

City of
Atlantic Beach, Florida



Annual Budget
2019 – 2020

Proposed

City of Atlantic Beach, Florida
Annual Budget
2019 - 2020

Mayor
Ellen Glasser

City Commission
Cindy Anderson
M. Blythe Waters
Candace Kelly
Brittany Norris

City Attorney
Brenna Durden

City Manager
Joseph Gerrity

City Clerk
Donna L. Bartle





Budget Highlights

- Maintain the lowest Millage Rate (3.2285) in Northeast Florida
- No increase in General Fund positions
- 3% salary increase for all employees
- Additional increase for sworn personnel
- \$1.125M Donner Road Improvement Project
- \$2M Aquatic Gardens Stormwater Mitigation Project

City of Atlantic Beach

Combined Summary of Revenues and Expenditures

Summary of all Funds

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Cash Forward	49,411,656	51,221,570	54,023,644	56,297,832	2,274,188
Revenues					
General Fund	12,425,044	13,215,507	13,778,935	14,151,588	372,653
Special Revenue Funds	1,985,905	1,872,241	1,839,213	1,949,457	110,244
Debt Service Fund			33,824	118,458	84,634
Capital Project Fund	589,477	303,348		1,160,000	1,160,000
Enterprise Funds	12,953,572	13,857,267	13,450,637	16,914,197	3,463,560
Trust and Agency Funds	5,218,923	5,198,847	4,011,732	4,009,104	(2,628)
Total Revenues	33,172,922	34,447,211	33,114,341	38,302,804	5,188,463
Other Financing Sources					
Total Resources	82,584,577	85,668,779	87,137,985	94,600,636	7,462,651
Expenditures					
General Fund	12,220,762	12,960,328	13,699,377	14,142,027	442,650
Special Revenue Funds	1,347,883	1,944,882	2,043,624	1,942,081	(101,543)
Debt Service Fund		1,341,026	33,824	118,458	84,634
Capital Project Fund	2,922,818	1,010	164,564	1,325,752	1,161,188
Enterprise Funds	12,700,210	13,036,606	13,682,261	18,343,648	4,661,387
Trust and Agency Funds	2,171,334	2,361,284	1,216,503	2,318,256	1,101,753
DIVISION TOTALS	31,363,007	31,645,136	30,840,153	38,190,222	7,350,069
Other Financing Uses					
Cash Reserves	51,221,570	54,023,644	56,297,832	56,410,414	112,582
Total Expenses and Cash	82,584,577	85,668,779	87,137,985	94,600,636	7,462,651
Resource Allocation					
Personnel Services	10,255,656	10,837,410	11,496,880	11,870,603	373,723
Operating Expenses	11,534,703	13,061,339	12,255,143	13,535,672	1,280,529
Capital Outlay	5,426,846	3,875,279	3,426,200	6,713,134	3,286,934
Debt Service	2,116,132	2,147,863	2,041,733	2,196,447	154,714
Transfers	2,029,670	1,723,245	1,620,197	3,874,366	2,254,169
Total	31,363,007	31,645,136	30,840,153	38,190,222	7,350,069

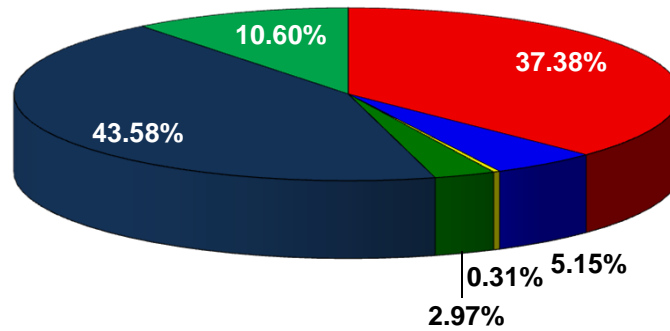
Summary of All Departments

Combined Summary of Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
<u>Expenses:</u>					
Governing Body	38,722	43,466	48,558	54,175	5,617
City Administration	2,730,766	2,826,279	2,926,486	2,930,760	4,274
General Government	4,186,185	3,234,277	2,260,070	3,073,026	846,484
Planning and Building	1,024,132	824,870	1,199,627	1,343,525	143,898
Public Safety	5,967,302	6,251,884	6,535,870	6,626,794	90,924
Parks and Recreation	1,285,292	1,233,044	1,390,829	1,462,997	72,168
Public Works	5,022,603	6,400,487	5,858,986	8,594,646	2,735,660
Public Utilities	8,936,670	8,470,556	9,403,224	11,786,043	2,382,819
Pension	2,171,334	2,361,284	1,216,503	2,318,256	1,101,753
Total Expenses	<u>31,363,007</u>	<u>31,646,146</u>	<u>30,840,153</u>	<u>38,190,222</u>	<u>7,383,597</u>
<u>Resource Allocation:</u>					
Personnel Services	10,255,656	10,837,410	11,496,880	11,870,603	422,403
Operating Expenses	11,534,703	13,061,339	12,255,143	13,535,672	1,325,093
Capital Outlay	5,426,846	3,875,279	3,426,200	6,713,134	3,385,328
Debt Service	2,116,132	2,147,863	2,041,733	2,196,447	81,036
Transfers	2,029,670	1,723,245	1,620,197	3,874,366	2,169,737
Total Resource Allocation:	<u>31,363,007</u>	<u>31,645,136</u>	<u>30,840,153</u>	<u>38,190,222</u>	<u>7,383,597</u>
Summary of Authorized Positions					
Department				<u>2017-2018</u>	<u>2018-2019</u>
Governing Body				5.00	5.00
City Administration				24.00	24.00
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				21.20	22.20
Pension				0.00	0.00
				<u>178.00</u>	<u>179.00</u>

