.80	1.80	
			6.65	6.65	
Total			6.65	6.65	

Building



Building Department Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted Fund Balance	106,625	109,722	135,632	142,980	7,348
Operating Fund Balance	398,376	440,209	396,348	328,999	(67,349)
Beginning Fund Balance	505,001	549,930	531,980	471,979	(60,001)
Revenues					
Building Permit Fees	380,696	363,119	389,773	344,415	(45,358)
Plan Check Fees	99,724	96,436	102,838	91,329	(11,509)
Re-inspection Fees	10,117	32,450	30,470	25,606	(4,864)
Radon Gas Fee	518				
Construction Surcharge	518				
Interest Earnings	1,488	16,318	10,889	450	(10,439)
Transfer from General Fund					
Miscellaneous Revenues	13,675	24,381	18,948	17,716	(1,232)
Total Revenues	506,734	532,703	552,918	479,516	(73,402)
Other Financing Sources					
Total Resources	1,011,735	1,082,634	1,084,898	951,495	(133,403)
Expenditures					
Building Department	461,804	550,654	612,919	602,178	(10,741)
DIVISION TOTALS	461,804	550,654	612,919	602,178	(10,741)
Other Financing Uses					
Restricted Fund Balance	109,722	135,632	142,980	139,545	(3,435)
Operating Fund Balance	440,209	396,348	328,999	209,772	(119,227)
Ending Fund Balance	549,930	531,980	471,979	349,317	(122,662)
Total Expenses and Fund Balance	1,011,735	1,082,634	1,084,898	951,495	(133,403)
Resource Allocation					
Personnel Services	360,811	410,947	448,174	439,215	(8,959)
Operating Expenses	78,076	131,581	123,745	118,963	(4,782)
Capital Outlay	22,917	8,126	41,000	9,000	(32,000)
Debt Service					
Transfers				35,000	35,000
Total Resources	461,804	550,654	612,919	602,178	(10,741)
AUTHORIZED PERSONNEL					
Position			2019-2020	2020-2021	
Building Official			1.00	1.00	
Inspector			2.00	2.00	
Operations Supervisor - Building and Zoning			0.85	0.85	
Building Permit Technician			2.80	2.80	
Planning Dept. Clerk (PT)			0.15	0.15	
			6.80	6.80	

Building Department Fund

Building Department

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	248,372	291,556	326,073	313,819	(12,254)
Overtime	2,404	199	2,500	2,000	(500)
Special Pay	8,257	9,455			
Sub-Total	259,032	301,210	328,573	315,819	(12,754)
Benefits					
FICA	18,536	21,923	22,017	24,160	2,143
Pension	38,192	45,046	47,500	48,926	1,426
Health and Life Insurance	42,486	39,488	47,000	47,226	226
Worker and Unemploy Comp	2,565	3,281	3,084	3,084	
Sub-Total	101,779	109,737	119,601	123,396	3,795
Total Wages and Benefits	360,811	410,947	448,174	439,215	(8,959)
OPERATING EXPENSES					
Professional Services	334	72			
Contract Services	21,317	37,229	35,000	20,000	(15,000)
Local Travel					
Communications	2,938	4,676	3,658	3,658	
Postage	10		1,600	1,600	
Utilities					
Rentals and Leases			4,800	4,800	
Insurance	1,364	2,019	1,586	1,586	
Repairs and Maintenance	5,475	29,888	5,354	10,354	5,000
Printing and Publishing	878		1,000	1,000	
Advertising and Promotions					
Other Current Charges					
Office Supplies	66	128	500	500	
Operating Supplies	4,274	6,407	6,077	6,077	
Books, Training, Memberships	3,922	4,924	13,834	13,834	
Internal Service Charges	37,498	46,238	50,336	55,554	5,218
Total Operating Expenses	78,076	131,581	123,745	118,963	(4,782)
CAPITAL OUTLAY					
Equipment		3,767	10,000		(10,000)
Buildings					
Infrastructure Improvements					
Vehicles	17,970		25,000		(25,000)
Computer Equipment	4,948	4,359	6,000	9,000	3,000
Total Capital Outlay	22,917	8,126	41,000	9,000	(32,000)
DEBT SERVICE					
Principal					
Interest					
Total Debt Service					
TRANSFERS					
To					
To				35,000	
Total Transfers				35,000	
DIVISION TOTALS	461,804	550,654	612,919	602,178	(45,741)

Tree Protection Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	34,911	58,732	50,034	50,034	
Revenues					
Tree Mitigation Proceeds					
Grant Proceeds	10,000				
Contributions/Donations	32,586	14,821		2,831	2,831
	<u>42,586</u>	<u>14,821</u>		<u>2,831</u>	<u>2,831</u>
Total Revenues	42,586	14,821		2,831	2,831
Other Financing Sources					
Total Resources	<u>77,498</u>	<u>73,553</u>	<u>50,034</u>	<u>52,865</u>	<u>2,831</u>
Expenditures					
Contract Services	18,766	23,519			
Operating supplies					
	<u>18,766</u>	<u>23,519</u>			
DIVISION TOTALS	<u>18,766</u>	<u>23,519</u>			
Other Financing Uses					
Ending Fund Balance	<u>58,732</u>	<u>50,034</u>	<u>50,034</u>	<u>52,865</u>	<u>2,831</u>
Total Expenses and Fund Balance	<u>77,498</u>	<u>73,553</u>	<u>50,034</u>	<u>52,865</u>	<u>2,831</u>
Resource Allocation					
Personnel Services					
Operating Expenses	18,766	23,519			
Capital Outlay					
Debt Service					
Transfers					
	<u>18,766</u>	<u>23,519</u>			

Public Safety



Public Safety

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
General Fund Resources	5,849,320	6,688,337	6,706,826	7,144,656	437,830
Police Grants	77,110		59,000	64,783	5,783
Police Trust	29,089	22,791	35,534	7,147	(28,387)
Total Revenues	5,955,518	6,711,128	6,801,360	7,216,586	415,226
Expenses:					
Police Services	4,460,758	5,212,588	5,046,259	5,446,068	399,809
Police Grants	65,016		59,000	64,783	5,783
Police Trust	52,966	48,363	50,000	25,000	(25,000)
Rescue Services	1,388,562	1,475,750	1,660,567	1,698,588	38,021
Total Expenses	5,967,302	6,736,700	6,815,826	7,234,439	418,613
Resource Allocation:					
Personnel Services	4,057,716	4,531,601	4,433,110	4,787,888	354,778
Operating Expenses	1,631,731	1,843,681	2,022,982	2,158,568	135,586
Capital Outlay	272,854	361,418	359,734	287,983	(71,751)
Debt Service					
Transfers	5,000				
Total Resource Allocation:	5,967,302	6,736,700	6,815,826	7,234,439	418,613
Summary of Authorized Positions					
			2019-2020	2020-2021	
Police					
Public Safety Director			1.00	1.00	
Commander			2.00	2.00	
Lieutenant			2.00	2.00	
Sergeant			6.00	6.00	
Detective			4.00	4.00	
Patrol Officer			15.00	15.00	
Officer (Part Time)			2.00	2.00	
Administrative Assistant			1.00	1.00	
Communications Supervisor			1.00	1.00	
Emergency Communications Officer			5.00	5.00	
Police Records Specialist			1.00	1.00	
Police Records Clerk			1.00	1.00	
Support Services Manager			1.00	1.00	
Property Evidence Records Clerk			1.00	1.00	
Animal Control Officer			2.00	2.00	
School Crossing Guard - (Part Time)			2.00	2.00	
			47.00	47.00	
Fire, Rescue and Lifeguard Operations					
Life Guard Captain - (Part Time)			1.00	1.00	
Lifeguard Lieutenant - (Part Time)			5.00	5.00	
Lifeguards - (Part Time)			30.00	30.00	
			36.00	36.00	
Total Public Safety			83.00	83.00	