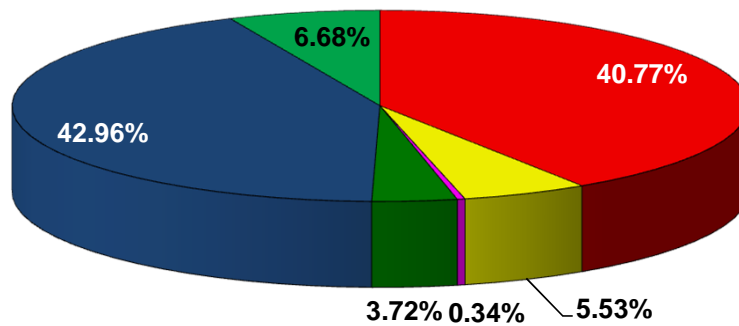
CITY OF ATLANTIC BEACH
TOTAL REVENUES AND EXPENDITURES
BY FUND TYPE

Total 2020 Revenues



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

Total 2020 Expenses



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

City of Atlantic Beach

Citizens of Atlantic Beach

City Commission

City Clerk
FTE: 3

City Manager
FTE: 3

City Attorney
FTE: 1

Finance
FTE: 13

Information
Technology
FTE: 2

Recreation &
Special Events
FTE: 3

Human Resources
FTE: 2

Planning & Zoning
FTE: 3.10

General Gov't
FTE: .25

Building Department
FTE: 6.65

Police
FTE: 43

Code Enforcement
FTE: 1

Lifeguards

Public Works
FTE: 17.80

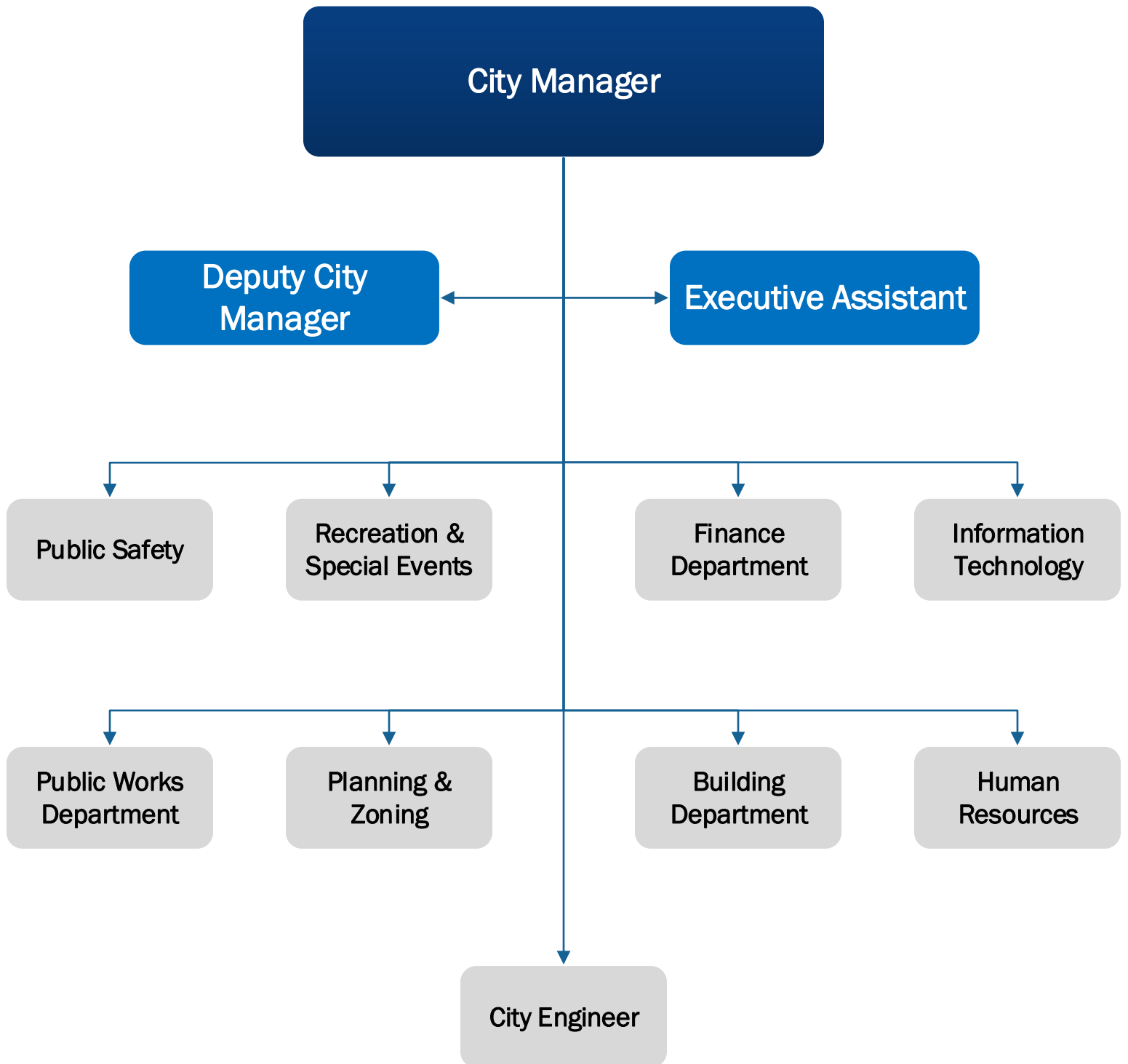
Public Utilities
FTE: 22.20

Park Maintenance
FTE: 7

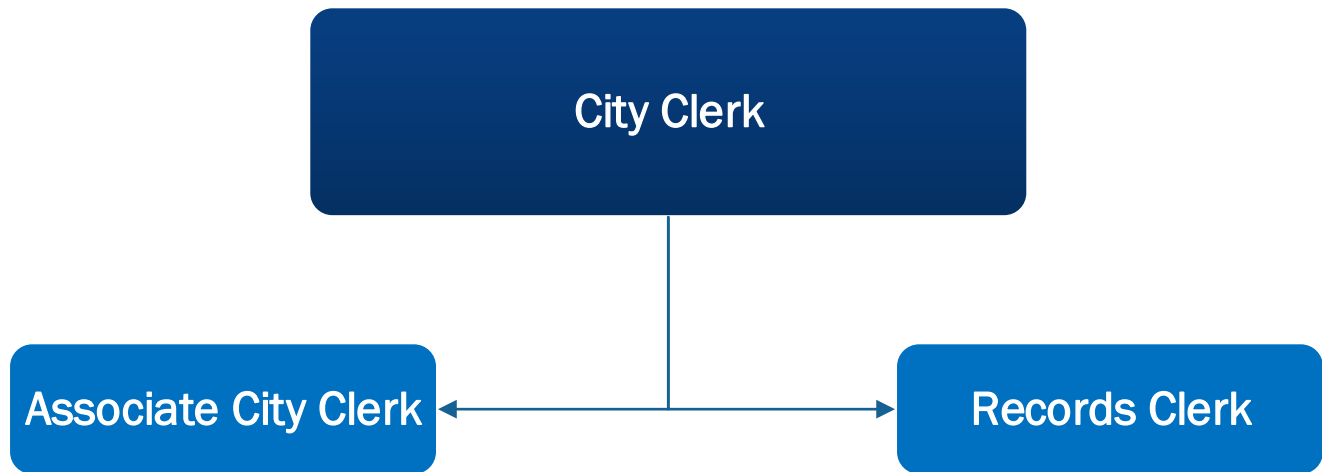
Beautification
FTE: 1

Building
Maintenance
FTE: 2

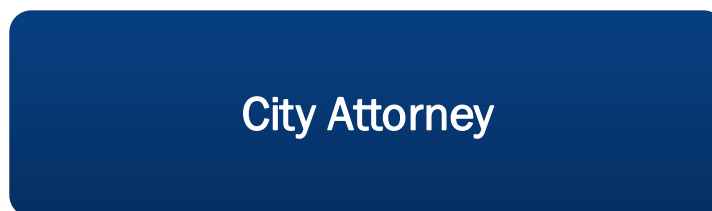
City Manager's Office



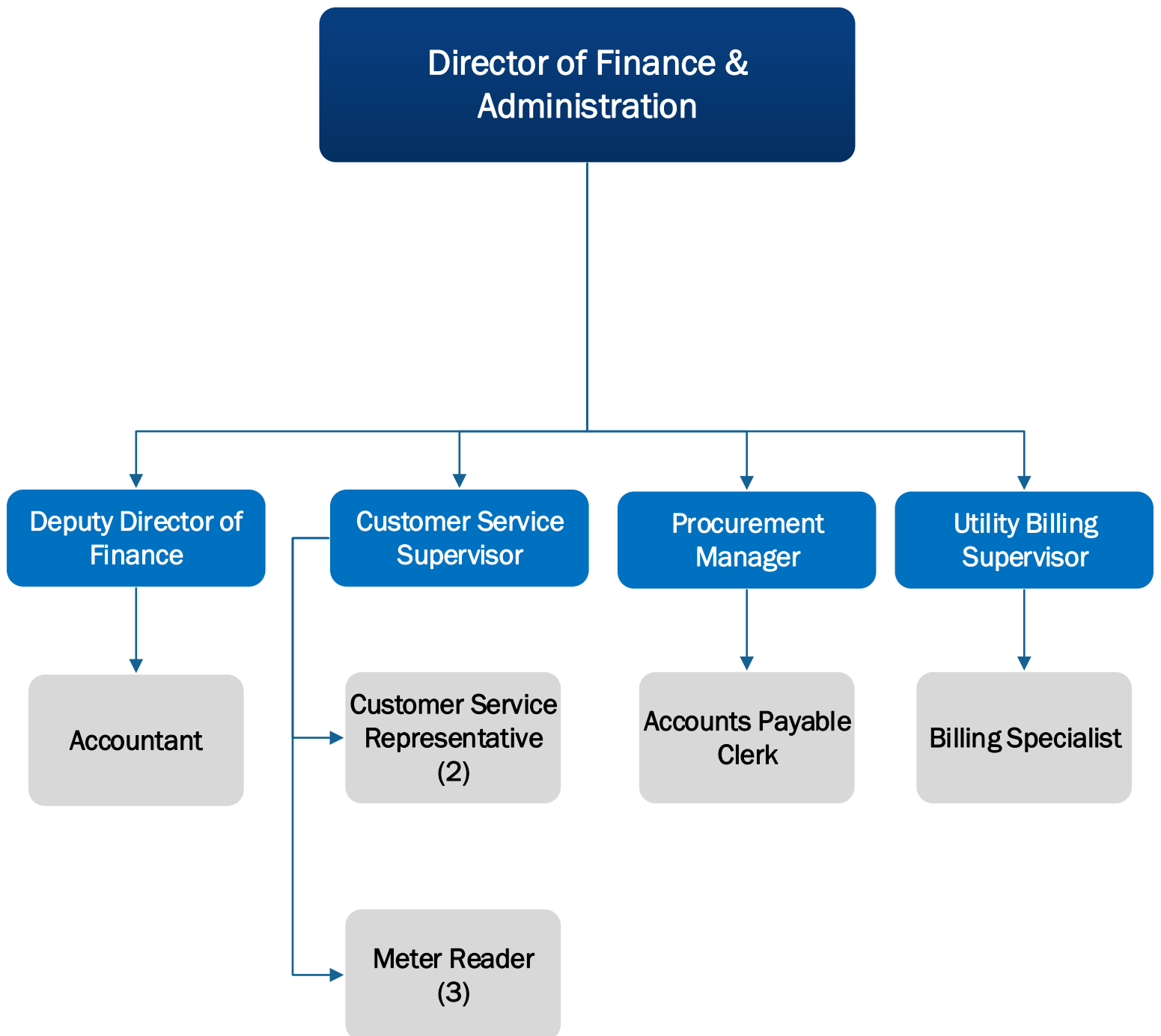
City Clerk's Office



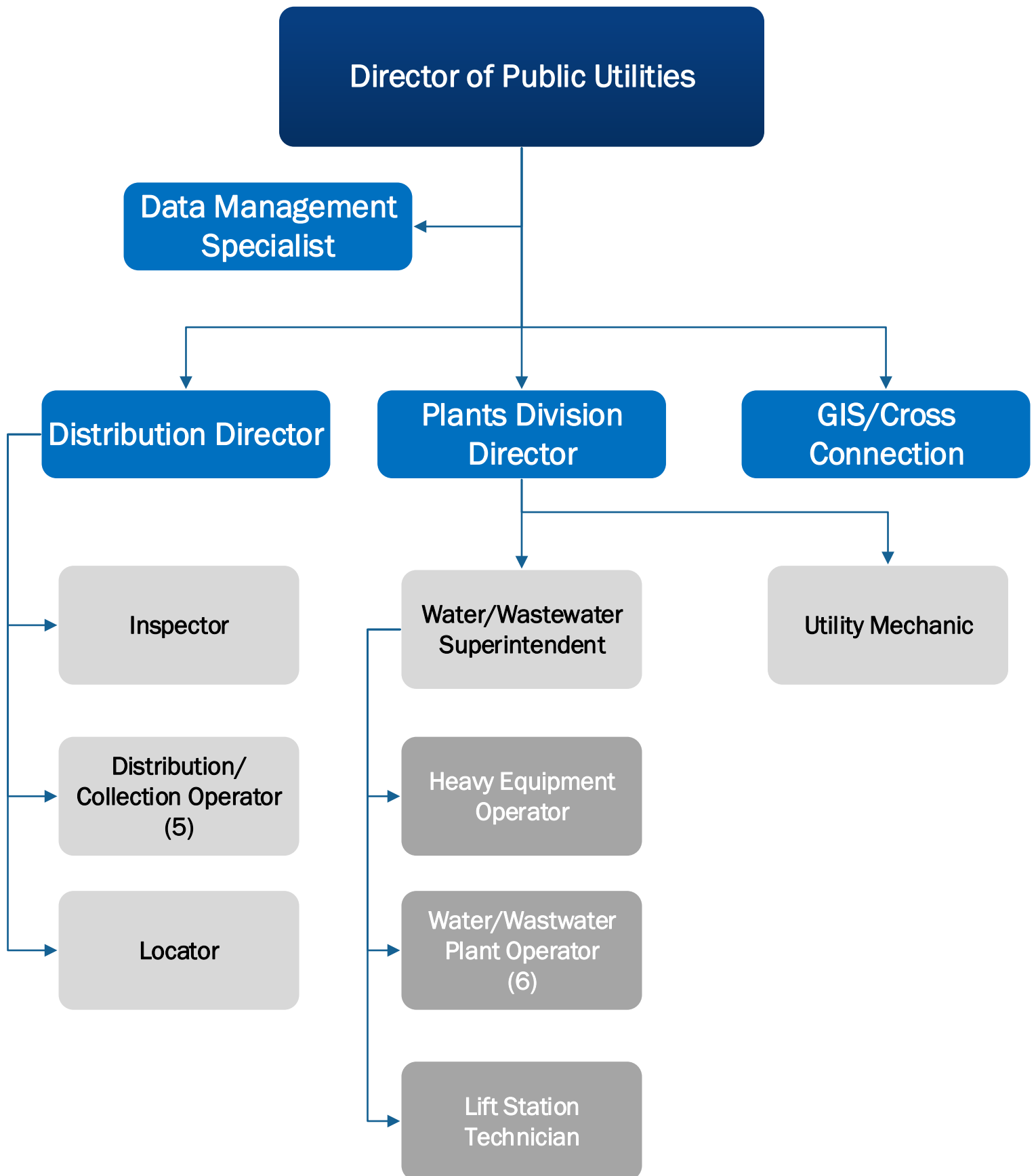
City Attorney



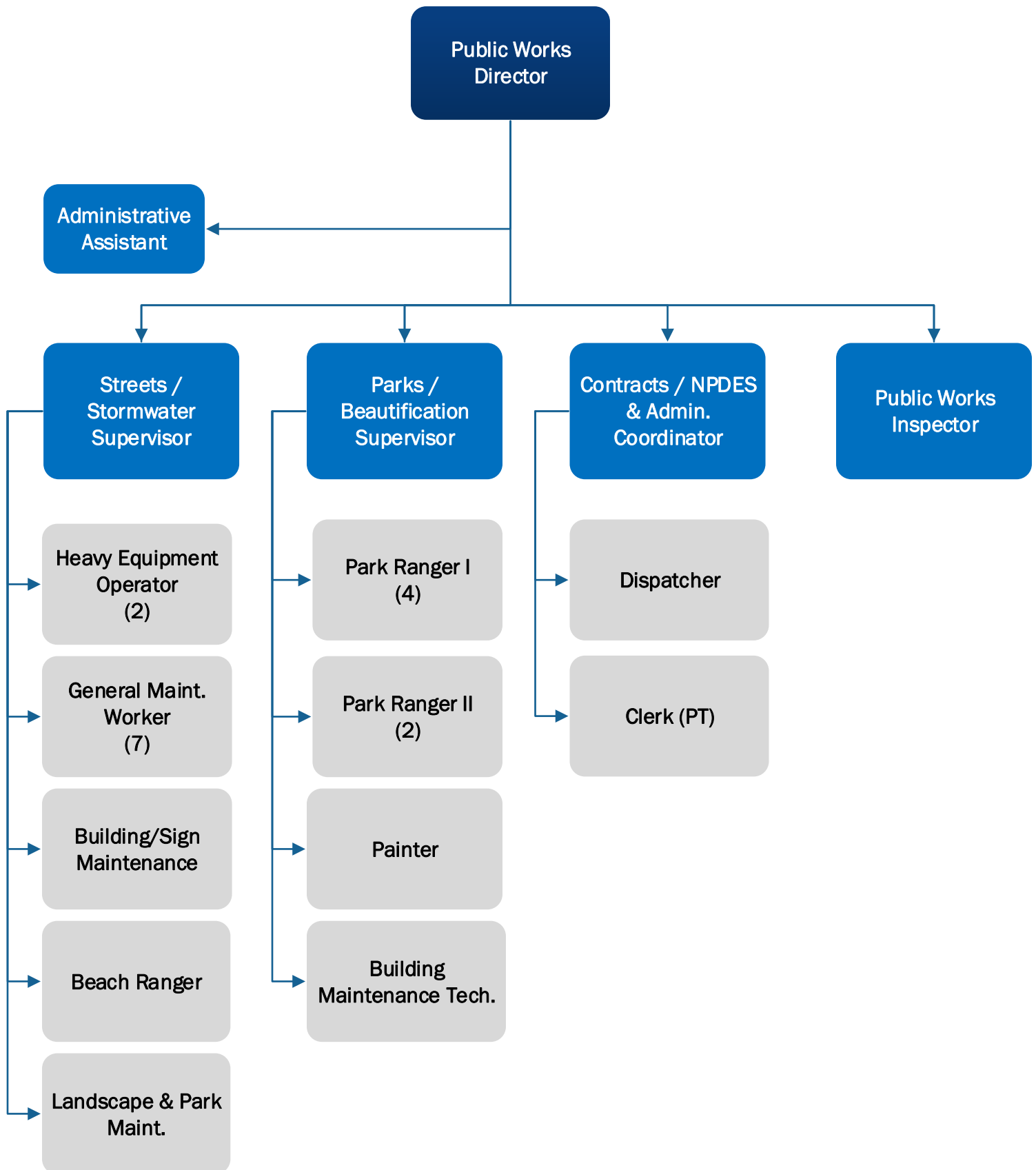
Finance & Administration Department



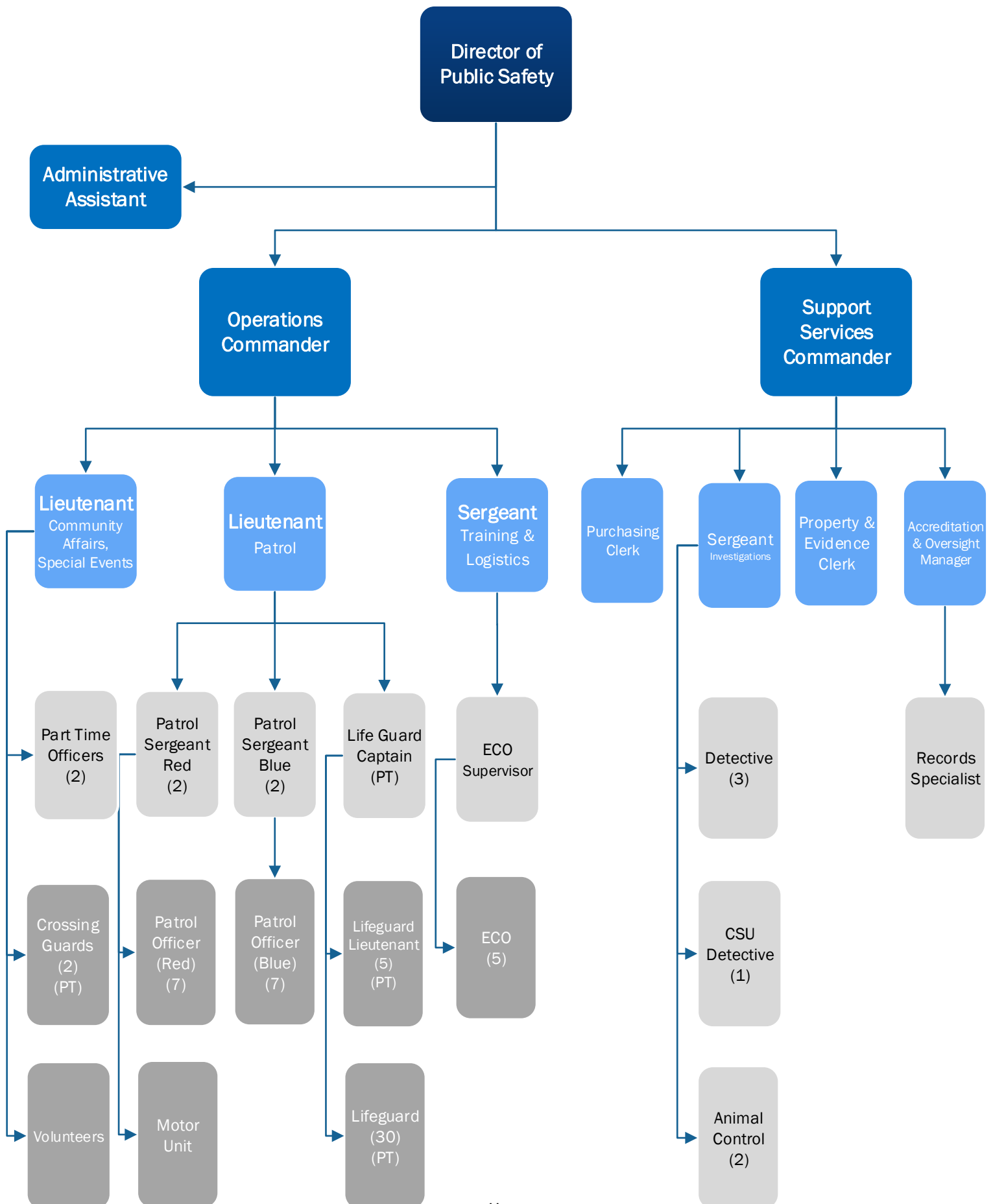
Public Utilities



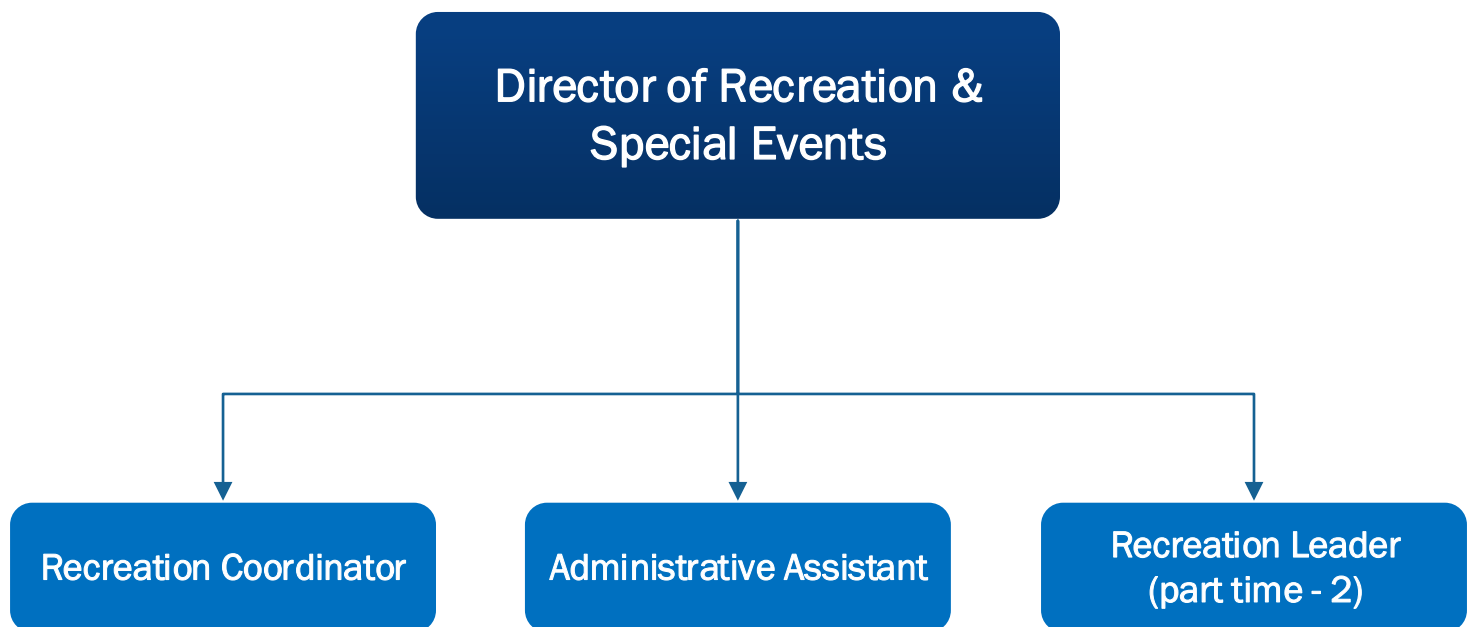
Public Works



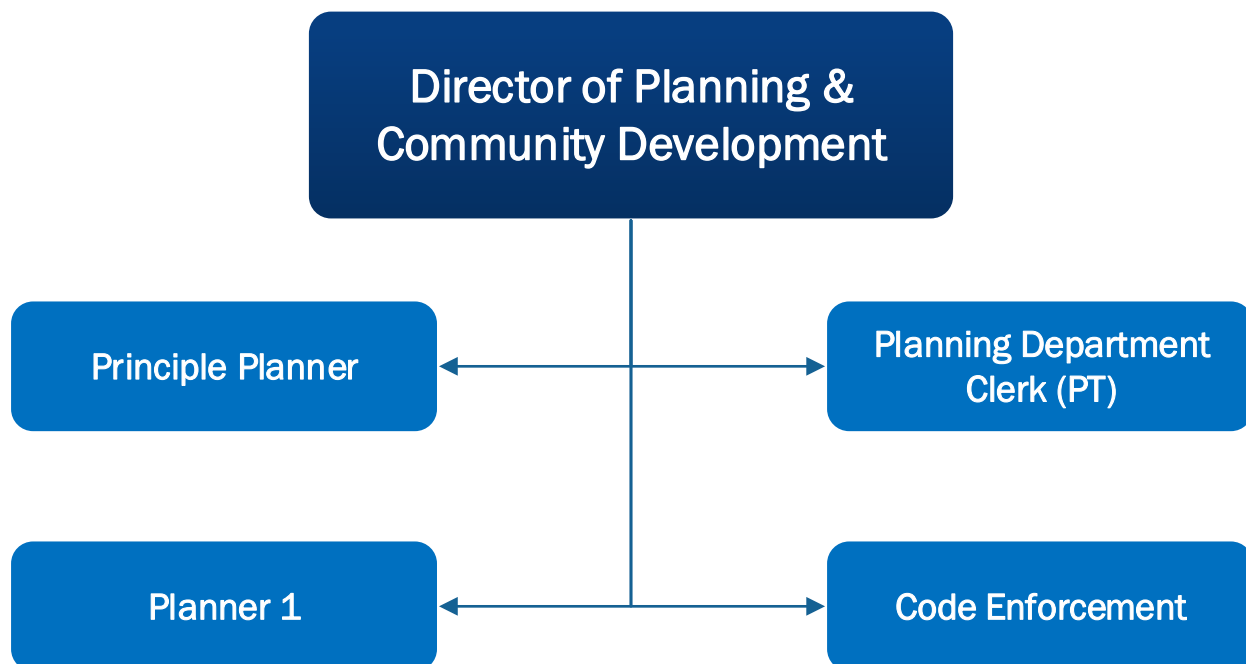
Public Safety Department



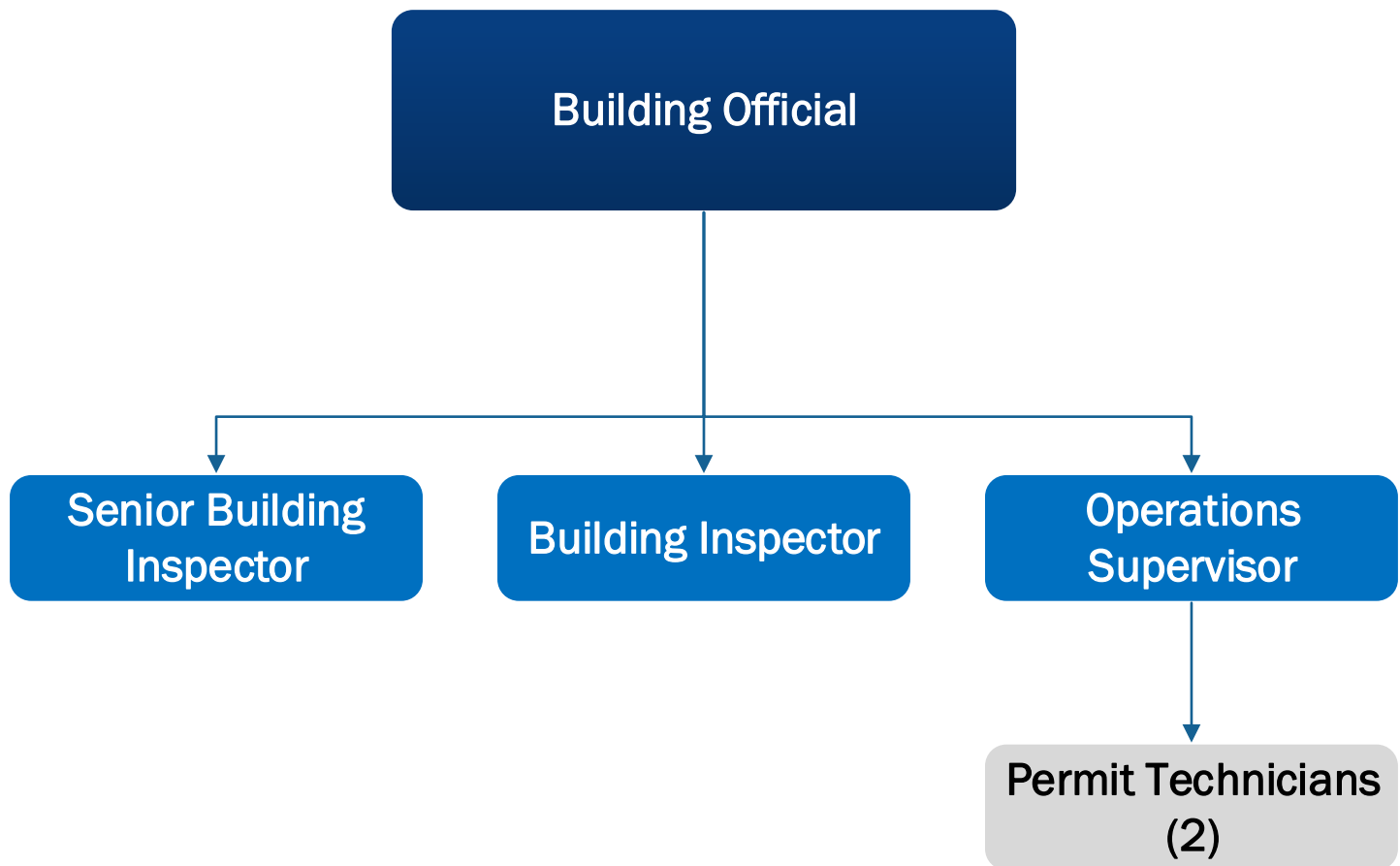
Recreation & Special Events



Community Development Department



Building Department



Human Resources

Director of Human Resources



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graph TD; A[Director of Human Resources] --> B[Human Resources Assistant];
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Human Resources
Assistant

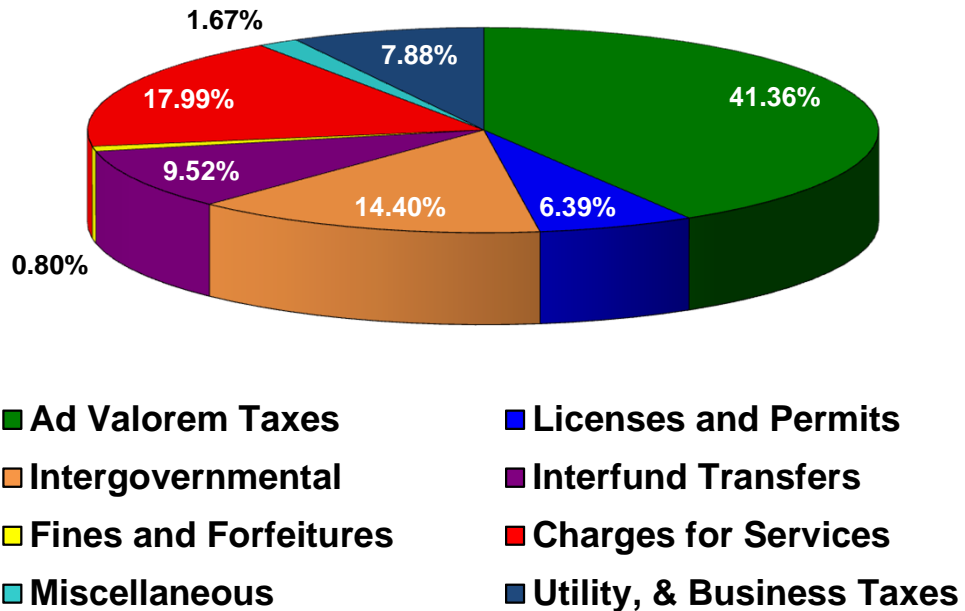
Information Technology Department

System Administrator
(2)

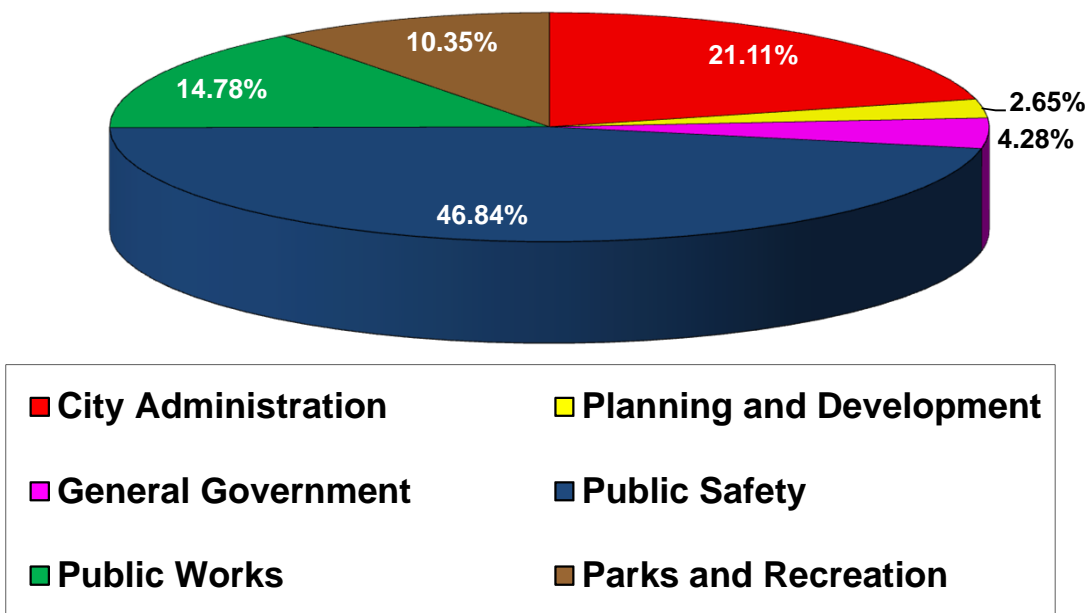
CITY OF ATLANTIC BEACH

TOTAL REVENUES AND EXPENDITURES GENERAL FUND

Total 2020 General Fund Revenues

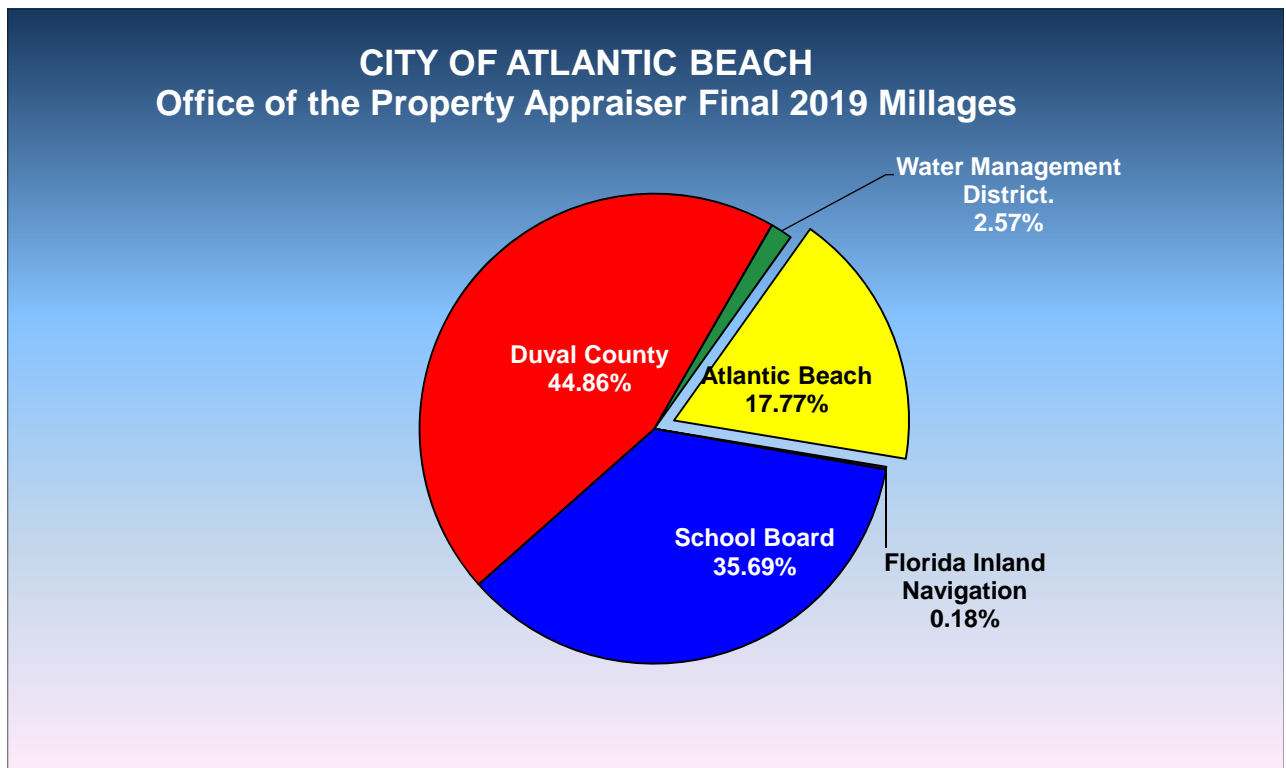
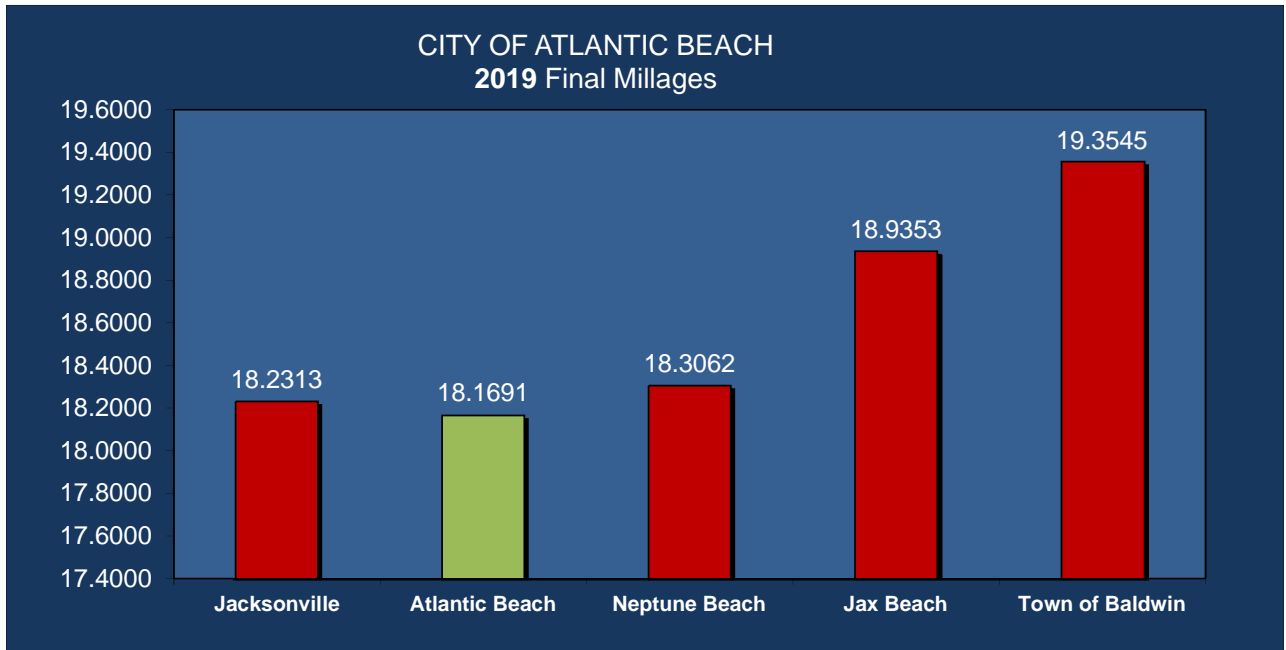


Total 2020 General Fund Expenses



Summary of 2019 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 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	7,054,223	7,071,807	7,327,036	7,406,594	79,558
Revenues					
Taxes	5,848,296	6,195,375	6,633,071	6,972,568	339,497
Licenses and Permits	887,742	861,298	915,989	903,106	(12,883)
Intergovernmental Revenues	1,839,579	2,445,486	2,167,407	2,036,236	(131,171)
Charges for Services	2,297,627	2,388,214	2,343,822	2,544,823	201,001
Fines and Forfeitures	111,427	171,995	112,890	113,090	200
Miscellaneous	109,928	17,895	219,383	235,857	16,474
Interfund Transfers	1,330,445	1,135,245	1,386,373	1,345,908	(40,465)
Total Revenues	12,425,044	13,215,507	13,778,935	14,151,588	372,653
Other Financing Sources					
Total Resources	19,479,267	20,287,314	21,105,971	21,558,182	452,211
Expenditures					
City Administration	2,769,488	2,869,745	2,975,044	2,984,935	9,891
Community Development	154,168	274,618	354,505	374,503	19,998
General Government	601,148	872,021	767,358	605,358	(162,000)
Public Safety	5,919,798	6,189,565	6,470,319	6,623,897	153,578
Public Works	1,490,868	1,521,286	1,741,322	2,090,337	349,015
Parks, Recreation & Beautification	1,285,292	1,233,044	1,390,829	1,462,997	72,168
DIVISION TOTALS	12,220,762	12,960,278	13,699,377	14,142,027	442,650
Other Financing Uses					
Cash Reserves	7,071,807	7,327,036	7,406,594	7,416,155	9,561
Total Expenses and Cash	19,479,267	20,287,314	21,105,971	21,558,182	452,211
Resource Allocation					
Personnel Services	7,535,383	7,966,325	8,380,204	8,679,333	299,129
Operating Expenses	4,085,372	4,196,886	4,873,573	4,866,160	(7,413)
Capital Outlay	495,782	494,068	445,600	596,534	150,934
Debt Service					
Transfers	104,225	303,000			
Total	12,220,762	12,960,278	13,699,377	14,142,027	442,650