**General Fund
Police Administration**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	297,045	302,118	449,215	443,424	(5,791)
Overtime		459	200	650	450
Special Pay	15,122	9,787	18,000	2,580	(15,420)
Sub-Total	312,167	312,364	467,415	446,654	(20,761)
Benefits					
FICA	23,581	23,457	35,758	36,831	1,073
Pension	245,559	97,952	76,951	285,260	208,309
Health and Life Insurance	30,912	38,403	60,527	60,527	
Worker and Unemploy Comp	3,977	9,411	4,306	4,306	
Sub-Total	304,029	169,223	177,542	386,924	209,382
Total Wages and Benefits	616,196	481,587	644,957	833,578	188,621
OPERATING EXPENSES					
Professional Services	5,637	20,943	37,052	51,052	14,000
Contract Services	13,804	6,797	14,500	14,500	
Local Travel					
Communications	94,301	197,630	157,000	195,500	38,500
Postage	256	347	500	500	
Utilities	19,143	17,654	21,600	21,600	
Rentals and Leases	10,736	12,378	13,500	13,500	
Insurance					
Repairs and Maintenance	34,171	35,168	35,700	58,700	23,000
Printing and Publishing	7,328	2,030	10,500	10,500	
Advertising and Promotions	6,744	10,212	11,200	11,200	
Other Current Charges	9,675				
Office Supplies	11,750	10,864	11,000	11,000	
Operating Supplies	13,981	17,495	17,500	17,500	
Books, Training, Memberships	1,335	1,649	4,000	4,000	
Total Operating Expenses	228,861	333,169	334,052	409,552	75,500
CAPITAL OUTLAY					
Land					
Buildings	4,755	21,272			
Infrastructure Improvements					
Vehicles	48,930	195,319			
Computer Equipment	407	33,601	54,600	22,200	(32,400)
Total Capital Outlay	54,092	250,192	54,600	22,200	(32,400)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	899,149	1,064,947	1,033,609	1,265,330	231,721

General Fund

Police Patrol

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	1,528,841	1,603,358	1,561,350	1,623,870	62,520
Overtime	70,705	77,319	105,000	105,000	
Special Pay	144,062	236,858	152,720	117,184	(35,536)
Sub-Total	1,743,608	1,917,534	1,819,070	1,846,054	26,984
Benefits					
FICA	127,482	139,503	128,241	140,593	12,352
Pension	774,878	690,196	455,014	468,665	13,651
Health and Life Insurance	240,553	279,241	272,927	272,927	
Worker and Unemploy Comp	47,524	60,801	49,679	49,679	
Sub-Total	1,190,437	1,169,742	905,861	931,864	26,003
Total Wages and Benefits	2,934,045	3,087,276	2,724,931	2,777,918	52,987
OPERATING EXPENSES					
Professional Services	1,231				
Contract Services	2,381	5,989	5,500	5,500	
Local Travel		123	500	500	
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance	23,262	24,618	39,300	46,955	7,655
Printing and Publishing					
Advertising and Promotions					
Office Supplies					
Operating Supplies	141,180	183,614	154,100	199,600	45,500
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses	168,054	214,344	199,400	252,555	53,155
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles	205,983	79,725	219,034	195,000	(24,034)
Computer Equipment	24,547	1,079			
Equipment					
Total Capital Outlay	230,530	80,804	219,034	195,000	(24,034)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	3,332,629	3,382,425	3,143,365	3,225,473	82,108

**General Fund
Police Investigations**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	69,292	119,729	222,745	211,905	(10,840)
Overtime	5,045	6,091	20,000	20,000	
Special Pay	13,510	29,425	11,000	29,722	18,722
Sub-Total	87,847	155,245	253,745	261,627	7,882
Benefits					
FICA	6,605	11,565	18,188	18,734	546
Pension	59,576	84,887	55,962	56,570	608
Health and Life Insurance	7,729	19,790	34,612	22,139	(12,473)
Worker and Unemploy Comp	2,395	4,963	7,326	7,326	
Sub-Total	76,305	121,206	116,088	104,769	(11,319)
Total Wages and Benefits	164,152	276,451	369,833	366,396	(3,437)
OPERATING EXPENSES					
Professional Services					
Contract Services	1,498	1,250	1,535	1,535	
Local Travel					
Communications					
Postage					
Utilities					
Rentals and Leases		6,677	8,500	8,500	
Insurance					
Repairs and Maintenance	895		5,000	5,000	
Printing and Publishing					
Advertising and Promotions					
Other Current Charges / Investigations					
Office Supplies					
Operating Supplies	2,505	2,207	4,500	2,000	(2,500)
Books, Training, Memberships					
Investigations		1,000	6,000	6,000	
Total Operating Expenses	4,898	11,135	25,535	23,035	(2,500)
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment		4,543			
Total Capital Outlay		4,543			
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	169,050	292,128	395,368	389,431	(5,937)

General Fund

Police Dispatch

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	172,485	216,350	191,187	281,258	90,071
Overtime	18,094	8,009	10,000		(10,000)
Special Pay	8,085	9,111		9,472	9,472
Sub-Total	198,664	233,470	201,187	290,730	89,543
Benefits					
FICA	14,795	17,218	15,391	19,405	4,014
Pension	54,438	77,839	81,933	84,391	2,458
Health and Life Insurance	32,005	40,917	53,359	53,359	
Worker and Unemploy Comp	285	321	698	698	
Sub-Total	101,521	136,295	151,381	157,853	6,472
Total Wages and Benefits	300,186	369,765	352,568	448,583	96,015
OPERATING EXPENSES					
Professional Services					
Contract Services					
Local Travel		125	2,000		(2,000)
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing	3,199				
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	584	2,561	4,500	3,000	(1,500)
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses	3,783	2,686	6,500	3,000	(3,500)
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Computer Equipment			2,000		(2,000)
Equipment	6,200				
Total Capital Outlay	6,200		2,000		(2,000)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	310,169	372,451	361,068	451,583	90,515

**General Fund
Police Animal Control**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	61,215	66,057	67,282	69,842	2,560
Overtime	619	579	1,500	1,500	
Special Pay	2,281	2,506	2,500	3,130	630
Sub-Total	64,116	69,142	71,282	74,472	3,190
Benefits					
FICA	4,796	5,224	5,454	5,621	167
Pension	5,619	8,320	7,584	8,062	478
Health and Life Insurance	138	164	174	165	(9)
Worker and Unemploy Comp	821	1,236	1,074	1,074	
Sub-Total	11,374	14,944	14,286	14,922	636
Total Wages and Benefits	75,490	84,086	85,568	89,394	3,826
OPERATING EXPENSES					
Professional Services	517		600	600	
Contract Services	240		750	750	
Local Travel					
Communications	1,360	822	937		(937)
Postage					
Utilities	208	212	250	250	
Rentals and Leases					
Insurance					
Repairs and Maintenance	990	228	1,500	1,500	
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	5,252	4,360	6,300	6,300	
Books, Training, Memberships			250	250	
Total Operating Expenses	8,567	5,622	10,587	9,650	(937)
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles	24,323				
Equipment					
Total Capital Outlay	24,323				
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	108,380	89,708	96,155	99,044	2,889

**General Fund
Police School Guards**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	9,179	9,772	14,869	13,476	(1,393)
Overtime					
Special Pay					
Sub-Total	9,179	9,772	14,869	13,476	(1,393)
Benefits					
FICA	702	748	1,137	1,031	(106)
Pension					
Health and Life Insurance					
Worker and Unemploy Comp	242	270	388	400	12
Sub-Total	944	1,018	1,525	1,431	(94)
Total Wages and Benefits	10,122	10,789	16,394	14,907	(1,487)
OPERATING EXPENSES					
Professional Services					
Contract Services					
Local Travel					
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies		139	300	300	
Operating Supplies					
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses		139	300	300	
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	10,122	10,929	16,694	15,207	(1,487)

Police Grant Funds

Police Department

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Cash Forward					
Revenues					
Grant Proceeds	77,110		59,000	64,783	5,783
Interest					
Transfer from General Fund					
Total Revenues	77,110		59,000	64,783	5,783
Other Financing Sources					
Total Resources	77,110		59,000	64,783	5,783
Expenditures					
Salaries and Wages	62,800				
Operating Expenses					
Professional Services					
Contract Services					
Communications					
Rentals and Leases					
Other Current Charges					
Operating Supplies					
Training					
Total Operating Expenses					
Capital Outlay					
Vehicles					
Equipment	2,216		59,000	64,783	5,783
Total Capital Outlay	2,216		59,000	64,783	5,783
Transfers					
To Police Trust fund					
To General Fund					
To Various Grant Funds					
Total Transfers					
DIVISION TOTALS	65,016		59,000	64,783	5,783
Other Financing Uses					
Ending Cash					
Total Expenses and Cash	65,016		59,000	64,783	5,783
Resource Allocation					
Personnel Services	62,800				
Operating Expenses					
Capital Outlay	2,216		59,000	64,783	5,783
Debt Service					
Transfers					
Total Resources	65,016		59,000	64,783	5,783