City of Atlantic Beach

Summary of Revenues

General Fund

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Taxes					
Ad Valorem Tax	4,730,476	5,063,409	5,454,505	5,858,334	403,829
Utility Service Tax					
Electricity	521,161	493,792	521,161	492,708	(28,453)
Propane, Natural Gas & Fuel Oil	15,229	16,262	16,720	15,470	(1,250)
Subtotal-Utility Service Tax	<u>536,390</u>	<u>510,054</u>	<u>537,881</u>	<u>508,178</u>	<u>(29,703)</u>
Communication Services Tax	479,551	512,437	498,374	493,510	(4,864)
Local Business Tax	<u>101,879</u>	<u>109,474</u>	<u>142,311</u>	<u>112,546</u>	<u>(29,765)</u>
Total Taxes	5,848,296	6,195,375	6,633,071	6,972,568	339,497
Permits, Fees, & Assessments					
Building Permits					
Franchise Fees					
Electricity	843,560	790,848	848,523	842,299	(6,224)
Natural Gas	<u>4,550</u>	<u>2,967</u>	<u>2,028</u>	<u></u>	<u>(2,028)</u>
Subtotal-Franchise Fees	<u>848,110</u>	<u>793,815</u>	<u>850,551</u>	<u>842,299</u>	<u>(8,252)</u>
Impact Fees-Transportation					
Other Permits and Fees					
Plan Review & Other Fees	<u>39,632</u>	<u>67,483</u>	<u>65,438</u>	<u>60,807</u>	<u>(4,631)</u>
Total Permits, Fees, & Assessments	887,742	861,298	915,989	903,106	(12,883)
Intergovernmental Revenues					
Federal Grants					
Economic Environment (FEMA)		263,861	220,869	90,000	(130,869)
Public Safety					
Subtotal-Federal Grants		<u>263,861</u>	<u>220,869</u>	<u>90,000</u>	<u>(130,869)</u>
State Grants					
Economic Environment (FEMA)		28,191			
State-Shared Revenues					
State Revenue Sharing Proceeds	452,384	468,330	462,507	461,856	(651)
Mobile Home License Tax	8,085	7,099	8,012	6,668	(1,344)
Alcoholic Beverage License Tax	11,414	12,918	12,893	17,186	4,293
Local Govt Half-Cent Sales Tax	1,366,992	1,665,087	1,461,626	1,458,676	(2,950)
Motor Fuel Tax Rebate	<u>404</u>	<u></u>	<u>1,500</u>	<u>1,500</u>	<u></u>
Subtotal-State-Shared Revenues	<u>1,839,279</u>	<u>2,153,434</u>	<u>1,946,538</u>	<u>1,945,886</u>	<u>(652)</u>
Local Grants					
Misc. Local Grant					
Recreation	<u>300</u>	<u></u>	<u></u>	<u>350</u>	<u>350</u>
Subtotal-Local Grants	<u>300</u>	<u></u>	<u></u>	<u>350</u>	<u>350</u>
Total Intergovernmental Revenues	1,839,579	2,445,486	2,167,407	2,036,236	(131,171)

City of Atlantic Beach

Summary of Revenues

General Fund

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Charges for Services					
Internal Service Fund Charges	1,522,863	1,581,091	1,569,920	1,701,852	131,932
Other Genl Govt Charges & Fees	6,192	5,196	6,405	5,595	(810)
Service Charges					
Public Safety	337,691	362,834	366,077	380,733	14,656
Parking Facilities	6,688	6,813	6,144	6,602	458
Other Transportation	118,151	119,593	71,254	120,550	49,296
Animal Control	10,196	7,153	9,816	8,819	(997)
Lifeguard & Beach Maintenance	231,583	238,260	245,138	253,057	7,919
Recreation & Cultural Events	9,868	12,490	11,515	11,420	(95)
Recreation Facilities	54,397	54,785	57,553	56,195	(1,358)
Total Charges for Services	2,297,627	2,388,214	2,343,822	2,544,823	201,001
Judgments, Fines, & Forfeits					
Fines					
Traffic	32,740	120,715	43,510	43,510	
Parking	25,830	23,900	24,380	24,380	
Dog	100	230		100	100
Other	52,757	27,150	45,000	45,100	100
Subtotal-Fines	111,427	171,995	112,890	113,090	200
Total Judgments, Fines & Forfeits	111,427	171,995	112,890	113,090	200
Miscellaneous Revenues					
Interest	31,436	(18,294)	159,001	180,000	20,999
Disposition of Fixed Assets	4,340	32,192	30,000	25,000	(5,000)
Donations from Private Sources	22,838	1,808	21,382	21,382	
Settlements & Insurance Reimburse	37,693				
Other	13,622	2,189	9,000	9,475	475
Total Miscellaneous Revenues	109,928	17,895	219,383	235,857	16,474
Other Sources					
Transfer from Miscellaneous	240,000			94,432	94,432
Transfer from GasTax	230,000	232,300	235,000	234,623	(377)
Contribution from Water Fund	195,614	203,934	357,362	298,571	(58,791)
Contribution from Sewer Fund	428,205	440,286	500,286	441,495	(58,791)
Contribution from Sanitation Fund	236,626	258,725	268,725	276,787	8,062
Contribution from Building Fund			15,000		(15,000)
Contribution from Storm Water Fund			10,000		(10,000)
Total Other Sources	1,330,445	1,135,245	1,386,373	1,345,908	(40,465)
Grand Total	<u>12,425,044</u>	<u>13,215,507</u>	<u>13,778,935</u>	<u>14,151,588</u>	<u>372,653</u>

City of Atlantic Beach

Summary of Expenditures by Division

General Fund

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
City Administration					
City Commission	38,722	43,466	48,558	54,175	5,617
City Manager	353,961	409,072	418,482	441,778	23,296
City Clerk	279,176	290,160	344,188	357,992	13,804
Finance and Administration	896,790	928,173	955,446	1,049,860	94,414
Information Technology	699,121	770,920	807,561	681,077	(126,484)
Human Resources	220,351	228,343	230,809	250,053	19,244
Legal Counsel	281,368	199,611	170,000	150,000	(20,000)
Total	<u>2,769,488</u>	<u>2,869,745</u>	<u>2,975,044</u>	<u>2,984,935</u>	<u>9,891</u>
Planning and Zoning	<u>154,168</u>	<u>274,618</u>	<u>354,505</u>	<u>374,503</u>	<u>19,998</u>
General Government	<u>601,148</u>	<u>872,021</u>	<u>767,358</u>	<u>605,358</u>	<u>(162,000)</u>
Police Department					
Administration	788,973	839,036	1,102,310	1,028,212	(65,598)
Patrol	3,020,481	3,182,292	2,842,694	2,982,178	139,484
Detective	222,633	254,347	386,545	393,074	6,529
Dispatch	310,169	314,402	349,241	360,385	11,144
Animal Control	108,380	90,496	93,755	95,873	2,093
School Crossing Guards	10,122	10,892	16,210	16,694	484
Total	<u>4,460,758</u>	<u>4,691,465</u>	<u>4,790,755</u>	<u>4,876,416</u>	<u>94,136</u>
Fire					
Fire Control / Rescue	1,139,919	1,183,324	1,299,743	1,338,308	38,565
Lifeguards	248,642	280,069	283,072	303,070	19,998
Total	<u>1,388,562</u>	<u>1,463,392</u>	<u>1,582,815</u>	<u>1,641,378</u>	<u>58,563</u>
Code Enforcement	<u>70,478</u>	<u>34,708</u>	<u>96,749</u>	<u>106,103</u>	<u>354</u>
Public Works					
Administration	353,687	365,570	458,841	540,949	82,108
Fleet Maintenance	244,742	261,132	291,290	299,090	7,800
Streets and Road Maintenance	892,440	894,584	991,191	1,250,298	259,107
Total	<u>1,490,868</u>	<u>1,521,286</u>	<u>1,741,322</u>	<u>2,090,337</u>	<u>349,015</u>
Parks and Recreation					
Administration and Activities	391,261	478,906	475,874	487,265	11,391
Beautification	14,867	27,908	56,264	51,307	(4,957)
Maintenance	879,165	726,230	858,691	924,425	65,734
Total	<u>1,285,292</u>	<u>1,233,044</u>	<u>1,390,829</u>	<u>1,462,997</u>	<u>72,168</u>
Grand Total	<u>12,220,762</u>	<u>12,960,278</u>	<u>13,699,377</u>	<u>14,142,027</u>	<u>442,125</u>

City of Atlantic Beach

Combined Summary of Revenues and Expenditures

Special Revenue Funds

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	1,133,825	1,733,631	1,848,953	1,734,542	(114,411)
Revenues					
Community Dev. Block Grant	266,317		82,000	200,000	118,000
Convention Dev. Tax Fund	115,291	171,487	140,076	139,563	(513)
Better Jax Half Cent Sales Tax	903,981	1,114,422	1,034,133	1,032,072	(2,061)
Local Option Gas Tax Fund	501,532	472,954	485,170	483,288	(1,882)
Police Grant Funds	77,110	49,050	62,300	59,000	(3,300)
Police Special Revenue Funds	29,089	36,271	35,534	35,534	
Grant Funds - Miscellaneous					
Community Redevelopment Fund	50,000				
Tree Protection Fund	42,586	28,057			
Total Revenues	1,985,905	1,872,241	1,839,213	1,949,457	110,244
Other Financing Sources					
Total Resources	3,119,730	3,605,872	3,688,166	3,683,999	(4,167)
Expenditures					
Community Dev. Block Grant	318,916		82,000	200,000	118,000
Convention Dev. Tax Fund		157,830	301,824	288,458	(13,366)
Better Jax Half Cent Sales Tax	662,220	862,389	982,500	735,000	(247,500)
Local Option Gas Tax Fund	230,000	828,545	460,000	559,623	99,623
Police Grant Funds	65,016	41,833	62,300	59,000	(3,300)
Police Special Revenue Funds	52,966	29,214	100,000	50,000	(50,000)
Grant Funds - Miscellaneous					
Community Redevelopment Fund			50,000	50,000	
Tree Protection Fund	18,766	151	5,000		(5,000)
DIVISION TOTALS	1,347,883	1,919,961	2,043,624	1,942,081	(101,543)
Other Financing Uses	38,216	17,041			
Cash Reserves	1,733,631	1,668,869	1,644,542	1,741,918	97,376
Total Expenses and Cash	3,119,730	3,605,872	3,688,166	3,683,999	(4,167)
Resource Allocation					
Personnel Services	62,800	42,000	7,300		(7,300)
Operating Expenses	43,546	847,866	450,000	620,000	170,000
Capital Outlay	411,537	512,795	1,117,500	259,000	(858,500)
Debt Service					
Transfers	830,000	517,300	468,824	1,063,081	594,257
Total	1,347,883	1,919,961	2,043,624	1,942,081	(101,543)

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

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	12,428,680	12,981,639	13,802,301	13,570,677	(231,624)
Revenues					
Water Utility	3,641,486	3,919,073	3,727,685	4,832,359	1,104,674
Sewer Utility	5,722,265	5,092,672	5,785,003	6,611,970	826,967
Sanitation	1,890,862	3,068,601	1,869,333	1,924,624	55,291
Storm Water Utility	1,192,226	1,168,665	1,494,503	2,992,326	1,497,823
Building Code Enforcement	506,734	608,257	574,113	552,918	(21,195)
Total Revenues	12,953,572	13,857,267	13,450,637	16,914,197	3,463,560
Other Financing Sources	299,597				
Total Resources	25,681,850	26,838,907	27,252,938	30,484,874	3,231,936
Expenditures					
Water Utility	2,784,148	2,964,697	3,549,968	5,424,640	1,874,672
Sewer Utility	6,152,523	5,505,859	5,853,256	6,361,403	508,147
Sanitation	2,213,671	2,665,800	1,902,582	1,931,668	29,086
Storm Water Utility	1,088,064	1,384,857	1,765,082	4,013,018	2,247,936
Building Code Enforcement	461,804	515,393	611,373	612,919	1,546
DIVISION TOTALS	12,700,210	13,036,606	13,682,261	18,343,648	4,661,387
Other Financing Uses					
Cash Reserves	12,981,639	13,802,301	13,570,677	12,141,226	(1,429,451)
Total Expenses and Cash	25,681,850	26,838,907	27,252,938	30,484,874	3,231,936
Resource Allocation					
Personnel Services	2,657,474	2,829,086	3,041,376	3,171,950	130,574
Operating Expenses	5,151,389	5,655,421	5,618,503	5,679,256	60,753
Capital Outlay	1,914,770	1,566,878	1,863,100	4,971,278	3,108,178
Debt Service	2,116,132	2,082,276	2,007,909	2,004,311	(3,598)
Transfers	860,445	902,945	1,151,373	2,516,853	1,365,480
Total	12,700,210	13,036,606	13,682,261	18,343,648	4,661,387

City of Atlantic Beach

Combined Summary of Revenues and Expenditures

Trust and Agency Funds

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	25,999,509	29,084,440	31,959,345	34,754,574	2,795,229
Revenues					
General Employee Pension	3,158,476	3,090,892	2,314,519	2,314,519	
Police Employee Pension	2,060,447	2,107,956	1,697,213	1,694,585	(2,628)
Total Revenues	5,218,923	5,198,847	4,011,732	4,009,104	(2,628)
Other Financing Sources	37,342	37,342			
Total Resources	31,255,774	34,320,629	35,971,077	38,763,678	2,792,601
Expenditures					
General Employee Pension	1,441,509	1,608,681	431,999	1,447,392	1,015,393
Police Employee Pension	729,825	752,603	784,504	870,864	86,360
DIVISION TOTALS	2,171,334	2,361,284	1,216,503	2,318,256	1,101,753
Other Financing Uses					
Cash Reserves	29,084,440	31,959,345	34,754,574	36,445,422	1,690,848
Total Expenses and Cash	31,255,774	34,320,629	35,971,077	38,763,678	2,792,601
Resource Allocation					
Personnel Services					
Operating Expenses	2,171,334	2,361,284	1,216,503	2,318,256	1,101,753
Capital Outlay					
Debt Service					
Transfers					
Total	2,171,334	2,361,284	1,216,503	2,318,256	1,101,753





Governing Body

- Includes 1% increase in Commissioner Salary

Governing Body

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Revenues:					
General Fund Resources	38,722	43,466	48,558	54,175	5,617
Total Revenues	<u><u>38,722</u></u>	<u><u>43,466</u></u>	<u><u>48,558</u></u>	<u><u>54,175</u></u>	<u><u>5,617</u></u>
Expenses:					
City Commission	38,722	43,466	48,558	54,175	5,617
Total Expenses	<u><u>38,722</u></u>	<u><u>43,466</u></u>	<u><u>48,558</u></u>	<u><u>54,175</u></u>	<u><u>5,617</u></u>
Resource Allocation:					
Personnel Services	33,104	36,484	37,108	38,225	1,117
Operating Expenses	5,618	6,982	11,450	15,950	4,500
Capital Outlay					
Debt Service					
Transfers					
Total Resource Allocation:	<u><u>38,722</u></u>	<u><u>43,466</u></u>	<u><u>48,558</u></u>	<u><u>54,175</u></u>	<u><u>5,617</u></u>
Summary of Authorized Positions					
			<u>2017-2018</u>	<u>2018-2019</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 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	30,697	33,831	34,319	35,349	1,030
Overtime					
Special Pay					
Sub-Total	30,697	33,831	34,319	35,349	1,030
Benefits					
FICA	2,348	2,588	2,625	2,704	79
Pension					
Health and Life Insurance					
Worker and Unemploy Comp	59	66	164	172	8
Sub-Total	2,407	2,654	2,789	2,876	87
Total Wages and Benefits	33,104	36,484	37,108	38,225	1,117
OPERATING EXPENSES					
Professional Services					
Contract Services					
Local Travel	1,069		4,000	4,000	
Communications					
Postage					
Utilities					
Rentals and Leases	400				
Insurance					
Repairs and Maintenance					
Printing and Publishing	180	1,982	500	500	
Advertising and Promotions					
Aids to Government Agencies				4,500	4,500
Office Supplies					
Operating Supplies	249		150	150	
Books, Training, Memberships	3,721	4,999	6,800	6,800	
Internal Service Charges					
Total Operating Expenses	5,618	6,982	11,450	15,950	4,500
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	38,722	43,466	48,558	54,175	5,617





City Administration

- Includes 3% increase for all budgeted positions
- Eliminated IT Director position
- Added Accountant position

City Administration

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Revenues:					
General Fund Resources	2,730,766	2,826,279	2,926,486	2,930,760	4,274
Total Revenues	2,730,766	2,826,279	2,926,486	2,930,760	4,274
Expenses:					
City Clerk	279,176	290,160	344,188	357,992	13,804
City Manager	353,961	409,072	418,482	441,778	23,296
Finance and Accounting	896,790	928,173	955,446	1,049,860	94,414
Information Technology	699,121	770,920	807,561	681,077	(126,484)
Human Resources	220,351	228,343	230,809	250,053	19,244
Legal Counsel	281,368	199,611	170,000	150,000	(20,000)
Total Expenses	2,730,766	2,826,279	2,926,486	2,930,760	4,274
Resource Allocation:					
Personal Services	1,785,133	1,934,506	1,984,176	2,105,112	120,936
Operating Expenses	897,794	820,079	882,310	765,648	(116,662)
Capital Outlay	47,840	71,694	60,000	60,000	
Transfers					
Total Resource Allocation:	2,730,766	2,826,279	2,926,486	2,930,760	4,274
Summary of Authorized Positions					
			2017-2018	2018-2019	
City Clerk					
City Clerk			1.00	1.00	
Administrative Assistant			1.00	1.00	
Records Clerk			1.00	1.00	
			3.00	3.00	
City Manager					
City Manager			1.00	1.00	
Deputy City Manager			1.00	1.00	
Administrative Assistant			1.00	1.00	
			3.00	3.00	
Finance					
Finance Director			1.00	1.00	
Deputy Finance Director			1.00	1.00	
Accountant			0.00	1.00	
Purchasing Agent			1.00	1.00	
Utility Billing Supervisor			1.00	1.00	
Utility Specialist			1.00	1.00	
Meter Reader			3.00	3.00	
Accounts Payable Clerk			1.00	1.00	
Customer Service Super.			1.00	1.00	
Customer Service Rep.			2.00	2.00	
			12.00	13.00	
Information Technology					
Computer Network Director			1.00	0.00	
Computer Network and PC/Server Technician			2.00	2.00	
			3.00	2.00	
Human Resources					
Human Resources Director			1.00	1.00	
Human Resources Assistant			1.00	1.00	
			2.00	2.00	
Legal Counsel					
City Attorney			1.00	1.00	
			1.00	1.00	
Total			24.00	24.00	

City Administration
City Clerk

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	143,659	133,928	160,958	166,850	5,892
Overtime	3,286	2,632	8,000	4,526	(3,474)
Special Pay		2,586	2,586	2,664	78
Sub-Total	146,945	139,146	171,544	174,040	2,496
Benefits					
FICA	10,982	10,398	12,313	12,764	451
Pension	52,683	58,543	60,247	57,454	(2,793)
Health and Life Insurance	31,714	32,972	38,799	46,848	8,049
Worker and Unemploy Comp	219	1,234	279	292	13
Sub-Total	95,598	103,147	111,638	117,358	5,720
Total Wages and Benefits	242,543	242,293	283,182	291,398	8,216
OPERATING EXPENSES					
Professional Services	213	148			
Contract Services	14,919	19,133	19,675	19,865	190
Local Travel	53	18	100	100	
Communications	186	210	1,000	300	(700)
Postage		36	200	150	(50)
Rentals and Leases					
Insurance					
Repairs and Maintenance	6,000	6,375	11,165	11,858	693
Printing and Publishing	12,920	18,007	20,550	22,042	1,492
Advertising and Promotions					
Other Current Charges	123	86	600	400	(200)
Office Supplies	319	1,432	1,700	1,300	(400)
Operating Supplies	1,552	1,109	1,420	4,950	3,530
Books, Training, Memberships	347	1,313	4,596	5,629	1,033
Internal Service Charges					
Total Operating Expenses	36,633	47,867	61,006	66,594	5,588
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	279,176	290,160	344,188	357,992	13,804

City Administration

City Manager

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	195,161	294,065	301,736	310,788	9,052
Overtime					
Special Pay	47,502	6,220	7,020	6,000	(1,020)
Sub-Total	242,663	300,285	308,756	316,788	8,032
Benefits					
FICA	17,731	23,618	23,098	23,790	692
Pension	36,433	49,151	54,677	60,521	5,844
Health and Life Insurance	2,675	26,661	19,601	27,887	8,286
Worker and Unemploy Comp	919	1,995	1,400	1,442	42
Sub-Total	57,758	101,425	98,776	113,640	14,864
Total Wages and Benefits	300,422	401,710	407,532	430,428	22,896
OPERATING EXPENSES					
Professional Services	356	26	1,000	1,000	
Contract Services	45,759				
Local Travel			1,000	1,000	
Communications	1,095	1,651	1,000	1,000	
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance	13				
Printing and Publishing	23	23			
Advertising and Promotions					
Other Current Charges	280				
Office Supplies	16	6	50	50	
Operating Supplies	1,604	992	1,600	1,600	
Books, Training, Memberships	4,393	4,664	6,300	6,700	400
Internal Service Charges					
Total Operating Expenses	53,539	7,362	10,950	11,350	400
CAPITAL OUTLAY					
Land					
Buildings					
Vehicles					
Equipment					
Total Capital Outlay					
DEBT SERVICE					
Principal					
Interest					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	353,961	409,072	418,482	441,778	23,296

City Administration
Finance and Administration Department

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	468,702	475,039	484,907	638,352	153,445
Overtime	13,923	15,316		10,000	10,000
Special Pay	2,849	363			
Sub-Total	485,474	490,719	484,907	648,352	163,445
Benefits					
FICA	35,139	35,904	37,143	38,258	1,115
Pension	143,022	159,727	160,183	152,864	(7,319)
Health and Life Insurance	84,632	92,439	96,755	94,827	(1,928)
Worker and Unemploy Comp	2,731	1,940	2,763	2,984	221
Sub-Total	265,524	290,009	296,844	288,933	(7,911)
Total Wages and Benefits	750,998	780,728	781,751	937,285	155,534
OPERATING EXPENSES					
Professional Services	42,943	53,154	70,000	49,500	(20,500)
Contract Services	24,278	19,939	20,200	20,200	
Local Travel		142	750	1,000	250
Communications	1,360	1,309	1,500	1,500	
Postage	42,738	39,546	43,900	4,375	(39,525)
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance	500		1,000	1,000	
Printing and Publishing	22,798	19,176	22,000	19,000	(3,000)
Advertising and Promotions					
Other Current Charges					
Office Supplies	747	2,286	2,500	2,500	
Operating Supplies	6,205	9,324	4,000	5,000	1,000
Books, Training, Memberships	4,223	2,570	7,845	8,500	655
Total Operating Expenses	145,792	147,445	173,695	112,575	(61,120)
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	896,790	928,173	955,446	1,049,860	94,414

City Administration

Information Technology

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	187,758	198,062	203,764	134,753	(69,011)
Overtime	14,812	11,580	6,500	8,000	1,500
Special Pay	732	903	3,500	800	(2,700)
Sub-Total	203,302	210,545	213,764	143,553	(70,211)
Benefits					
FICA	15,174	15,926	15,600	16,068	468
Pension	36,182	41,923	33,346	31,743	(1,603)
Health and Life Insurance	25,163	22,315	29,218	15,092	(14,126)
Worker and Unemploy Comp	302	314	364	382	18
Sub-Total	76,821	80,478	78,528	63,285	(15,243)
Total Wages and Benefits	280,122	291,022	292,292	206,838	(85,454)
OPERATING EXPENSES					
Professional Services					
Contract Services	13,768	23,059	27,000	31,710	4,710
Local Travel	285	265	600	600	
Communications	63,612	63,873	75,500	75,500	
Postage	14	64	250	250	
Utilities					
Rentals and Leases	13,298	17,522	20,000	22,000	2,000
Insurance					
Repairs and Maintenance	207,221	242,491	281,069	232,790	(48,279)
Printing and Publishing			100	100	
Advertising and Promotions					
Other Current Charges					
Office Supplies	165	59	250	289	39
Operating Supplies	65,521	55,917	44,500	45,000	500
Books, Training, Memberships	7,275	4,953	6,000	6,000	
Total Operating Expenses	371,159	408,203	455,269	414,239	(41,030)
CAPITAL OUTLAY					
Buildings					
Infrastructure Improvements					
Vehicles					
Computer Equipment	47,840	71,694	60,000	60,000	
Total Capital Outlay	47,840	71,694	60,000	60,000	
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
Total Transfers					
DIVISION TOTALS	699,121	770,920	807,561	681,077	(126,484)

City Administration

Human Resources

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	143,197	144,799	148,318	152,775	4,457
Overtime					
Special Pay		2,855		1,000	1,000
Sub-Total	143,197	147,654	148,318	153,775	5,457
Benefits					
FICA	10,507	10,658	11,329	11,668	339
Pension	40,031	47,725	44,577	42,847	(1,730)
Health and Life Insurance	17,097	12,495	14,943	30,609	15,666
Worker and Unemploy Comp	215	221	252	264	12
Sub-Total	67,851	71,099	71,101	85,388	14,287
Total Wages and Benefits	211,048	218,753	219,419	239,163	19,744
OPERATING EXPENSES					
Professional Services					
Contract Services	4,506	4,170	5,000	5,000	
Local Travel					
Communications	312	448	400	400	
Postage			100	100	
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies	1,258	1,253	1,300	1,300	
Operating Supplies	613	1,676	3,000	1,500	(1,500)
Books, Training, Memberships	2,614	2,043	1,590	2,590	1,000
Total Operating Expenses	9,303	9,590	11,390	10,890	(500)
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	220,351	228,343	230,809	250,053	19,244

City Administration

Legal Counsel

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
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	281,325	199,611	170,000	150,000	(20,000)
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	43				
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses	281,368	199,611	170,000	150,000	(20,000)
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	281,368	199,611	170,000	150,000	(20,000)



General Government

- Includes 3% increase for all budgeted positions
- Budgeted Projects:
 - Donner Road Project \$1,160,000
 - ERP implementation \$71,320
 - Branding \$40,000

General Government

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Revenues:					
General Fund Resources	601,148	872,021	767,358	605,358	(162,000)
Convention Development	115,291	171,487	140,076	139,563	(513)
Half Cent Sales Tax	903,981	1,114,422	1,034,133	1,032,072	(2,061)
Grant Funds - Miscellaneous					
Debt Service Fund			33,824	118,458	84,634
Capital Project Fund	589,477	303,451		1,125,000	1,125,000
Total Revenues	2,209,896	2,461,381	1,975,391	3,020,451	1,045,060
Expenses:					
General Government	415,238	658,627	495,126	373,497	(121,629)
Building Maintenance	185,910	213,394	272,232	231,861	(40,371)
Convention Development		157,830	301,824	288,458	(228,000)
Half Cent Sales Tax	662,220	862,389	982,500	735,000	(247,500)
Grant Funds - Miscellaneous					
Debt Service Fund		1,341,026	33,824	118,458	84,634
Capital Project Fund	2,922,818	1,010	141,036	1,325,752	1,184,716
Total Expenses	4,186,185	3,234,277	2,226,542	3,073,026	631,850
Resource Allocation:					
Personnel Services	148,118	159,474	191,102	174,883	(16,219)
Operating Expenses	348,804	631,804	463,756	950,475	486,719
Capital Outlay	2,990,037	513,973	1,304,036	1,325,752	21,716
Debt Service		1,341,026	33,824	118,458	84,634
Transfers	699,225	588,000	233,824	503,458	269,634
Total Resource Allocation:	4,186,185	3,234,277	2,226,542	3,073,026	846,484
Summary of Authorized Positions					
			2017-2018	2018-2019	
General Government					
Administrative Asst. - Building & Zoning			0.05	0.05	
Building Permit Clerk / Receptionist			0.20	0.20	
			0.25	0.25	
Building Maintenance					
Painter II			1.00	1.00	
Building Maintenance Technician			1.00	1.00	
			2.00	2.00	
Total			2.25	2.25	

General Fund
General Government

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	88,922	100,533	111,858	115,214	3,356
Overtime	1,035	301	200	200	
Special Pay	1,699	736			
Sub-Total	91,656	101,571	112,058	115,414	3,356
Benefits					
FICA	6,386	7,434	8,659	8,918	259
Pension	25,768	28,899	37,439	35,828	(1,611)
Health and Life Insurance	21,656	17,885	29,456	11,060	(18,396)
Worker and Unemploy Comp	2,652	3,686	3,490	3,663	173
Sub-Total	56,462	57,903	79,044	59,469	(19,575)
Total Wages and Benefits	148,118	159,474	191,102	174,883	(16,219)
OPERATING EXPENSES					
Professional Services		19,013	70,000	70,000	
Contract Services	89,437	140,278	112,000	112,000	
Local Travel					
Communications	398	198	1,285	1,285	
Postage	9,575	8,299	12,000	12,000	
Utilities	24,632	24,226	24,000	24,000	
Rentals and Leases	2,120	2,120	2,400	2,400	
Insurance	182,543	184,243	157,196	172,915	15,719
Repairs and Maintenance	16,312	13,149	17,000	18,000	1,000
Printing and Publishing	450	733	750	750	
Other Current Charges	4,061	231	12,500	2,500	(10,000)
Office Supplies	2,241	2,116	1,000	1,000	
Operating Supplies	16,656	14,942	12,625	12,625	
Books, Training, Memberships	378		1,000	1,000	
Aid to other Gov Agency					
Total Operating Expenses	348,804	409,547	423,756	430,475	6,719
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles			25,000		(25,000)
Equipment			127,500		(127,500)
Total Capital Outlay			152,500		(152,500)
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.	104,225	303,000			
Total Transfers	104,225	303,000			
DIVISION TOTALS	601,148	872,021	767,358	605,358	(162,000)

Convention Development Tax Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	<u>153,301</u>	<u>268,592</u>	<u>440,079</u>	<u>318,331</u>	<u>(121,748)</u>
Revenues					
Convention Development Tax	114,523	171,960	138,366	139,563	1,197
Interest Earnings	767	(472)	1,710		(1,710)
Donations & Grants					
Transfer General or Half Cent Tax					
Total Revenues	<u>115,291</u>	<u>171,487</u>	<u>140,076</u>	<u>139,563</u>	<u>(513)</u>
Other Financing Sources					
Total Resources	<u>268,592</u>	<u>440,079</u>	<u>580,155</u>	<u>457,894</u>	<u>(122,261)</u>
OPERATING EXPENSES					
Promotions				40,000	
Contract Services		54,983	40,000	130,000	90,000
Total Operating Expenses		<u>54,983</u>	<u>40,000</u>	<u>170,000</u>	<u>90,000</u>
CAPITAL OUTLAY					
Land					
Buildings			98,000		(98,000)
Infrastructure Improvements		102,847	105,000		(105,000)
Equipment			25,000		(25,000)
Total Capital Outlay		<u>102,847</u>	<u>228,000</u>		<u>(228,000)</u>
Transfers					
Transfer			33,824	118,458	84,634
Total Transfers			<u>33,824</u>	<u>118,458</u>	<u>84,634</u>
Other Financing Uses					
Ending Cash	<u>268,592</u>	<u>440,079</u>	<u>318,331</u>	<u>339,436</u>	<u>21,105</u>
Total Expenses and Cash	<u>268,592</u>	<u>542,926</u>	<u>546,331</u>	<u>339,436</u>	<u>(206,895)</u>
Resource Allocation					
Operating Expenses		54,983	40,000	170,000	130,000
Capital Outlay		102,847	228,000		(228,000)
Transfers			33,824	118,458	84,634
Total		<u>157,830</u>	<u>301,824</u>	<u>288,458</u>	<u>(13,366)</u>