Fire Division
Divisional Summary

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Resource Allocation					
Personnel Services	202,049	221,646	238,859	257,112	18,253
Operating Expenses	1,171,599	1,253,107	1,396,608	1,435,476	34,161
Capital Outlay	14,914	996	25,100	6,000	(19,100)
Debt Service					
Transfers					
Total Resources	<u>1,388,562</u>	<u>1,475,750</u>	<u>1,660,567</u>	<u>1,698,588</u>	<u>33,314</u>
Expenses:					
Fire Control / Rescue	1,139,919	1,217,958	1,338,308	1,382,737	39,722
Lifeguards	248,642	257,791	322,259	315,851	(6,408)
Total Expenses	<u>1,388,562</u>	<u>1,475,750</u>	<u>1,660,567</u>	<u>1,698,588</u>	<u>33,314</u>
Summary of Authorized Positions					
			<u>2019-2020</u>	<u>2020-2021</u>	
Fire Department					
Public Safety Director			<u> </u>	<u> </u>	
Lifeguards					
Lieutenant			2	2	
Captain			4	4	
Lifeguard			12	12	
			<u>18</u>	<u>18</u>	

**General Fund
Fire Control / Rescue**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages					
Overtime					
Special Pay					
Sub-Total					
Benefits					
FICA					
Pension					
Health and Life Insurance					
Worker and Unemploy Comp					
Sub-Total					
Total Wages and Benefits					
OPERATING EXPENSES					
Professional Services					
Contract Services	1,131,510	1,200,419	1,324,063	1,363,785	39,722
Local Travel					
Communications					
Postage					
Utilities	8,409	17,540	14,245	18,952	
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies					
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses	1,139,919	1,217,958	1,338,308	1,382,737	39,722
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DIVISION TOTALS	<u>1,139,919</u>	<u>1,217,958</u>	<u>1,338,308</u>	<u>1,382,737</u>	<u>39,722</u>

General Fund

Lifeguards

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	182,500	201,448	215,000	231,750	16,750
Overtime					
Special Pay					
Sub-Total	182,500	201,448	215,000	231,750	16,750
Benefits					
FICA	13,961	15,411	16,448	17,729	1,281
Pension					
Health and Life Insurance					
Worker and Unemploy Comp	5,588	4,787	7,411	7,633	222
Sub-Total	19,549	20,198	23,859	25,362	1,503
Total Wages and Benefits	202,049	221,646	238,859	257,112	18,253
OPERATING EXPENSES					
Professional Services	2,427	5,895	12,000	12,000	
Contract Services	613	2,032	3,500	3,500	
Local Travel			3,000	3,000	
Communications	8,137	3,647	9,000	6,589	(2,411)
Postage					
Utilities	2,591	3,274	4,000	4,000	
Rentals and Leases					
Insurance					
Repairs and Maintenance	2,643	7,811	10,000	10,000	
Printing and Publishing			500		(500)
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	14,579	11,818	15,300	12,300	(3,000)
Books, Training, Memberships	690	672	1,000	1,350	350
Total Operating Expenses	31,680	35,149	58,300	52,739	(5,561)
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles	14,914				
Equipment		996	25,100	6,000	(19,100)
Total Capital Outlay	14,914	996	25,100	6,000	(19,100)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	248,642	257,791	322,259	315,851	(6,408)

Police Special Revenue Funds

Public Safety

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	160,596	160,596	147,453	132,987	(14,466)
Revenues					
State Forfeitures	6,273		2,000		(2,000)
Federal Forfeitures					
Clerk-Court Costs	4,427	3,596	4,808	1,331	(3,477)
Radio Communications Fees	17,830	18,656	27,813	7,147	(20,666)
Interest	559	539	913	(1,331)	(2,244)
Miscellaneous					
Total Revenues	29,089	22,791	35,534	7,147	(28,387)
Other Financing Sources	12,429	12,429			
Total Resources	202,114	195,816	182,987	140,134	(42,853)
OPERATING EXPENSES					
Contract Services					
Investigations	3,000				
Communications	5,440		25,000		(25,000)
Training					
Printing and Publishing					
Operating Supplies	459				
Other Current Charges					
Books, Training, Memberships	15,882	23,479	25,000	25,000	
Total Operating Expenses	24,781	23,479	50,000	25,000	(25,000)
CAPITAL OUTLAY					
Vehicles					
Equipment	23,186	24,884			
Total Capital Outlay	23,186	24,884			
TRANSFERS					
To General Fund	5,000				
Total Transfers	5,000				
DIVISION TOTALS	52,966	48,363	50,000	25,000	(25,000)
Other Financing Uses					
Ending Fund Balance	160,596	147,453	132,987	115,134	(17,853)
Total Expenses and Fund Balance	213,562.27	195,815.69	182,987	140,134	(42,853)

Recreation



Parks and Recreation

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
General Fund Resources	1,285,292	1,429,768	1,463,363	1,642,962	179,599
Total Revenues	1,285,292	1,429,768	1,463,363	1,642,962	179,599
Expenses:					
Programs & Special Events	391,261	477,386	484,333	516,875	32,542
Beautification	14,867	55,236	51,307	85,158	33,851
Maintenance & Improvements	879,165	897,146	927,723	1,040,929	113,206
Total Expenses	1,285,292	1,429,768	1,463,363	1,642,962	179,599
Resource Allocation:					
Personnel Services	648,600	735,405	738,743	761,892	23,149
Operating Expenses	537,128	688,074	699,620	856,070	156,450
Capital Outlay	99,564	6,289	25,000	25,000	
Debt Service					
Transfers					
Total Resource Allocation:	1,285,292	1,429,768	1,463,363	1,642,962	179,599
Summary of Authorized Positions					
			2019-2020	2020-2021	
Recreation Programs and Special Events					
Parks and Recreation Director			1.00	1.00	
Administrative Assistant			1.00	1.00	
Recreation Coordinator			1.00	1.00	
Recreation Leader			1.00	1.00	
Recreation Leader (Part Time)			1.00	1.00	
			5.00	5.00	
Beautification					
Landscape and Park Maintenance Worker			1.00	1.00	
Maintenance and Improvements					
Park Maintenance Division Chief			1.00	1.00	
Park Ranger			6.00	6.00	
			7.00	7.00	
Total Parks and Recreation			13.00	13.00	

General Fund
Recreation Programs and Special Events

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	181,484	205,506	211,225	235,531	24,306
Overtime	4,018	5,206	7,000	7,000	
Special Pay	2,914	2,550	2,400		(2,400)
Sub-Total	188,415	213,262	220,625	242,531	21,906
Benefits					
FICA	13,789	15,761	16,878	18,554	1,676
Pension	35,989	34,904	33,606	34,616	1,010
Health and Life Insurance	20,341	21,714	20,727	20,727	
Worker and Unemploy Comp	4,660	19,146	6,077	6,077	
Sub-Total	74,778	91,525	77,288	79,974	2,686
Total Wages and Benefits	263,193	304,787	297,913	322,505	24,592
OPERATING EXPENSES					
Professional Services		315			
Contract Services	10,884	32,379	20,200	24,000	3,800
Local Travel	199	189	300	400	100
Communications	7,742	6,638	10,000	11,000	1,000
Postage	748		150	150	
Utilities	15,682	15,064	16,500	18,500	2,000
Rentals and Leases	4,631	5,776	9,000	9,000	
Insurance					
Repairs and Maintenance	4,224	5,332	4,650	3,500	(1,150)
Printing and Publishing	313				
Advertising and Promotions					
Other Current Charges	26,402	33,426	37,700	37,700	
Office Supplies	211	707	1,000	1,000	
Operating Supplies	17,497	26,025	29,300	31,500	2,200
Books, Training, Memberships	32	1,449	3,320	3,320	
Grants & Aid to Other Organizations	34,870	42,711	54,300	54,300	
Total Operating Expenses	123,434	170,011	186,420	194,370	7,950
CAPITAL OUTLAY					
Land					
Buildings		2,589			
Infrastructure Improvements					
Vehicles					
Equipment	4,634				
Total Capital Outlay	4,634	2,589			
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	391,261	477,386	484,333	516,875	32,542

Public Works



**General Fund
Park Maintenance**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	233,972	255,511	277,754	244,098	(33,656)
Overtime	15,859	8,762	6,000	6,000	
Special Pay	3,115	4,451			
Sub-Total	252,946	268,725	283,754	250,098	(33,656)
Benefits					
FICA	18,426	19,833	21,708	19,133	(2,575)
Pension	51,529	56,329	54,430	56,367	1,937
Health and Life Insurance	46,505	50,615	56,925	56,925	
Worker and Unemploy Comp	7,252	10,189	8,056	8,056	
Sub-Total	123,711	136,966	141,119	140,481	(638)
Total Wages and Benefits	376,657	405,690	424,873	390,579	(34,294)
OPERATING EXPENSES					
Professional Services	143	6,874	5,000	45,000	40,000
Contract Services	229,512	205,881	213,800	376,800	163,000
Local Travel			500	500	
Communications	2,120	2,121	3,500	3,500	
Postage	44	18	50	50	
Utilities	71,585	65,910	58,500	58,500	
Rentals and Leases	1,277	4,523	6,500	6,500	
Insurance					
Repairs and Maintenance	20,140	17,650	37,000	17,000	(20,000)
Printing and Publishing	2,105	117	500	1,000	500
Advertising and Promotions					
Other Current Charges					
Office Supplies			200	200	
Operating Supplies	80,650	183,245	148,100	112,100	(36,000)
Books, Training, Memberships		1,417	4,200	4,200	
Total Operating Expenses	407,578	487,756	477,850	625,350	147,500
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements	5,619				
Vehicles	20,117		25,000		(25,000)
Equipment	69,194	3,700		25,000	25,000
Total Capital Outlay	94,930	3,700	25,000	25,000	
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	879,165	897,146	927,723	1,040,929	113,206