Governmental Capital Project Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Restricted	2,452,676	119,336	421,777	280,741	131,989
Restricted/Designated					
Cash Forward	2,452,676	119,336	421,777	280,741	131,989
Revenues					
Grant Proceeds - F.I.N.D.	229,557				
Transfers - In					
CDBG Fund				200,000	200,000
Local Option Gas Tax	295,000			100,000	100,000
Half Cent Sales Tax				325,000	325,000
Utility Fund				100,000	100,000
Stormwater Fund				400,000	400,000
General Fund	54,225	303,000			
Interest Earnings	<u>10,695</u>	<u>451</u>			
Total Revenues	589,477	303,451		1,125,000	1,125,000
Other Financing Sources					
Total Resources	<u>3,042,153</u>	<u>422,787</u>	<u>421,777</u>	<u>1,405,741</u>	<u>983,964</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.				1,160,000	1,160,000
City Hall Improvements		1,010	5,568		(5,568)
Enterprise Resource Planning System			131,680	71,320	(60,360)
Transfer to the General Fund	<u>235,000</u>			<u>94,432</u>	<u>94,432</u>
DIVISION TOTALS	<u>2,922,818</u>	<u>1,010</u>	<u>141,036</u>	<u>1,325,752</u>	<u>1,184,716</u>
Other Financing Uses					
Restricted	119,336	421,777	280,741	79,989	
Restricted/Designated					
Ending Cash	119,336	421,777	280,741	79,989	(200,752)
Total Expenses and Cash	<u>3,042,153</u>	<u>422,787</u>	<u>421,777</u>	<u>1,405,741</u>	<u>983,964</u>
Resource Allocation					
Capital Outlay	2,687,818	1,010	141,036	1,231,320	1,090,284
Transfers	235,000			94,432	94,432
Total Resources	<u>2,922,818</u>	<u>1,010</u>	<u>141,036</u>	<u>1,325,752</u>	<u>1,184,716</u>

Half Cent Discretionary Sales Tax Fund

Combined Summary of Revenues and Expenditures

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Restricted	628,966	870,727	1,122,759	1,174,392	51,633
Restricted/Designated					
Cash Forward	628,966	870,727	1,122,759	1,174,392	51,633
Revenues					
Local Discretionary Sales Surtax	901,919	1,114,755	1,032,072	1,032,072	
Interest Earnings	2,062	(333)	2,061		(2,061)
F. R. DEP Grant					
Charges for Service - Permit					
Total Revenues	903,981	1,114,422	1,034,133	1,032,072	(2,061)
Other Financing Sources					
Total Resources	1,532,946	1,985,149	2,156,892	2,206,464	49,572
Expenditures					
Operating Expenses		167,273		350,000	350,000
CAPITAL OUTLAY					
Land					
Infrastructure Improvements	67,220	321,116	715,000		(715,000)
Building		89,000			
Motor Vehicle			25,000		(25,000)
Equipment			42,500		(42,500)
Total Capital Outlay	67,220	410,116	782,500		(782,500)
Transfers					
To Storm Water Utility Fund		285,000	200,000	285,000	85,000
To Capital Project Funds	595,000			100,000	100,000
Total Transfers	595,000	285,000	200,000	385,000	185,000
DIVISION TOTALS	662,220	862,389	982,500	735,000	(247,500)
Other Financing Uses					
Restricted	870,727	1,122,759	1,174,392	1,471,464	297,072
Restricted/Designated					
Ending Cash	870,727	1,122,759	1,174,392	1,471,464	297,072
Total Expenses and Cash	1,532,946	1,985,149	2,156,892	2,206,464	49,572
Resource Allocation					
Operating		167,273		350,000	350,000
Capital Outlay	67,220	410,116	782,500		(782,500)
Transfers	595,000	285,000	200,000	385,000	185,000
Total Resources	662,220	862,389	982,500	735,000	(247,500)



Planning & Building

- Includes 3% increase for all budgeted positions
- Vehicle (Building Department) \$25,000
- Transfer from Community Development Block Grant to Donner Road Project \$200,000

Planning, Zoning and Building

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Revenues:					
General Fund Resources	224,646	309,326	451,254	480,606	29,352
Building Code Enforcement	506,734	608,257	574,113	552,918	(21,195)
C.D.B.G.	266,317		82,000	200,000	118,000
Community Redevelopment	50,000				
Tree Protection	42,586	28,057			
Total Revenues	1,090,283	945,640	1,107,367	1,233,524	126,157
Expenses:					
Planning and Zoning	154,168	274,618	354,505	374,503	19,998
C.D.B.G.	318,916		82,000	200,000	118,000
Building Code Enforcement	461,804	515,393	611,373	612,919	1,546
Tree Protection	18,766	151	5,000		(5,000)
Community Redevelopment			50,000	50,000	
Code Enforcement	70,478	34,708	96,749	106,103	9,354
Total Expenses	1,024,132	824,870	1,199,627	1,343,525	143,898
Resource Allocation:					
Personnel Services	554,875	662,791	830,589	836,155	5,566
Operating Expenses	127,423	162,079	263,038	266,370	3,332
Capital Outlay	341,834		91,000	41,000	(50,000)
Transfers			15,000	200,000	185,000
Total Resource Allocation:	1,024,132	824,870	1,199,627	1,343,525	143,898
Summary of Authorized Positions					
			2017-2018	2018-2019	
Planning and Zoning					
Community Development Director			1.00	1.00	
Administrative Assistant - Building and Zoning			0.10	0.10	
Planner			2.00	2.00	
			3.10	3.10	
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	
Code Enforcement					
Code Enforcement Officer			1.00	1.00	
Total			10.75	10.75	

General Fund
Planning and Zoning

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	77,430	158,635	209,417	249,035	39,618
Overtime	209	1,564		900	900
Special Pay	17,065	6,222	5,000	2,500	(2,500)
Sub-Total	94,704	166,421	214,417	252,435	38,018
Benefits					
FICA	7,168	12,532	16,141	19,051	2,910
Pension	14,972	14,597	20,026	21,394	1,368
Health and Life Insurance	9,042	22,836	10,646	16,173	5,527
Worker and Unemploy Comp	1,325	2,493	1,675	1,700	25
Sub-Total	32,507	52,458	48,488	58,318	9,830
Total Wages and Benefits	127,212	218,879	262,905	310,753	47,848
OPERATING EXPENSES					
Professional Services	271	16,643	75,000		(75,000)
Contract Services	18,583	26,247		30,000	30,000
Local Travel					
Communications		186	2,000	800	(1,200)
Postage	626				
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance				7,650	7,650
Printing and Publishing	4,763	8,216	6,000	15,000	9,000
Advertising and Promotions					
Other Current Charges					
Office Supplies	227	363	350	350	
Operating Supplies	62	886	2,250	2,250	
Books, Training, Memberships	2,424	3,199	6,000	7,700	1,700
Total Operating Expenses	26,956	55,739	91,600	63,750	(27,850)
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	154,168	274,618	354,505	374,503	19,998

Community Development Block Grant
Combined Summary of Revenues and Expenditures

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	<u>(62,819)</u>	<u>(115,418)</u>	<u>(115,418)</u>	<u>(115,418)</u>	
Revenues					
Grant Proceeds	266,317		82,000	200,000	118,000
Total Revenues	<u>266,317</u>		<u>82,000</u>	<u>200,000</u>	<u>118,000</u>
Other Financing Sources					
Total Resources	<u>203,498</u>	<u>(115,418)</u>	<u>(33,418)</u>	<u>84,582</u>	<u>118,000</u>
Expenditures					
Salaries and Benefits					
Operating Expenses					
Professional Services					
Operating Supplies					
Aid to Private Citizens					
Capital Outlay					
Infrastructure Improvements	318,916		82,000		(82,000)
Buildings					
Equipment					
Land					
DIVISION TOTALS	<u>318,916</u>		<u>82,000</u>		<u>(82,000)</u>
Other Financing Uses					
Ending Cash	<u>(115,418)</u>	<u>(115,418)</u>	<u>(115,418)</u>	<u>84,582</u>	<u>200,000</u>
Total Expenses and Cash	<u>203,498</u>	<u>(115,418)</u>	<u>(33,418)</u>	<u>84,582</u>	<u>118,000</u>
Resource Allocation					
Personnel Services					
Operating Expenses					
Capital Outlay	318,916		82,000		(82,000)
Transfers				200,000	200,000
	<u>318,916</u>		<u>82,000</u>	<u>200,000</u>	<u>118,000</u>

Building Department Fund

Combined Summary of Revenues and Expenditures

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Restricted	106,625	109,722	128,848	146,843	17,995
Operating Cash	398,376	440,209	513,946	458,691	(55,255)
Cash Forward	505,001	549,930	642,794	605,534	(37,260)
Revenues					
Building Permit Fees	380,696	443,715	414,913	389,773	(25,140)
Plan Check Fees	99,724	120,051	114,184	102,838	(11,346)
Re-inspection Fees	10,117	26,215	21,166	30,470	9,304
Radon Gas Fee	518				
Construction Surcharge	518				
Interest Earnings	1,488	(791)	5,500	10,889	5,389
Transfer from General Fund					
Miscellaneous Revenues	13,675	19,068	18,350	18,948	598
Total Revenues	506,734	608,257	574,113	552,918	(21,195)
Other Financing Sources					
Total Resources	1,011,735	1,158,188	1,216,907	1,158,452	(58,455)
Expenditures					
Building Department	461,804	515,393	611,373	612,919	1,546
DIVISION TOTALS	461,804	515,393	611,373	612,919	1,546
Other Financing Uses					
Restricted	109,722	128,848	146,843	142,980	(3,864)
Operating Cash	440,209	513,946	458,691	402,554	(56,138)
Ending Cash	549,930	642,794	605,534	545,533	(60,001)
Total Expenses and Cash	1,011,735	1,158,188	1,216,907	1,158,452	(58,455)
Resource Allocation					
Personnel Services	360,811	412,916	489,210	448,174	(41,036)
Operating Expenses	78,076	102,478	98,163	123,745	25,582
Capital Outlay	22,917		9,000	41,000	32,000
Debt Service					
Transfers			15,000		(15,000)
Total Resources	461,804	515,393	611,373	612,919	1,546
AUTHORIZED PERSONNEL					
Position			2018-2019	2019-2020	
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

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	248,372	287,594	345,914	326,073	(19,841)
Overtime	2,404	1,177	2,000	2,500	500
Special Pay	8,257	14,415			
Sub-Total	259,032	303,186	347,914	328,573	(19,341)
Benefits					
FICA	18,536	21,943	24,433	22,017	(2,416)
Pension	38,192	43,630	49,786	47,500	(2,286)
Health and Life Insurance	42,486	40,788	64,140	47,000	(17,140)
Worker and Unemploy Comp	2,565	3,368	2,937	3,084	147
Sub-Total	101,779	109,730	141,296	119,601	(21,695)
Total Wages and Benefits	360,811	412,916	489,210	448,174	(41,036)
OPERATING EXPENSES					
Professional Services	334				
Contract Services	21,317	28,347	20,000	35,000	15,000
Local Travel					
Communications	2,938	4,172	3,000	3,658	658
Postage	10		1,600	1,600	
Utilities					
Rentals and Leases				4,800	
Insurance	1,364	1,813	1,442	1,586	144
Repairs and Maintenance	5,475	4,194	5,320	5,354	34
Printing and Publishing	878	772	1,000	1,000	
Advertising and Promotions					
Other Current Charges					
Office Supplies	66	164	250	500	250
Operating Supplies	4,274	3,345	5,479	6,077	598
Books, Training, Memberships	3,922	13,432	13,834	13,834	
Internal Service Charges	37,498	46,238	46,238	50,336	4,098
Total Operating Expenses	78,076	102,478	98,163	123,745	20,782
CAPITAL OUTLAY					
Equipment			4,000	10,000	
Buildings					
Infrastructure Improvements					
Vehicles	17,970			25,000	25,000
Computer Equipment	4,948		5,000	6,000	1,000
Total Capital Outlay	22,917		9,000	41,000	26,000
DEBT SERVICE					
Principal					
Interest					
Total Debt Service					
TRANSFERS					
To					
To			15,000		
Total Transfers			15,000		
DIVISION TOTALS	461,804	515,393	611,373	612,919	5,746

General Fund
Code Enforcement

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	45,719	17,841	50,689	48,770	(1,919)
Overtime				500	500
Special Pay					
Sub-Total	45,719	17,841	50,689	49,270	(1,419)
Benefits					
FICA	3,392	1,330	3,884	3,441	(443)
Pension	10,500	9,050	15,616	15,580	(36)
Health and Life Insurance	6,578	2,499	7,457	8,068	611
Worker and Unemploy Comp	664	277	828	869	41
Sub-Total	21,133	13,156	27,785	27,958	173
Total Wages and Benefits	66,853	30,997	78,474	77,228	(1,246)
OPERATING EXPENSES					
Professional Services					
Contract Services		43	15,000	24,000	
Local Travel					
Communications	1,200	1,038	1,000	700	(300)
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing		91			
Advertising and Promotions					
Other Current Charges					
Office Supplies	25	54	100	100	
Operating Supplies	1,005	2,431	1,100	1,000	(100)
Books, Training, Memberships	1,395	55	1,075	3,075	2,000
Total Operating Expenses	3,625	3,711	18,275	28,875	1,600
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	34,708	96,749	106,103	354

Tree Protection Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	<u>34,911</u>	<u>58,732</u>	<u>86,638</u>	<u>81,638</u>	<u>(5,000)</u>
Revenues					
Tree Mitigation Proceeds					
Grant Proceeds	10,000				
Contributions/Donations	32,586	28,057			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>42,586</u>	<u>28,057</u>			
Other Financing Sources	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Resources	<u>77,498</u>	<u>86,789</u>	<u>86,638</u>	<u>81,638</u>	<u>(5,000)</u>
Expenditures					
Contract Services	18,766	151	5,000		(5,000)
Operating supplies					
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DIVISION TOTALS	<u>18,766</u>	<u>151</u>	<u>5,000</u>		<u>(5,000)</u>
Other Financing Uses	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Ending Cash	<u>58,732</u>	<u>86,638</u>	<u>81,638</u>	<u>81,638</u>	
Total Expenses and Cash	<u>77,498</u>	<u>86,789</u>	<u>86,638</u>	<u>81,638</u>	<u>(5,000)</u>
Resource Allocation					
Personnel Services					
Operating Expenses	18,766	151	5,000		(5,000)
Capital Outlay					
Debt Service					
Transfers					
	<u>18,766</u>	<u>151</u>	<u>5,000</u>	<u> </u>	<u>(5,000)</u>



Public Safety

- Includes 3% increase for all budgeted positions
- Includes additional increase for all sworn positions
- Four budgeted vehicles
- Body camera program

Public Safety

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Revenues:					
General Fund Resources	5,849,320	6,154,857	6,373,570	6,517,794	144,224
Police Grants	77,110	49,050	62,300	59,000	(3,300)
Police Trust	29,089	36,271	35,534	35,534	
Total Revenues	5,955,518	6,240,178	6,471,404	6,612,328	140,924
Expenses:					
Police Services	4,460,758	4,691,465	4,790,755	4,876,416	85,661
Police Grants	65,016	41,833	62,300	59,000	(3,300)
Police Trust	52,966	29,214	100,000	50,000	(50,000)
Rescue Services	1,388,562	1,463,392	1,582,815	1,641,378	58,563
Total Expenses	5,967,302	6,225,903	6,535,870	6,626,794	90,924
Resource Allocation:					
Personnel Services	4,057,716	4,254,224	4,274,518	4,259,478	(15,040)
Operating Expenses	1,631,731	1,686,498	2,018,752	2,021,782	3,030
Capital Outlay	272,854	285,182	242,600	345,534	102,934
Debt Service					
Transfers	5,000				
Total Resource Allocation:	5,967,302	6,225,903	6,535,870	6,626,794	90,924
Summary of Authorized Positions					
			2017-2018	2018-2019	
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