Public Works

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
General Fund Resources	1,490,868	1,802,983	2,044,980	2,085,718	40,738
Local Option Gas Taxes	501,532	505,136	499,642	445,296	(54,346)
Sanitation Utility	1,890,862	3,122,331	1,924,624	1,923,702	(922)
Storm Water Utility	1,192,226	1,123,439	2,992,326	2,396,469	(595,857)
Total Revenues	5,075,488	6,553,888	7,461,572	6,851,185	(610,387)
Expenses:					
Public Works Admin.	353,687	427,275	543,026	641,361	98,335
Street and Road Maint.	892,440	1,111,720	1,202,864	1,137,267	(65,597)
Local Option Gas Tax	230,000	448,010	704,623	737,843	33,220
Sanitation Utility	2,213,671	1,708,523	1,931,668	2,136,384	204,716
Storm Water Utility	1,088,064	1,425,186	4,313,018	3,954,724	(358,293)
Fleet Maintenance	244,742	263,988	299,090	307,090	8,000
Total Expenses	5,022,603	5,384,701	8,994,289	8,914,669	(79,619)
Resource Allocation:					
Personnel Services	1,037,683	1,240,619	1,402,215	1,327,622	(74,593)
Operating Expenses	2,993,264	3,249,083	2,965,163	3,615,303	650,140
Capital Outlay	322,972	472,010	3,057,979	2,507,338	(550,641)
Debt Service	202,059	187,990	187,522	186,979	(543)
Transfers	466,626	235,000	981,410	1,277,427	296,017
Total Resource Allocation:	5,022,603	5,384,701	8,594,289	8,914,669	320,380
Summary of Authorized Positions					
			2019-2020	2020-2021	
Public Works Administration					
Public Works Director			1.00	1.00	
Engineer			0.50	0.50	
Public Works Inspector			1.00	1.00	
Contract, Permits & Admin Coordinator			1.00	1.00	
Administrative Assistant			1.00	1.00	
Dispatcher			1.00	1.00	
Clerk - (Part Time)			1.00	1.00	
			6.50	6.50	
Street and Road Maintenance					
Crew Chief			0.50	0.50	
Building / Sign Maintenance Worker			1.00	1.00	
General Maintenance Worker			5.25	5.25	
			6.75	6.75	
Storm Water Maintenance					
Crew Chief			0.50	0.50	
Heavy Equipment Operator			1.90	1.90	
General Maintenance Worker			2.75	2.75	
			5.15	5.15	
Sanitation					
Heavy Equipment Operator			0.40	0.40	
			0.40	0.40	
Total Public Works			18.80	18.80	

**General Fund
Public Works Administration**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	196,789	230,650	275,968	290,761	14,793
Overtime	3,002	1,962	500	500	
Special Pay	5,243	3,844	4,500	3,152	(1,348)
Sub-Total	205,034	236,457	280,968	294,413	13,445
Benefits					
FICA	15,076	17,656	21,495	23,166	1,671
Pension	75,648	96,419	98,609	99,528	919
Health and Life Insurance	28,081	33,084	65,243	65,243	
Worker and Unemploy Comp	2,634	1,760	4,331	4,331	
Sub-Total	121,438	148,919	189,678	192,268	2,590
Total Wages and Benefits	326,472	385,375	470,646	486,681	16,035
OPERATING EXPENSES					
Professional Services	3,342	8,647	20,000	105,000	85,000
Contract Services	2,711	3,341	5,100	5,100	
Local Travel	202	244	700	1,000	300
Communications	6,348	10,072	11,280	11,780	500
Postage			100	100	
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance	1,049	2,005	2,700	2,700	
Printing and Publishing	798	285	1,000	1,000	
Advertising and Promotions					
Other Current Charges					
Office Supplies	1,934	2,899	3,000	4,000	1,000
Operating Supplies	9,880	8,783	9,000	9,500	500
Books, Training, Memberships	951	1,186	4,500	4,500	
Total Operating Expenses	27,215	37,461	57,380	144,680	87,300
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Computer Equipment		4,439	15,000	10,000	(5,000)
Total Capital Outlay		4,439	15,000	10,000	(5,000)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	353,687	427,275	543,026	641,361	98,335

General Fund
Public Works Streets Division

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	235,786	234,781	316,990	263,613	(53,377)
Overtime	8,131	8,293	1,000	5,000	4,000
Special Pay	3,304	4,062	1,500	1,500	
Sub-Total	247,221	247,136	319,490	270,113	(49,377)
Benefits					
FICA	17,647	17,954	24,441	20,664	(3,777)
Pension	66,488	95,271	82,469	87,866	5,397
Health and Life Insurance	59,297	57,029	72,936	72,936	
Worker and Unemploy Comp	14,321	16,883	17,998	17,998	
Sub-Total	157,753	187,137	197,844	199,464	1,620
Total Wages and Benefits	404,974	434,272	517,334	469,577	(47,757)
OPERATING EXPENSES					
Professional Services	539	3,397	25,500	50,500	25,000
Contract Services	182,339	261,256	234,640	335,640	101,000
Local Travel	277	175			
Town Center Maintenance					
Transportation, Postage		56			
Communications	1,462	1,844	2,600	2,600	
Utilities	147,904	136,926	155,000	155,000	
Rentals and Leases	9,195	7,061	12,500	14,500	2,000
Insurance					
Repairs and Maintenance	206	78	1,500		(1,500)
Printing and Publishing	1,078	347	1,500	1,500	
Advertising and Promotions					
Other Current Charges					
Office Supplies			250	250	
Operating Supplies	42,198	120,845	91,400	104,200	12,800
Books, Training, Memberships	1,341	1,453	3,500	3,500	
Mosquito Control		3,025	6,000		(6,000)
Total Operating Expenses	386,539	536,463	534,390	667,690	133,300
CAPITAL OUTLAY					
Land					
Infrastructure Improvements		95,870	15,000		(15,000)
Vehicles	35,031	23,738	70,000		(70,000)
Computer Equipment					
Equipment	65,895	21,377	66,140		(66,140)
Total Capital Outlay	100,926	140,985	151,140		(151,140)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	892,440	1,111,720	1,202,864	1,137,267	(65,597)

Local Option Gas Tax
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	218,870	490,402	547,528	342,547	(204,981)
Restricted/Designated					
Beginning Fund Balance	218,870	490,402	547,528	342,547	(204,981)
Revenues					
Local Option Gas Taxes	500,994	486,678	499,642	429,434	(70,208)
Interest Earnings	538	18,458		15,862	15,862
Total Revenues	501,532	505,136	499,642	445,296	(54,346)
Other Financing Sources					
Total Resources	720,402	995,538	1,047,170	787,843	(259,327)
Expenditures					
Operating Expenses					
Professional Services					
Contract Services		213,010		200,000	200,000
Operating Supplies					
Repair and Maintenance					
Capital Outlay					
Street and Sidewalk Improvements					
Paving					
Transfers Out					
To Capital Project Fund			470,000	325,000	(145,000)
To General Fund	230,000	235,000	234,623	212,843	(21,780)
To Storm Water Utility Fund					
DIVISION TOTALS	230,000	448,010	704,623	737,843	33,220
Other Financing Uses					
Restricted	490,402	547,528	342,547	50,000	(292,547)
Ending Fund Balance	490,402	547,528	342,547	50,000	(292,547)
Total Expenses and Fund Balance	720,402	995,538	1,047,170	787,843	(259,327)
Resource Allocation					
Personnel Services					
Operating Expenses		213,010		200,000	200,000
Capital Outlay					
Debt Service					
Transfers	230,000	235,000	704,623	537,843	(166,780)
Total Resources	230,000	448,010	704,623	737,843	33,220