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	215,455	297,045	390,710	449,215	58,505
Overtime	865		200	200	
Special Pay	821	15,122	18,000	18,000	
Sub-Total	217,140	312,168	408,910	467,415	58,505
Benefits					
FICA	16,144	23,581	29,477	30,361	884
Pension	284,665	203,191	89,183	76,951	(12,232)
Health and Life Insurance	23,467	30,911	62,195	60,527	(1,668)
Worker and Unemploy Comp	1,450	3,977	4,101	4,306	205
Sub-Total	325,726	261,661	184,956	172,145	(12,811)
Total Wages and Benefits	542,867	573,828	593,866	639,560	45,694
OPERATING EXPENSES					
Professional Services	1,657	5,637	23,452	37,052	13,600
Contract Services	49,451	13,804	8,600	14,500	5,900
Local Travel					
Communications	96,503	94,301	140,692	157,000	16,308
Postage	247	256	500	500	
Utilities	10,100	19,142	26,600	21,600	(5,000)
Rentals and Leases	21,083	10,736	13,500	13,500	
Insurance					
Repairs and Maintenance	22,811	34,171	33,100	35,700	2,600
Printing and Publishing	6,344	7,328	9,500	10,500	1,000
Advertising and Promotions	130	6,744	9,000	11,200	2,200
Other Current Charges	12,060	9,675			
Office Supplies	8,557	11,750	11,000	11,000	
Operating Supplies	16,382	13,981	17,500	17,500	
Books, Training, Memberships	779	1,335	4,000	4,000	
Total Operating Expenses	246,106	228,859	297,444	334,052	36,608
CAPITAL OUTLAY					
Land					
Buildings		4,755	8,500		
Infrastructure Improvements					
Vehicles		31,186	183,500		(183,500)
Computer Equipment		407	19,000	54,600	35,600
Total Capital Outlay		36,348	211,000	54,600	(147,900)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	788,973	839,036	1,102,310	1,028,212	(65,598)

General Fund

Police Patrol

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	1,395,347	1,528,841	1,477,833	1,571,350	93,517
Overtime	158,260	70,705	98,000	105,000	7,000
Special Pay	116,372	144,062	116,371		(116,371)
Sub-Total	1,669,979	1,743,607	1,692,204	1,676,350	(15,854)
Benefits					
FICA	123,182	127,482	103,567	106,674	3,107
Pension	622,412	606,797	595,253	455,014	(140,239)
Health and Life Insurance	195,058	240,554	206,457	272,927	66,470
Worker and Unemploy Comp	45,628	47,524	47,313	49,679	2,366
Sub-Total	986,280	1,022,357	952,590	884,294	(68,296)
Total Wages and Benefits	2,656,259	2,765,964	2,644,794	2,560,644	(84,150)
OPERATING EXPENSES					
Professional Services	1,004	1,231			
Contract Services	4,859	2,381	5,500	5,500	
Local Travel			500	500	
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance	27,177	23,262	37,300	39,300	2,000
Printing and Publishing					
Advertising and Promotions					
Office Supplies					
Operating Supplies	129,166	158,923	154,600	152,900	(1,700)
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses	162,206	185,798	197,900	198,200	300
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles	194,218	205,983		223,334	223,334
Computer Equipment	7,798	24,547			
Equipment					
Total Capital Outlay	202,017	230,530		223,334	223,334
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	3,020,481	3,182,292	2,842,694	2,982,178	139,484

General Fund
Police Investigations

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	66,722	70,218	208,173	222,745	14,572
Overtime	5,067	6,223	20,000	20,000	
Special Pay	20,932	25,330	19,500	11,000	(8,500)
Sub-Total	92,722	101,770	247,673	253,745	6,072
Benefits					
FICA	9,715	11,078	15,431	15,894	463
Pension	76,550	95,027	73,210	55,962	(17,248)
Health and Life Insurance	25,294	19,730	19,248	34,612	15,364
Worker and Unemploy Comp	3,663	4,086	6,978	7,326	348
Sub-Total	115,222	129,921	114,867	113,794	(1,073)
Total Wages and Benefits	207,943	231,691	362,540	367,539	4,999
OPERATING EXPENSES					
Professional Services					
Contract Services		1,498	1,535	1,535	
Local Travel					
Communications					
Postage					
Utilities					
Rentals and Leases	7,277	4,651	8,500	8,500	
Insurance					
Repairs and Maintenance	3,400	1,770	4,970	5,000	30
Printing and Publishing					
Advertising and Promotions					
Other Current Charges / Investigations					
Office Supplies					
Operating Supplies	1,012	3,198	3,000	4,500	1,500
Books, Training, Memberships					
Investigations	3,000	5,000	6,000	6,000	
Total Operating Expenses	14,689	16,118	24,005	25,535	1,530
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment		6,538			
Total Capital Outlay		6,538			
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	222,633	254,347	386,545	393,074	6,529

General Fund

Police Dispatch

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	172,485	186,002	185,618	191,187	5,569
Overtime	18,094	12,750	10,000	10,000	
Special Pay	8,085	8,181			
Sub-Total	198,664	206,933	195,618	201,187	5,569
Benefits					
FICA	14,795	15,591	14,280	14,708	428
Pension	54,438	58,647	81,549	81,933	384
Health and Life Insurance	32,005	29,509	52,129	53,359	1,230
Worker and Unemploy Comp	285	299	665	698	33
Sub-Total	101,521	104,046	148,623	150,698	2,075
Total Wages and Benefits	300,186	310,979	344,241	351,885	7,644
OPERATING EXPENSES					
Professional Services					
Contract Services					
Local Travel			2,000	2,000	
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance					
Printing and Publishing	3,199	1,468			
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	584	1,956	3,000	4,500	1,500
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses	3,783	3,424	5,000	6,500	1,500
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	314,402	349,241	360,385	11,144

General Fund
Police Animal Control

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	61,215	64,037	65,322	67,282	1,960
Overtime	619	995	1,500	1,500	
Special Pay	2,281	2,357	2,500	2,500	
Sub-Total	64,116	67,390	69,322	71,282	1,960
Benefits					
FICA	4,796	5,093	5,021	5,172	151
Pension	5,619	9,736	7,968	7,584	(384)
Health and Life Insurance	138	148	174	174	
Worker and Unemploy Comp	821	911	1,023	1,074	51
Sub-Total	11,374	15,888	14,186	14,004	(182)
Total Wages and Benefits	75,490	83,278	83,508	85,286	1,778
OPERATING EXPENSES					
Professional Services	517	102	600	600	
Contract Services	240	610	750	750	
Local Travel					
Communications	1,360	841	937	937	
Postage					
Utilities	208	208	250	250	
Rentals and Leases					
Insurance					
Repairs and Maintenance	990	4,064	1,369	1,500	131
Printing and Publishing					
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	5,252	1,392	6,116	6,300	184
Books, Training, Memberships			225	250	
Total Operating Expenses	8,567	7,217	10,247	10,587	315
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	90,496	93,755	95,873	2,093

General Fund
Police School Guards

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
PERSONNEL SERVICES					
Wages					
Salaries and Wages	9,179	9,595	14,436	14,869	433
Overtime					
Special Pay					
Sub-Total	<u>9,179</u>	<u>9,595</u>	<u>14,436</u>	<u>14,869</u>	<u>433</u>
Benefits					
FICA	702	734	1,104	1,137	33
Pension					
Health and Life Insurance					
Worker and Unemploy Comp	242	268	370	388	18
Sub-Total	<u>944</u>	<u>1,002</u>	<u>1,474</u>	<u>1,525</u>	<u>51</u>
Total Wages and Benefits	<u>10,122</u>	<u>10,597</u>	<u>15,910</u>	<u>16,394</u>	<u>484</u>
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					
Operating Supplies		295	300	300	
Books, Training, Memberships					
Internal Service Charges					
Total Operating Expenses		<u>295</u>	<u>300</u>	<u>300</u>	
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	<u>10,122</u>	<u>10,892</u>	<u>16,210</u>	<u>16,694</u>	<u>484</u>

Police Grant Funds

Police Department

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Cash Forward					
Revenues					
Grant Proceeds	77,110	49,050	62,300	59,000	(3,300)
Interest					
Transfer from General Fund					
Total Revenues	77,110	49,050	62,300	59,000	(3,300)
Other Financing Sources					
Total Resources	77,110	49,050	62,300	59,000	(3,300)
Expenditures					
Salaries and Wages	62,800	42,000	7,300		(7,300)
Operating Expenses					
Professional Services					
Contract Services					
Communications					
Rentals and Leases					
Other Current Charges					
Operating Supplies			55,000		(55,000)
Training					
Total Operating Expenses			55,000		(55,000)
Capital Outlay					
Vehicles					
Equipment	2,216	(167)		59,000	59,000
Total Capital Outlay	2,216	(167)		59,000	59,000
Transfers					
To Police Trust fund					
To General Fund					
To Various Grant Funds					
Total Transfers					
DIVISION TOTALS	65,016	41,833	62,300	59,000	(3,300)
Other Financing Uses					
Ending Cash					
Total Expenses and Cash	65,016	41,833	62,300	59,000	(3,300)
Resource Allocation					
Personnel Services	62,800	42,000	7,300		(7,300)
Operating Expenses			55,000		(55,000)
Capital Outlay	2,216	(167)		59,000	59,000
Debt Service					
Transfers					
Total Resources	65,016	41,833	62,300	59,000	(3,300)

Fire Division
Divisional Summary

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Resource Allocation					
Personnel Services	202,049	235,886	222,359	238,170	15,811
Operating Expenses	1,171,599	1,215,573	1,353,856	1,396,608	42,752
Capital Outlay	14,914	11,933	6,600	6,600	
Debt Service					
Transfers					
Total Resources	1,388,562	1,463,392	1,582,815	1,641,378	58,563
Expenses:					
Fire Control / Rescue	1,139,919	1,183,324	1,299,743	1,338,308	38,565
Lifeguards	248,642	280,069	283,072	303,070	19,998
Total Expenses	1,388,562	1,463,392	1,582,815	1,641,378	58,563
Summary of Authorized Positions					
			2018-2019	2019-2020	
Fire Department					
Public Safety Director					
Lifeguards					
Lieutenant			2	2	
Captain			4	4	
Lifeguard			12	12	
			18	18	

General Fund

Fire Control / Rescue

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
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	1,165,455	1,285,498	1,324,063	38,565
Local Travel					
Communications					
Postage					
Utilities	8,409	17,869	14,245	14,245	
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	1,183,324	1,299,743	1,338,308	38,565
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Equipment					
Total Capital Outlay					
DIVISION TOTALS	1,139,919	1,183,324	1,299,743	1,338,308	38,565

General Fund

Lifeguards

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	182,500	212,592	200,000	215,000	15,000
Overtime					
Special Pay					
Sub-Total	182,500	212,592	200,000	215,000	15,000
Benefits					
FICA	13,961	16,342	15,300	15,759	459
Pension					
Health and Life Insurance					
Worker and Unemploy Comp	5,588	6,953	7,059	7,411	352
Sub-Total	19,549	23,295	22,359	23,170	811
Total Wages and Benefits	202,049	235,886	222,359	238,170	15,811
OPERATING EXPENSES					
Professional Services	2,427	2,640	12,100	12,000	(100)
Contract Services	613	273	3,500	3,500	
Local Travel			3,000	3,000	
Communications	8,137	1,992	10,500	9,000	(1,500)
Postage					
Utilities	2,591	3,029	3,000	4,000	1,000
Rentals and Leases					
Insurance					
Repairs and Maintenance	2,643	12,131	8,213	10,000	1,787
Printing and Publishing			500	500	
Advertising and Promotions					
Other Current Charges					
Office Supplies					
Operating Supplies	14,579	12,145	12,300	15,300	3,000
Books, Training, Memberships	690	40	1,000	1,000	
Total Operating Expenses	31,680	32,249	54,113	58,300	4,187
CAPITAL OUTLAY					
Land					
Buildings		11,933			
Infrastructure Improvements					
Vehicles	14,914				
Equipment			6,600	6,600	
Total Capital Outlay	14,914	11,933	6,600	6,600	
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	248,642	280,069	283,072	303,070	19,998

Police Special Revenue Funds

Public Safety

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Cash Forward	160,596	160,596	180,083	115,617	(64,466)
Revenues					
State Forfeitures	6,273	3,340	2,000	2,000	
Federal Forfeitures					
Clerk-Court Costs	4,427	5,958	4,808	4,808	
Radio Communications Fees	17,830	27,108	27,813	27,813	
Interest	559	(134)	913	913	
Miscellaneous					
Total Revenues	29,089	36,271	35,534	35,534	
Other Financing Sources	12,429	12,429			
Total Resources	202,114	209,296	215,617	151,151	(64,466)
OPERATING EXPENSES					
Contract Services					
Investigations	3,000				
Communications	5,440	7,843	50,000	25,000	(25,000)
Training					
Printing and Publishing					
Operating Supplies	459				
Other Current Charges					
Books, Training, Memberships	15,882	21,371	25,000	25,000	
Total Operating Expenses	24,781	29,214	75,000	50,000	(25,000)
CAPITAL OUTLAY					
Vehicles					
Equipment	23,186		25,000		(25,000)
Total Capital Outlay	23,186		25,000		(25,000)
TRANSFERS					
To General Fund	5,000				
Total Transfers	5,000				
DIVISION TOTALS	52,966	29,214	100,000	50,000	(50,000)
Other Financing Uses					
Ending Cash	160,596	180,083	115,617	101,151	(14,466)
Total Expenses and Cash	213,562.27	209,296.39	215,617	151,151	(64,466)





Parks & Recreation

- Includes 3% increase for all budgeted positions

Parks and Recreation

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Revenues:					
General Fund Resources	1,285,292	1,233,044	1,390,829	1,462,997	72,168
Total Revenues	1,285,292	1,233,044	1,390,829	1,462,997	72,168
Expenses:					
Programs & Special Events	391,261	478,906	475,874	487,265	11,391
Beautification	14,867	27,908	56,264	51,307	(4,957)
Maintenance & Improvements	879,165	726,230	858,691	924,425	65,734
Total Expenses	1,285,292	1,233,044	1,390,829	1,462,997	72,168
Resource Allocation:					
Personnel Services	648,600	666,058	730,559	734,177	3,618
Operating Expenses	537,128	492,061	653,770	698,820	45,050
Capital Outlay	99,564	74,925	6,500	30,000	23,500
Debt Service					
Transfers					
Total Resource Allocation:	1,285,292	1,233,044	1,390,829	1,462,997	72,168
Summary of Authorized Positions					
			2017-2018	2018-2019	
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 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	181,484	182,336	205,061	211,225	6,164
Overtime	4,018	5,419	7,000	7,000	
Special Pay	2,914	3,395	2,400	2,400	
Sub-Total	188,415	191,150	214,461	220,625	6,164
Benefits					
FICA	13,789	14,063	15,156	15,610	454
Pension	35,989	47,950	35,241	33,606	(1,635)
Health and Life Insurance	20,341	22,407	25,921	20,727	(5,194)
Worker and Unemploy Comp	4,660	5,001	5,525	6,077	552
Sub-Total	74,778	89,421	81,843	76,020	(5,823)
Total Wages and Benefits	263,193	280,571	296,304	296,645	341
OPERATING EXPENSES					
Professional Services		105			
Contract Services	10,884	21,186	19,300	20,200	900
Local Travel	199	149	300	300	
Communications	7,742	7,714	10,000	10,000	
Postage	748	28	150	150	
Utilities	15,682	17,707	16,500	16,500	
Rentals and Leases	4,631	3,492	7,500	9,000	1,500
Insurance					
Repairs and Maintenance	4,224	10,265	6,000	4,650	(1,350)
Printing and Publishing	313	64			
Advertising and Promotions					
Other Current Charges	26,402	32,504	29,700	37,700	8,000
Office Supplies	211	300	1,000	1,000	
Operating Supplies	17,497	18,440	31,500	28,500	(3,000)
Books, Training, Memberships	32	1,136	3,320	3,320	
Grants & Aid to Other Organizations	34,870	42,835	54,300	54,300	
Total Operating Expenses	123,434	155,925	179,570	185,620	6,050
CAPITAL OUTLAY					
Land					
Buildings		42,409			
Infrastructure Improvements					
Vehicles					
Equipment	4,634			5,000	5,000
Total Capital Outlay	4,634	42,409		5,000	5,000
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	391,261	478,906	475,874	487,265	11,391