Sanitation Fund

Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	385,670	494,261	427,131	413,720	(13,411)
Operating	216,720		1,480,938	1,487,304	6,367
Beginning Fund Balance	602,390	494,261	1,908,069	1,901,025	(7,044)
Revenues					
Garbage Services	1,824,594	1,860,792	1,846,349	1,879,198	32,849
Interest Earnings	2,035	25,299			
Commercial Franchise Fees	64,233	87,464	78,275	44,504	(33,771)
Transfer from General Fund					
Disaster Relief Grants		1,148,776			
Total Revenues	1,890,862	3,122,331	1,924,624	1,923,702	(922)
Other Financing Sources	214,681				
Total Resources	2,707,932	3,616,592	3,832,693	3,824,727	(7,966)
Expenditures					
Sanitation	2,213,671	1,708,523	1,931,668	2,136,384	204,716
DIVISION TOTALS	2,213,671	1,708,523	1,931,668	2,136,384	204,716
Other Financing Uses					
Restricted	494,261	427,131	413,720	449,200	35,480
Operating		1,480,938	1,487,304	1,239,143	(248,162)
Ending Fund Balance	494,261	1,908,069	1,901,025	1,688,343	(212,682)
Total Expenses and Fund Balance	2,707,932	3,616,592	3,832,693	3,824,727	(7,966)
Resource Allocation					
Personnel Services	49,199	72,032	64,505	74,314	9,809
Operating Expenses	1,927,846	1,636,491	1,590,376	1,722,486	132,110
Capital Outlay					
Debt Service					
Transfers	236,626		276,787	339,584	62,797
Total Resources	2,213,671	1,708,523	1,931,668	2,136,384	204,716
AUTHORIZED PERSONNEL					
Position			<u>2019-2020</u>	<u>2020-2021</u>	
Heavy Equipment Operator			0.40	0.40	

Sanitation Fund
Public Works Sanitation

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	15,590	16,522	16,590	21,277	4,687
Overtime	172	284			
Special Pay	676	566		624	624
Sub-Total	16,437	17,372	16,590	21,901	5,311
Benefits					
FICA	1,155	1,219	1,271	1,707	436
Pension	26,592	47,625	39,362	43,423	4,061
Health and Life Insurance	4,413	5,103	6,514	6,515	1
Worker and Unemploy Comp	604	714	768	768	
Sub-Total	32,762	54,660	47,915	52,413	4,498
Total Wages and Benefits	49,199	72,032	64,505	74,314	9,809
OPERATING EXPENSES					
Professional Services	4	39			
Contract Services	1,404,936	1,476,090	1,429,800	1,545,000	115,200
Storm Debris Removal	381,362				
Local Travel					
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance		2,390	2,000	2,000	
Repairs and Maintenance	5,595	5,697	6,300	6,300	
Printing and Publishing	53				
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies					
Books, Training, Memberships					
Internal Service Charges	135,897	152,276	152,276	169,186	16,910
Total Operating Expenses	1,927,846	1,636,491	1,590,376	1,722,486	132,110
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To General Fund	236,626		276,787	339,584	62,797
To					
To					
Total Transfers	236,626		276,787	339,584	62,797
DIVISION TOTALS	2,213,671	1,708,523	1,931,668	2,136,384	204,716

Storm Water Utility
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	344,947	368,049	415,642	395,936	(19,706)
Operating	3,357,917	3,523,893	3,174,553	1,873,567	(1,300,986)
Beginning Fund Balance	3,702,864	3,891,942	3,590,196	2,269,504	(1,320,692)
Revenues					
Storm Water Fees	883,473	894,373	894,998	894,998	
Interest Earnings	8,753	29,066	12,328	1,471	(10,857)
Grant			1,500,000	1,500,000	
Other			300,000		(300,000)
Transfers					
From Half Cent Sales Tax Fund	300,000	200,000	285,000		(285,000)
From Gas Tax Fund					
Total Revenues	1,192,226	1,123,439	2,992,326	2,396,469	(595,857)
Other Financing Sources	84,916				
Total Resources	4,980,006	5,015,381	6,582,522	4,665,973	(1,916,549)
Expenditures					
Storm Water Utility	1,088,064	1,425,186	4,313,018	3,954,724	(358,293)
DIVISION TOTALS	1,088,064	1,425,186	4,313,018	3,954,724	(358,293)
Other Financing Uses					
Restricted	368,049	415,642	395,936	404,581	8,645
Operating	3,523,893	3,174,553	1,873,567	306,668	(1,566,900)
Ending Fund Balance	3,891,942	3,590,196	2,269,504	711,249	(1,558,255)
Total Expenses and Fund Balance	4,980,006	5,015,381	6,582,522	4,665,973	(1,916,548)
Resource Allocation					
Personnel Services	257,037	348,939	349,730	297,050	(52,680)
Operating Expenses	406,923	561,670	483,927	573,357	89,430
Capital Outlay	222,046	326,586	2,891,839	2,497,338	(394,500)
Debt Service	202,059	187,990	187,522	186,979	(543)
Transfers			400,000	400,000	
Total Resources	1,088,064	1,425,186	4,313,018	3,954,724	(358,293)

Storm Water Utility
Public Works Storm Water

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	140,546	194,672	212,026	154,338	(57,688)
Overtime	3,093	6,943	5,000	5,000	
Special Pay	14,720	11,257	2,600	9,004	6,404
Sub-Total	158,359	212,872	219,626	168,342	(51,284)
Benefits					
FICA	11,096	15,313	14,947	12,879	(2,068)
Pension	46,768	69,799	58,561	58,733	172
Health and Life Insurance	32,164	38,346	44,236	44,736	500
Worker and Unemploy Comp	8,651	12,610	12,360	12,360	
Sub-Total	98,678	136,067	130,104	128,708	(1,396)
Total Wages and Benefits	257,037	348,939	349,730	297,050	(52,680)
OPERATING EXPENSES					
Professional Services	24,482	111,747	41,950	41,950	
Contract Services	139,057	207,304	187,610	187,610	
Local Travel					
Communications	358	1,602	2,000	2,000	
Postage					
Utilities					
Rentals and Leases	20		2,450	39,288	36,838
Insurance	18,798	16,904	16,183	16,183	
Repairs and Maintenance	22,283		3,689	3,689	
Printing and Publishing	1,055	363	1,500	1,500	
Advertising and Promotions					
Other Current Charges	570	570	600	600	
Office Supplies			300	300	
Operating Supplies	48,183	53,949	59,000	77,000	18,000
Books, Training, Memberships	2,084	6,487	5,900	5,900	
Internal Service Charges	150,033	162,745	162,745	197,337	34,592
Total Operating Expenses	406,923	561,670	483,927	573,357	89,430
CAPITAL OUTLAY					
Land			5,000	5,000	
Capital Lease		36,838	36,839	36,838	
Infrastructure Improvements	220,490	197,281	2,850,000	2,378,000	(472,000)
Vehicles					
Equipment	1,556	92,468		77,500	77,500
Total Capital Outlay	222,046	326,586	2,891,839	2,497,338	(394,500)
DEBT SERVICE					
Principal	150,800	157,950	161,200	164,450	3,250
Interest	37,226	30,040	26,322	22,529	(3,793)
Other	14,033				
Total Debt Service	202,059	187,990	187,522	186,979	(543)
TRANSFERS					
To General Fund					
To Capital Project Fund			400,000	400,000	
Total Transfers			400,000	400,000	
DIVISION TOTALS	1,088,064	1,425,186	4,313,018	3,954,724	(358,293)

Fleet Maintenance
Public Works Fleet Maintenance

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages					
Overtime					
Special Pay					
Sub-Total					
Benefits					
FICA					
Pension					
Health and Life Insurance					
Worker and Unemploy Comp					
Sub-Total					
Total Wages and Benefits					
OPERATING EXPENSES					
Professional Services					
Contract Services	244,012	262,840	295,500	303,500	8,000
Local Travel					
Communications	212	240	1,390	1,390	
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	518	908	2,200	2,200	
Books, Training, Memberships					
Total Operating Expenses	244,742	263,988	299,090	307,090	8,000
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To General Fund					
To					
Total Transfers					
DIVISION TOTALS	244,742	263,988	299,090	307,090	8,000

Public Utilities



Public Utilities

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
Revenues:					
Water Utility	3,641,486	4,029,458	4,802,359	4,813,112	10,753
Sewer Utility	5,722,265	6,086,677	6,655,867	6,910,779	254,912
Total Revenues	9,363,751	10,116,134	11,458,226	11,723,891	265,665
Expenses:					
Water Utility					
Water Plant	675,078	462,264	1,756,786	797,042	(959,744)
Water Distribution	756,928	976,987	1,216,841	1,997,168	780,327
Administrative / Non Div.	1,352,141	1,474,547	2,451,013	2,459,402	8,389
Total	2,784,148	2,913,798	5,424,640	5,253,612	(171,028)
Sewer Utility					
Sewer Collection	1,518,210	1,227,401	1,073,096	2,122,051	1,085,794
Sewer Treatment	2,145,706	1,669,387	2,636,088	3,136,843	500,755
Administrative / Non Div.	2,488,606	2,527,143	3,110,748	3,337,111	226,363
Total	6,152,523	5,423,931	6,819,932	8,596,005	1,812,912
Total Expenses	8,936,670	8,337,729	12,244,572	13,849,617	1,641,884
Resource Allocation:					
Personnel Services	1,990,426	1,767,237	2,309,541	2,150,609	(158,932)
Operating Expenses	2,738,545	3,050,505	3,481,208	4,298,913	817,705
Capital Outlay	1,669,807	805,582	2,360,129	3,118,000	757,871
Debt Service	1,914,073	1,819,919	1,816,789	1,813,149	(3,640)
Transfers	623,819	857,648	2,240,066	2,468,946	228,880
Total Resource Allocation:	8,936,670	8,300,891	12,207,733	13,849,617	1,641,884
Summary of Authorized Positions					
			2019-2020	2020-2021	
Administration					
Public Utilities Director			1.00	1.00	
Administrative Assistant			1.00	1.00	
Engineer			0.50	0.50	
Cross Connection Administrator / GIS Technician			1.00	1.00	
Data Management Specialist			1.00	1.00	
Water Utility					
Utility Plant Division Director			0.50	0.50	
Water Plant Superintendent			0.50	0.50	
Conveyance Division Director			0.50	0.50	
Utilities Collection / Distribution Operators			3.00	3.00	
Locator			0.00	1.00	
Sewer Utility					
Utility Plant Division Director			0.50	0.50	
Wastewater Plant Superintendent			0.50	0.50	
Conveyance Division Director			0.50	0.50	
Wastewater / Water Operators			8.00	8.00	
Lift Station Technician			1.00	1.00	
Utilities Collection / Distribution Operators			2.00	2.00	
Heavy Equipment Operator			0.70	0.70	
Heavy Equipment Operator (Part Time)			0.00	0.00	
			22.20	23.20	

Public Utilities Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	3,460,051	3,333,405	3,332,563	3,919,541	586,978
Operating	4,158,374	4,712,100	6,491,348	5,118,024	(1,373,324)
Beginning Fund Balance	7,618,426	8,045,506	9,823,911	9,037,565	(786,346)
Revenues					
Grants	353,245		176,897		(176,897)
Inside City Charges	5,044,444	5,345,234	5,368,946	5,637,393	268,447
Outside City Charges	3,046,608	3,226,978	3,339,182	3,537,539	198,357
Cut-in-Fees	31,265	36,478	28,695	34,180	5,485
Service Charges	89,778	88,220	87,379	77,442	(9,937)
Delinquent Charges	147,336	193,368	181,372	181,372	
Water / Sewer Connection Charges	12,100	5,800	5,800	5,800	
Water Cross Connection	5,800	7,540	5,200	5,200	
Water Impact Fees					
Interest Earnings	36,473	278,598	37,200	72,150	34,950
Miscellaneous	65,608	67,291	72,815	72,815	
Assessments		899			
System Development Charges	509,671	857,555	750,000	600,000	(150,000)
Financed Charges	21,422	8,173	4,740		(4,740)
Loan Proceeds					
Transfers			1,400,000	1,500,000	
Total Revenues	9,363,751	10,116,134	11,458,226	11,723,891	165,665
Other Financing Sources					
Total Resources	16,982,176	18,161,640	21,282,137	20,761,456	(520,681)
Expenditures					
Water Production	675,078	462,264	1,756,786	797,042	(959,744)
Sewer Treatment	2,145,706	1,669,387	2,636,088	3,136,843	500,755
Distribution and Collection	2,275,138	2,204,388	2,289,937	4,119,219	1,866,121
Non-Divisional	3,840,747	4,001,690	5,561,761	5,796,513	234,752
DIVISION TOTALS	8,936,670	8,337,729	12,244,572	13,849,617	1,641,884
Other Financing Uses					
Restricted	3,333,405	3,332,563	3,919,541	4,064,270	144,729
Operating	4,712,100	6,491,348	5,118,024	2,847,569	(2,270,455)
Ending Fund Balance	8,045,506	9,823,911	9,037,565	6,911,839	(2,125,726)
Total Expenses and Fund Balance	16,982,176	18,161,640	21,282,137	20,761,456	(520,681)
Resource Allocation					
Personnel Services	1,990,426	1,767,237	2,309,541	2,150,609	(158,932)
Operating Expenses	2,738,545	3,050,505	3,481,208	4,298,913	817,705
Capital Outlay	1,669,807	805,582	2,360,129	3,118,000	757,871
Debt Service	1,914,073	1,819,919	1,816,789	1,813,149	(3,640)
Transfers	623,819	857,648	2,240,066	2,468,946	228,880
Totals	8,936,670	8,300,891	12,207,733	13,849,617	1,641,884

Water Utility Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	1,637,016	1,571,715	1,569,282	1,924,410	355,129
Operating Cash	2,803,867	3,726,506	4,844,599	3,867,189	(977,410)
Cash Forward	4,440,883	5,298,221	6,413,881	5,791,600	(622,281)
Revenues					
Grants / Loan Proceeds					
Inside City Charges	2,006,794	2,123,247	2,120,059	2,226,062	106,003
Outside City Charges	981,520	1,057,204	1,084,739	1,143,941	59,202
Cut-in-Fees	31,265	36,478	28,695	34,180	5,485
Service Charges	89,778	88,220	87,379	77,442	(9,937)
Delinquent Charges	147,336	193,368	181,372	181,372	
System Development Charges	293,176	292,901	300,000	150,000	(150,000)
Water Connection Charges					
Water Cross Connection	5,800	7,540	5,200	5,200	
Water Impact Fees					
Interest Earnings	20,798	163,209	22,100	22,100	
Miscellaneous	65,018	67,291	72,815	72,815	
Financed Charges					
Loan Proceeds					
Transfers			900,000	900,000	
Total Revenues	3,641,486	4,029,458	4,802,359	4,813,112	10,753
Other Financing Sources					
Total Resources	8,082,369	9,327,679	11,216,240	10,604,712	(611,528)
Expenditures					
Water Plant	675,078	462,264	1,756,786	797,042	(959,744)
Water Distribution	756,928	976,987	1,216,841	1,997,168	780,327
Non-Divisional	1,352,141	1,474,547	2,451,013	2,459,402	8,389
DIVISION TOTALS	2,784,148	2,913,798	5,424,640	5,253,612	(171,028)
Other Financing Uses					
Restricted	1,571,715	1,569,282	1,924,410	1,919,416	(4,995)
Operating Cash	3,726,506	4,844,599	3,867,189	3,431,684	(435,505)
Ending Cash	5,298,221	6,413,881	5,791,600	5,351,100	(440,500)
Total Expenses and Cash	8,082,369	9,327,679	11,216,240	10,604,712	(611,528)
Resource Allocation					
Personnel Services	656,095	497,523	758,860	735,435	(23,425)
Operating Expenses	1,122,773	1,300,772	1,621,762	1,581,784	(39,978)
Capital Outlay	215,781	202,136	1,290,700	1,137,600	(153,100)
Debt Service	593,884	556,006	554,747	553,282	(1,465)
Transfers	195,614	357,362	1,198,571	1,245,511	46,940
Totals	2,784,148	2,913,798	5,424,640	5,253,612	(171,028)

Public Utilities Fund
Administrative and Non-Divisional

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

Water Utility Fund
Administrative and Non- Divisional

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
<u>OPERATING EXPENSES</u>					
Professional Services					
Contract Services	1,264	2,620	2,000	2,000	
Rentals and Leases					
Insurance	59,321	49,904	53,271	58,598	5,327
Other Current Charges					
Internal Service Charges	502,058	508,655	642,424	600,011	(42,413)
Total Operating Expenses	562,643	561,179	697,695	660,609	(37,086)
<u>DEBT SERVICE</u>					
Utility Revenue Bonds - TD Bank 2014					
Principal	406,000	425,250	434,000	442,750	8,750
Interest	100,225	80,877	70,867	60,653	(10,214)
Other	37,780				
Utility Revenue Bonds - BBT 1996/2010					
Principal					
Interest					
Other					
Utility Revenue Bonds - 2004					
Principal					
Interest					
Other					
State Revolving Fund Loan					
Principal	33,989	35,869	36,848	37,853	1,005
Interest	15,890	14,010	13,032	12,026	(1,006)
Suntrust - 1999 Revenue Refunding					
Principal					
Interest					
Other					
Total Debt Service	593,884	556,006	554,747	553,282	(1,465)
<u>TRANSFERS</u>					
To General Fund	195,614	357,362	298,571	345,511	46,940
To Sewer Fund			900,000	900,000	
Total Transfers	195,614	357,362	1,198,571	1,245,511	46,940
DIVISION TOTALS	1,352,141	1,474,547	2,451,013	2,459,402	8,389

Water Utility Fund
Water Production Division

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	176,580	153,336	121,561	115,262	(6,299)
Overtime	8,281	9,550	10,000	10,000	
Special Pay	25,333	4,522	10,000	5,000	(5,000)
Sub-Total	210,194	167,407	141,561	130,262	(11,299)
Benefits					
FICA	15,490	12,276	3,832	9,959	6,127
Pension	55,224	(152,813)	49,398	51,176	1,778
Health and Life Insurance	23,931	20,002	29,111	29,111	
Worker and Unemploy Comp	5,049	2,455	4,459	4,459	
Sub-Total	99,694	(118,080)	86,800	94,705	7,905
Total Wages and Benefits	309,888	49,328	228,361	224,967	(3,394)
OPERATING EXPENSES					
Professional Services	8,476	38,796	35,000	81,000	46,000
Contract Services	167,602	114,859	146,000	138,500	(7,500)
Local Travel		429	2,000	3,000	1,000
Communications	1,785	2,064	4,750	4,750	
Postage	194		200	200	
Utilities	106,804	106,918	109,000	109,000	
Rentals and Leases	168	42	400	400	
Insurance					
Repairs and Maintenance	17,589	42,612	17,600	85,500	67,900
Printing and Publishing	102	85	600	600	
Advertising and Promotions					
Other Current Charges	8,600	5,000	5,500	5,500	
Office Supplies	1,121	1,475	1,500	2,000	500
Operating Supplies	35,910	48,002	46,250	56,500	10,250
Books, Training, Memberships	3,688	6,366	8,925	10,925	2,000
Total Operating Expenses	352,039	366,647	377,725	497,875	120,150
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements	8,575	22,000	1,002,000		(1,002,000)
Vehicles					
Computer Equipment			1,200	1,700	500
Equipment	4,576	24,290	147,500	72,500	(75,000)
Total Capital Outlay	13,151	46,290	1,150,700	74,200	(1,076,500)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	675,078	462,264	1,756,786	797,042	(959,744)

Water Utility Fund
Water Distribution Division

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	184,915	235,649	297,135	277,804	(19,331)
Overtime	20,241	30,394	40,000	30,000	(10,000)
Special Pay	4,177	12,744	6,000	9,752	3,752
Sub-Total	209,334	278,787	343,135	317,556	(25,579)
Benefits					
FICA	15,587	20,633	22,829	24,294	1,465
Pension	82,784	93,899	87,431	91,514	4,083
Health and Life Insurance	29,492	48,077	70,108	70,108	
Worker and Unemploy Comp	9,011	6,799	6,996	6,996	
Sub-Total	136,872	169,408	187,364	192,912	5,548
Total Wages and Benefits	346,207	448,195	530,499	510,468	(20,031)
OPERATING EXPENSES					
Professional Services	167	2,258	25,500	25,500	
Contract Services	124,333	102,295	217,500	197,500	(20,000)
Local Travel		1,456	200	1,200	1,000
Communications	3,197	4,170	5,200	3,400	(1,800)
Postage	6		20	100	80
Utilities	2,300	1,688	2,300	2,200	(100)
Rentals and Leases	1,115	1,656	2,000	2,000	
Insurance					
Repairs and Maintenance	34,877	32,136	44,872	42,150	(2,722)
Printing and Publishing	1,228	80	1,500	1,500	
Advertising and Promotions					
Other Current Charges					
Office Supplies	494	559	1,000	1,000	
Operating Supplies	38,986	225,726	241,250	141,750	(99,500)
Books, Training, Memberships	1,388	921	5,000	5,000	
Total Operating Expenses	208,091	372,945	546,342	423,300	(123,042)
CAPITAL OUTLAY					
Land					
Computer Equipment	1,100			3,400	3,400
Infrastructure Improvements	159,183	103,063	140,000	965,000	825,000
Vehicles		25,099		50,000	50,000
Equipment	42,348	27,685		45,000	45,000
Total Capital Outlay	202,630	155,847	140,000	1,063,400	923,400
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
Total Transfers					
DIVISION TOTALS	756,928	976,987	1,216,841	1,997,168	780,327

Sewer Utility Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Restricted	1,823,035	1,761,691	1,763,281	1,995,131	231,849
Operating Cash	1,354,508	985,594	1,646,749	1,250,834	(395,915)
Cash Forward	3,177,543	2,747,285	3,410,030	3,245,965	(164,065)
Revenues					
Grant Proceeds	353,245		176,897		(176,897)
Inside City Charges	3,037,650	3,221,988	3,248,887	3,411,331	162,444
Outside City Charges	2,065,088	2,169,774	2,254,443	2,393,598	139,155
Sewer Connection Charges	12,100	5,800	5,800	5,800	
Sewer Assessments - Outfall		899			
Interest Earnings	15,675	115,389	15,100	50,050	34,950
Miscellaneous Revenues	590				
System Development Charges	216,495	564,654	450,000	450,000	
Septic Financing	21,422	8,173	4,740		(4,740)
Loan Proceeds					
Transfers in			500,000	600,000	100,000
Total Revenues	5,722,265	6,086,677	6,655,867	6,910,779	254,912
Other Financing Sources					
Total Resources	8,899,807	8,833,961	10,065,897	10,156,744	90,847
Expenditures					
Sewer Collection	1,518,210	1,227,401	1,073,096	2,122,051	1,085,794
Sewer Treatment	2,145,706	1,669,387	2,636,088	3,136,843	500,755
Non-Divisional	2,488,606	2,527,143	3,110,748	3,337,111	226,363
DIVISION TOTALS	6,152,523	5,423,931	6,819,932	8,596,005	1,812,912
Other Financing Uses					
Restricted	1,761,691	1,763,281	1,995,131	2,144,855	149,724
Operating Cash	985,594	1,646,749	1,250,834	(584,116)	(1,834,950)
Ending Cash	2,747,285	3,410,030	3,245,965	1,560,739	(1,685,226)
Total Expenses and Cash	8,899,807	8,833,961	10,065,897	10,156,744	127,686
Resource Allocation					
Personnel Services	1,334,331	1,269,714	1,550,681	1,415,174	(135,507)
Operating Expenses	1,615,771	1,749,733	1,859,446	2,717,129	857,683
Capital Outlay	1,454,026	603,446	1,069,429	1,980,400	910,971
Debt Service	1,320,189	1,263,913	1,262,042	1,259,867	(2,175)
Transfers	428,205	500,286	1,041,495	1,223,435	181,940
Totals	6,152,523	5,387,093	6,783,093	8,596,005	1,812,912

Sewer Utility Fund
Administrative and Non- Divisional

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Budget</u> <u>2019-2020</u>	<u>Budget</u> <u>2020-2021</u>	<u>Increase</u> <u>(Decrease)</u>
<u>OPERATING EXPENSES</u>					
Professional Services					
Insurance	149,051	138,148	128,321	141,153	12,832
Other Current Charges					
Internal Service Charges	591,161	624,796	678,890	712,656	33,766
Total Operating Expenses	740,212	762,944	807,211	853,809	46,598
<u>DEBT SERVICE</u>					
Utility Revenue Bonds - TD Bank 2014					
Principal	603,200	631,800	644,800	657,800	13,000
Interest	148,906	120,160	105,288	90,113	(15,175)
Other	56,130				
Utility Revenue Bonds - SunTrust 2010A-1					
Principal					
Interest					
Other					
Utility Revenue Bonds - BBT 1996/2010B					
Principal					
Interest					
Other					
Utility Revenue Bonds - 2004					
Principal					
Interest					
Other					
State Revolving Fund Loan CW160700					
Principal	313,423	333,575	344,132	355,022	10,890
Interest	198,530	178,378	167,822	156,932	(10,890)
Other					
Suntrust - 1999 Revenue Refunding					
Principal					
Interest					
Other					
Total Debt Service	1,320,189	1,263,913	1,262,042	1,259,867	(2,175)
<u>TRANSFERS</u>					
To General Fund	428,205	500,286	441,495	488,435	46,940
From Sys Dev to Sewer			500,000	600,000	100,000
To Other Miscellaneous Funds			100,000	135,000	35,000
Total Transfers	428,205	500,286	1,041,495	1,223,435	181,940
DIVISION TOTALS	2,488,606	2,527,143	3,110,748	3,337,111	226,363

Sewer Utility Fund
Sewer Collection Division

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	207,499	183,446	234,055	179,212	(54,843)
Overtime	8,834	9,609	10,000	10,000	
Special Pay	55,319	8,844	13,390	3,251	(10,139)
Sub-Total	271,651	201,898	257,445	192,463	(64,982)
Benefits					
FICA	16,967	14,620	14,582	13,959	(623)
Pension	60,583	57,898	52,873	55,026	2,153
Health and Life Insurance	34,611	32,571	23,692	23,692	
Worker and Unemploy Comp	5,090	4,265	5,611	5,611	
Sub-Total	117,251	109,354	96,758	98,288	1,530
Total Wages and Benefits	388,902	311,252	354,203	290,751	(63,452)
OPERATING EXPENSES					
Professional Services		4,231	32,500	65,500	33,000
Contract Services	193,922	176,184	234,500	208,500	(26,000)
Local Travel	2,527	1,768	2,000	2,000	
Communications	2,550	3,871	4,100	2,500	(1,600)
Postage	45	75	45	50	5
Utilities	58,299	59,757	67,000	67,000	
Rentals and Leases	172	10,627	500	500	
Insurance					
Repairs and Maintenance	20,083	60,359	39,380	491,000	451,620
Printing and Publishing	3,253	177	800	800	
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	34,947	39,532	47,750	48,000	250
Books, Training, Memberships	373	175	2,750	2,750	
Total Operating Expenses	316,172	356,758	431,325	888,600	457,275
CAPITAL OUTLAY					
Land					
Computer Equipment			1,200	1,700	500
Infrastructure Improvements	782,836	400,249	191,000	841,000	650,000
Capital Lease					
Vehicles					
Equipment	30,300	122,304	58,529	100,000	41,471
Total Capital Outlay	813,136	522,553	250,729	942,700	691,971
DEBT SERVICE					
Principal		31,530	31,531		
Interest		5,307	5,308		
Other					
Total Debt Service		36,838	36,839		
TRANSFERS					
To					
Total Transfers					
DIVISION TOTALS	1,518,210	1,227,401	1,073,096	2,122,051	1,085,794

**Sewer Utility Fund
Sewer Treatment Division**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	511,121	471,995	670,303	582,050	(88,253)
Overtime	11,758	23,213	18,000	18,000	
Special Pay	29,264	1,265	18,055	23,393	5,338
Sub-Total	552,144	496,472	706,358	623,443	(82,915)
Benefits					
FICA	38,595	37,723	48,080	47,694	(386)
Pension	248,832	313,502	292,580	303,826	11,246
Health and Life Insurance	82,655	89,048	102,415	102,415	
Worker and Unemploy Comp	23,203	21,716	47,045	47,045	
Sub-Total	393,285	461,990	490,120	500,980	10,860
Total Wages and Benefits	945,429	958,462	1,196,478	1,124,423	(72,055)
OPERATING EXPENSES					
Professional Services	11,896	20,121	27,000	127,000	100,000
Contract Services	151,759	184,617	114,000	229,000	115,000
Local Travel	254	74	500	500	
Communications	2,241	4,148	5,560	3,320	(2,240)
Postage	233	196	1,500	500	(1,000)
Utilities	186,171	184,166	223,000	212,000	(11,000)
Rentals and Leases	1,359	906	1,750	1,000	(750)
Insurance					
Repairs and Maintenance	61,059	84,904	62,300	210,300	148,000
Printing and Publishing	1,512	746	1,200	500	(700)
Advertising and Promotions					
Other Current Charges	6,850	11,250	8,600	7,600	(1,000)
Office Supplies	875	477	1,500	1,000	(500)
Operating Supplies	127,952	134,538	164,500	173,500	9,000
Books, Training, Memberships	7,227	3,889	9,500	8,500	(1,000)
Total Operating Expenses	559,388	630,032	620,910	974,720	353,810
CAPITAL OUTLAY					
Land					
Computer Equipment			1,200	1,700	500
Infrastructure Improvements	476,839	21,362	790,000	1,000,000	210,000
Vehicles	149,464	18,570			
Equipment	14,586	40,961	27,500	36,000	8,500
Total Capital Outlay	640,890	80,893	818,700	1,037,700	219,000
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	2,145,706	1,669,387	2,636,088	3,136,843	500,755

Pension



Pension Funds

Combined Summary of Revenues and Expenses

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Budget 2020-2021	Increase (Decrease)
<u>Revenues:</u>					
General Pension	3,158,476	2,225,129	2,314,519	2,338,639	24,120
Police Pension	2,060,447	1,411,469	1,711,429	1,448,776	(262,653)
Total Revenues	5,218,923	3,636,598	4,025,948	3,787,415	(238,533)
<u>Expenses:</u>					
General Pension	1,441,509	1,443,869	1,447,392	1,405,767	(41,625)
Police Pension	729,825	1,225,223	870,864	854,801	(16,063)
Total Expenses	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
<u>Resource Allocation:</u>					
Personnel Services					
Operating Expenses	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
Capital Outlay					
Debt Service					
Transfers					
Total Resource Allocation:	2,171,334	2,669,092	2,318,256	2,260,568	(57,688)
Summary of Authorized Positions					
				2019-2020	2020-2021
Pension					
* Plan Administrator - Duties currently under Finance Department					

General Employee Pension Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Cash Forward	16,526,155	18,261,751	19,043,011	19,910,138	867,127
Revenues					
Earnings on Investments	1,858,892	692,905	767,807	991,491	223,684
Employer Contributions	1,175,560	1,424,479	1,424,479	1,248,604	(175,875)
Employee Contributions	124,024	107,745	122,233	98,544	(23,689)
Other					
Total Revenues	3,158,476	2,225,129	2,314,519	2,338,639	24,120
Other Financing Sources	18,629				
Total Resources	19,703,260	20,486,880	21,357,530	22,248,777	891,247
Expenditures					
Benefits Paid					
Retirement Benefits	1,296,640	1,327,161	1,311,645	1,261,081	(50,564)
Contribution Refunds	22,467		15,000	15,000	
Subtotal	1,319,107	1,327,161	1,326,645	1,276,081	(50,564)
Operating Expenses					
Professional Services	111,362	102,407	101,700	109,382	7,682
Contract Services					
Insurance	2,915	4,141	4,188	4,188	
Printing	33	50	50	50	
Office Supplies					
Books, Training		300	5,000	5,000	
Internal Service Charges	8,092	9,809	9,809	11,066	1,257
Subtotal	122,402	116,708	120,747	129,686	8,939
DIVISION TOTALS	1,441,509	1,443,869	1,447,392	1,405,767	(41,625)
Other Financing Uses					
Ending Cash	18,261,751	19,043,011	19,910,138	20,843,010	932,872
Total Expenses and Cash	19,703,260	20,486,880	21,357,530	22,248,777	891,247
Resource Allocation					
Personnel Services					
Operating Expenses	1,441,509	1,443,869	1,447,392	1,405,767	(41,625)
Capital Outlay					
Debt Service					
Transfers					
Total Resources	1,441,509	1,443,869	1,447,392	1,405,767	(41,625)

Police Employee Pension Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Budget 2020-2021</u>	<u>Increase (Decrease)</u>
Cash Forward	9,473,354	10,822,689	11,008,934	11,849,499	840,565
Revenues					
Insurance Premium Tax Sec 185			132,844	132,844	
Earnings on Investments	985,355	442,739	732,749	499,156	(233,593)
Employer Contributions	945,540	826,705	713,002	668,499	(44,503)
Employee Contributions	129,552	142,024	132,834	148,277	15,443
Other					
Total Revenues	2,060,447	1,411,469	1,711,429	1,448,776	(262,653)
Other Financing Sources					
Total Resources	11,533,801	12,234,158	12,720,363	13,298,275	577,912
Expenditures					
Benefits Paid					
Retirement Benefits	630,777	1,098,843	762,003	762,003	
Contribution Refunds	13,095	44,934	15,000	15,000	
Subtotal	643,872	1,143,777	777,003	777,003	
Operating Expenses					
Professional Services	79,245	71,650	81,500	65,000	(16,500)
Contractual Services					
Insurance	2,915	3,439	3,477	3,477	
Printing	11	17	12	12	
Office Supplies					
Books, Training		970	3,500	3,500	
Internal Service Charges	3,782	5,372	5,372	5,809	437
Subtotal	85,953	81,447	93,861	77,798	(16,063)
Transfers					
DIVISION TOTALS	729,825	1,225,223	870,864	854,801	(16,063)
Other Financing Uses					
Ending Cash	10,822,689	11,008,934	11,849,499	12,443,474	593,975
Total Expenses and Cash	11,552,514	12,234,158	12,720,363	13,298,275	577,912
Resource Allocation					
Personnel Services					
Operating Expenses	729,825	1,225,223	870,864	854,801	(16,063)
Capital Outlay					
Debt Service					
Transfers					
Total Resources	729,825	1,225,223	870,864	854,801	(16,063)