General Fund
Park Maintenance

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	233,972	229,277	269,664	277,754	8,090
Overtime	15,859	4,871	6,000	6,000	
Special Pay	3,115	2,184			
Sub-Total	252,946	236,331	275,664	283,754	8,090
Benefits					
FICA	18,426	17,465	20,768	21,391	623
Pension	51,529	61,867	54,048	51,449	(2,599)
Health and Life Insurance	46,505	51,154	51,805	56,925	5,120
Worker and Unemploy Comp	7,252	8,131	8,056	8,056	
Sub-Total	123,711	138,616	134,677	137,821	3,144
Total Wages and Benefits	376,657	374,947	410,341	421,575	11,234
OPERATING EXPENSES					
Professional Services	143	489	13,000	5,000	(8,000)
Contract Services	229,512	177,668	228,800	213,800	(15,000)
Local Travel		72	500	500	
Communications	2,120	2,086	3,500	3,500	
Postage	44		50	50	
Utilities	71,585	60,681	58,500	58,500	
Rentals and Leases	1,277	1,105	4,000	6,500	2,500
Insurance					
Repairs and Maintenance	20,140	464	37,000	37,000	
Printing and Publishing	2,105	1,725	500	500	
Advertising and Promotions					
Other Current Charges					
Office Supplies			200	200	
Operating Supplies	80,650	73,362	91,600	148,100	56,500
Books, Training, Memberships		1,116	4,200	4,200	
Total Operating Expenses	407,578	318,767	441,850	477,850	36,000
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements	5,619				
Vehicles	20,117	25,466		25,000	25,000
Equipment	69,194	7,050	6,500		(6,500)
Total Capital Outlay	94,930	32,516	6,500	25,000	18,500
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	879,165	726,230	858,691	924,425	65,734



Public Works

- Includes 3% increase for all budgeted positions
- 75% Grant for Public Works Generator
- 75% Grant for City Hall Generator
- \$2M Aquatic Gardens Stormwater Mitigation Project
 - HMGP Funded \$1.5M
 - State Funded \$300,000
 - Stormwater reserves \$200,000

Public Works

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
<u>Revenues:</u>					
General Fund Resources	1,490,868	1,521,286	1,741,322	2,090,337	349,015
Local Option Gas Taxes	501,532	472,954	485,170	483,288	(1,882)
Sanitation Utility	1,890,862	3,068,601	1,869,333	1,924,624	55,291
Storm Water Utility	1,192,226	1,168,665	1,494,503	2,992,326	1,497,823
Total Revenues	5,075,488	6,231,505	5,590,328	7,490,575	1,900,247
<u>Expenses:</u>					
Public Works Admin.	353,687	365,570	458,841	540,949	82,108
Street and Road Maint.	892,440	894,584	991,191	1,250,298	259,107
Local Option Gas Tax	230,000	828,545	460,000	559,623	99,623
Sanitation Utility	2,213,671	2,665,800	1,902,582	1,931,668	29,086
Storm Water Utility	1,088,064	1,384,857	1,765,082	4,013,018	1,821,097
Fleet Maintenance	244,742	261,132	291,290	299,090	7,800
Total Expenses	5,022,603	6,400,487	5,868,986	8,594,646	2,298,821
<u>Resource Allocation:</u>					
Personnel Services	1,037,683	1,016,826	1,216,370	1,393,712	177,342
Operating Expenses	2,993,264	4,107,662	3,256,901	2,965,163	(291,738)
Capital Outlay	322,972	586,767	694,000	2,811,839	2,117,839
Debt Service	202,059	198,206	187,990	187,522	(468)
Transfers	466,626	491,025	503,725	1,236,410	732,685
Total Resource Allocation:	5,022,603	6,400,487	5,858,986	8,594,646	2,735,660
Summary of Authorized Positions					
			2017-2018	2018-2019	
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	
Total Public Works			18.80	18.80	

General Fund
Public Works Streets Division

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	235,786	201,025	226,762	316,990	90,228
Overtime	8,131	712	1,000	1,000	
Special Pay	3,304	4,227	1,500	1,500	
Sub-Total	247,221	205,963	229,262	319,490	90,228
Benefits					
FICA	17,647	14,612	17,490	18,015	525
Pension	66,488	78,069	86,636	82,469	(4,167)
Health and Life Insurance	59,297	59,854	71,672	72,936	1,264
Worker and Unemploy Comp	14,321	14,020	17,141	17,998	857
Sub-Total	157,753	166,555	192,939	191,418	(1,521)
Total Wages and Benefits	404,974	372,518	422,201	510,908	88,707
OPERATING EXPENSES					
Professional Services	539	401	500	25,500	25,000
Contract Services	182,339	209,554	309,440	234,640	(74,800)
Local Travel	277	643			
Town Center Maintenance					
Transportation, Postage		14			
Communications	1,462	961	2,600	2,600	
Utilities	147,904	141,337	155,000	155,000	
Rentals and Leases	9,195	2,898	9,500	12,500	3,000
Insurance					
Repairs and Maintenance	206	475		1,500	1,500
Printing and Publishing	1,078	3,189	1,500	1,500	
Advertising and Promotions					
Other Current Charges					
Office Supplies			250	250	
Operating Supplies	42,198	100,271	71,700	91,400	19,700
Books, Training, Memberships	1,341		3,500	3,500	
Mosquito Control		225	6,000	6,000	
Total Operating Expenses	386,539	459,967	559,990	534,390	(25,600)
CAPITAL OUTLAY					
Land					
Infrastructure Improvements		54,900		15,000	15,000
Vehicles	35,031			70,000	70,000
Computer Equipment					
Equipment	65,895	7,200	9,000	120,000	111,000
Total Capital Outlay	100,926	62,100	9,000	205,000	196,000
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	892,440	894,584	991,191	1,250,298	259,107

General Fund

Public Works Administration

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	196,789	206,389	245,712	275,968	30,256
Overtime	3,002	530	500	500	
Special Pay	5,243	1,568	4,500	4,500	
Sub-Total	205,034	208,486	250,712	280,968	30,256
Benefits					
FICA	15,076	15,599	18,852	19,418	566
Pension	75,648	80,400	102,919	98,609	(4,310)
Health and Life Insurance	28,081	30,811	29,853	65,243	35,390
Worker and Unemploy Comp	2,634	(111)	4,125	4,331	206
Sub-Total	121,438	126,699	155,749	187,601	31,852
Total Wages and Benefits	326,472	335,186	406,461	468,569	62,108
OPERATING EXPENSES					
Professional Services	3,342	6,353	15,000	20,000	5,000
Contract Services	2,711	425	5,100	5,100	
Local Travel	202	211	700	700	
Communications	6,348	9,639	11,280	11,280	
Postage		5	100	100	
Utilities					
Rentals and Leases					
Insurance					
Repairs and Maintenance	1,049	1,175	2,700	2,700	
Printing and Publishing	798	557	1,000	1,000	
Advertising and Promotions					
Other Current Charges					
Office Supplies	1,934	2,704	3,000	3,000	
Operating Supplies	9,880	8,624	9,000	9,000	
Books, Training, Memberships	951	692	4,500	4,500	
Total Operating Expenses	27,215	30,385	52,380	57,380	5,000
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements					
Vehicles					
Computer Equipment				15,000	15,000
Total Capital Outlay				15,000	15,000
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	353,687	365,570	458,841	540,949	82,108

Local Option Gas Tax

Combined Summary of Revenues and Expenditures

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Restricted	218,870	490,402	134,811	159,981	25,170
Restricted/Designated					
Cash Forward	218,870	490,402	134,811	159,981	25,170
Revenues					
Local Option Gas Taxes	500,994	473,465	483,288	483,288	
Interest Earnings	538	(511)	1,882		(1,882)
Total Revenues	501,532	472,954	485,170	483,288	(1,882)
Other Financing Sources					
Total Resources	720,402	963,356	619,981	643,269	23,288
Expenditures					
Operating Expenses					
Professional Services					
Contract Services		596,245	225,000		(225,000)
Operating Supplies					
Repair and Maintenance					
Capital Outlay					
Street and Sidewalk Improvements					
Paving					
Transfers Out					
To Capital Project Fund				325,000	325,000
To General Fund	230,000	232,300	235,000	234,623	(377)
To Storm Water Utility Fund					
DIVISION TOTALS	230,000	828,545	460,000	559,623	99,623
Other Financing Uses					
Restricted	490,402	134,811	159,981	83,646	(76,335)
Ending Cash	490,402	134,811	159,981	83,646	(76,335)
Total Expenses and Cash	720,402	963,356	619,981	643,269	23,288
Resource Allocation					
Personnel Services					
Operating Expenses		596,245	225,000		(225,000)
Capital Outlay					
Debt Service					
Transfers	230,000	232,300	235,000	559,623	324,623
Total Resources	230,000	828,545	460,000	559,623	99,623

Sanitation Fund

Combined Summary of Revenues and Expenditures

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Restricted	385,670	494,261	601,769	408,464	(193,304)
Operating Cash	216,720		295,294	455,349	160,055
Cash Forward	602,390	494,261	897,062	863,813	(33,249)
Revenues					
Garbage Services	1,824,594	1,848,528	1,800,000	1,846,349	46,349
Interest Earnings	2,035	(269)	2,100		(2,100)
Commercial Franchise Fees	64,233	71,566	67,233	78,275	11,042
Transfer from General Fund					
Disaster Relief Grants		1,148,776			
Total Revenues	1,890,862	3,068,601	1,869,333	1,924,624	55,291
Other Financing Sources	214,681				
Total Resources	2,707,932	3,562,862	2,766,395	2,788,437	22,042
Expenditures					
Sanitation	2,213,671	2,665,800	1,902,582	1,931,668	29,086
DIVISION TOTALS	2,213,671	2,665,800	1,902,582	1,931,668	29,086
Other Financing Uses					
Restricted	494,261	601,769	408,464	413,720	5,256
Operating Cash		295,294	455,349	443,049	(12,300)
Ending Cash	494,261	897,062	863,813	856,769	(7,044)
Total Expenses and Cash	2,707,932	3,562,862	2,766,395	2,788,437	22,042
Resource Allocation					
Personnel Services	49,199	55,276	65,350	64,505	(845)
Operating Expenses	1,927,846	2,351,799	1,568,507	1,590,376	21,869
Capital Outlay					
Debt Service					
Transfers	236,626	258,725	268,725	276,787	8,062
Total Resources	2,213,671	2,665,800	1,902,582	1,931,668	29,086

AUTHORIZED PERSONNEL		
Position	2018-2019	2019-2020
Heavy Equipment Operator	0.40	0.40

Sanitation Fund

Public Works Sanitation

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	15,590	16,042	16,107	16,590	483
Overtime	172	166			
Special Pay	676	789			
Sub-Total	16,437	16,997	16,107	16,590	483
Benefits					
FICA	1,155	1,193	1,234	1,271	37
Pension	26,592	31,245	41,351	39,362	(1,989)
Health and Life Insurance	4,413	5,171	5,926	6,514	588
Worker and Unemploy Comp	604	670	732	768	36
Sub-Total	32,762	38,279	49,243	47,915	(1,328)
Total Wages and Benefits	49,199	55,276	65,350	64,505	(845)
OPERATING EXPENSES					
Professional Services	4	95			
Contract Services	1,404,936	1,423,355	1,409,800	1,429,800	20,000
Storm Debris Removal	381,362	768,034			
Local Travel					
Communications					
Postage					
Utilities					
Rentals and Leases					
Insurance		2,241	1,783	2,000	217
Repairs and Maintenance	5,595	5,798	4,648	6,300	1,652
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	152,276	
Total Operating Expenses	1,927,846	2,351,799	1,568,507	1,590,376	21,869
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	258,725	268,725	276,787	8,062
To					
To					
Total Transfers	236,626	258,725	268,725	276,787	8,062
DIVISION TOTALS	2,213,671	2,665,800	1,902,582	1,931,668	29,086

Storm Water Utility

Combined Summary of Revenues and Expenditures

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Restricted	344,947	368,049	363,702	408,513	44,811
Operating Cash	3,357,917	3,523,893	3,312,049	2,996,658	(315,390)
Cash Forward	3,702,864	3,891,942	3,675,750	3,405,171	(270,579)
Revenues					
Storm Water Fees	883,473	886,349	1,144,130	894,998	(249,132)
Interest Earnings	8,753	(2,684)	52,873	12,328	(40,545)
Grant			97,500	1,500,000	1,402,500
Other				300,000	300,000
Transfers					
From Half Cent Sales Tax Fund	300,000	285,000	200,000	285,000	85,000
From Gas Tax Fund					
Total Revenues	1,192,226	1,168,665	1,494,503	2,992,326	1,497,823
Other Financing Sources	84,916				
Total Resources	4,980,006	5,060,607	5,170,253	6,397,497	1,227,244
Expenditures					
Storm Water Utility	1,088,064	1,384,857	1,765,082	4,013,018	1,821,097
DIVISION TOTALS	1,088,064	1,384,857	1,765,082	4,013,018	1,821,097
Other Financing Uses					
Restricted	368,049	363,702	408,513	395,936	(12,577)
Operating Cash	3,523,893	3,312,049	2,996,658	1,988,543	(1,008,115)
Ending Cash	3,891,942	3,675,750	3,405,171	2,384,479	(1,020,692)
Total Expenses and Cash	4,980,006	5,060,607	5,170,253	6,397,497	800,405
Resource Allocation					
Personnel Services	257,037	253,847	322,358	349,730	27,372
Operating Expenses	406,923	408,136	559,734	483,927	(75,807)
Capital Outlay	222,046	524,668	685,000	2,591,839	1,870,000
Debt Service	202,059	198,206	187,990	187,522	(468)
Transfers			10,000	400,000	
Total Resources	1,088,064	1,384,857	1,765,082	4,013,018	1,821,097

Storm Water Utility

Public Works Storm Water

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	140,546	140,052	183,632	212,026	28,394
Overtime	3,093	1,563	5,000	5,000	
Special Pay	14,720	12,973	2,600	2,600	
Sub-Total	158,359	154,589	191,232	219,626	28,394
Benefits					
FICA	11,096	10,904	14,512	14,947	435
Pension	46,768	46,541	61,520	58,561	(2,959)
Health and Life Insurance	32,164	32,737	43,323	44,236	913
Worker and Unemploy Comp	8,651	9,076	11,771	12,360	589
Sub-Total	98,678	99,258	131,126	130,104	(1,022)
Total Wages and Benefits	257,037	253,847	322,358	349,730	27,372
OPERATING EXPENSES					
Professional Services	24,482	31,054	82,000	41,950	(40,050)
Contract Services	139,057	134,970	188,000	187,610	(390)
Local Travel					
Communications	358	1,890	2,000	2,000	
Postage					
Utilities					
Rentals and Leases	20	986	39,288	2,450	(36,838)
Insurance	18,798	24,982	14,712	16,183	1,471
Repairs and Maintenance	22,283	3,580	3,689	3,689	
Printing and Publishing	1,055	595	1,500	1,500	
Advertising and Promotions					
Other Current Charges	570	570	600	600	
Office Supplies			300	300	
Operating Supplies	48,183	45,324	59,000	59,000	
Books, Training, Memberships	2,084	1,440	5,900	5,900	
Internal Service Charges	150,033	162,745	162,745	162,745	
Total Operating Expenses	406,923	408,136	559,734	483,927	(75,807)
CAPITAL OUTLAY					
Land			5,000	5,000	
Capital Lease		37,280		36,839	
Infrastructure Improvements	220,490	419,911	550,000	2,400,000	1,850,000
Vehicles					
Equipment	1,556	67,477	130,000	150,000	20,000
Total Capital Outlay	222,046	524,668	685,000	2,591,839	1,870,000
DEBT SERVICE					
Principal	150,800	154,050	157,950	161,200	3,250
Interest	37,226	30,124	30,040	26,322	(3,718)
Other	14,033	14,033			
Total Debt Service	202,059	198,206	187,990	187,522	(468)
TRANSFERS					
To General Fund			10,000		
To Capital Project Fund				400,000	
Total Transfers			10,000	400,000	
DIVISION TOTALS	1,088,064	1,384,857	1,765,082	4,013,018	1,821,097

Fleet Maintenance

Public Works Fleet Maintenance

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
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	258,272	287,700	295,500	7,800
Local Travel					
Communications	212	274	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	2,586	2,200	2,200	
Books, Training, Memberships					
Total Operating Expenses	244,742	261,132	291,290	299,090	7,800
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	261,132	291,290	299,090	7,800



Public Utilities

- Includes 3% increase for all budgeted positions
- Additional position added – Equipment Operator
- Includes transfer of \$1,030,000 from the System Development Fund

Public Utilities

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
<u>Revenues:</u>					
Water Utility	3,641,486	3,919,073	3,727,685	4,832,359	174,674
Sewer Utility	5,722,265	5,092,672	5,785,003	6,611,970	826,967
Total Revenues	9,363,751	9,011,744	9,512,688	11,444,329	1,001,641
<u>Expenses:</u>					
Water Utility					
Water Plant	675,078	543,014	797,829	1,756,786	958,957
Water Distribution	756,928	1,107,432	1,283,688	1,216,841	(66,847)
Administrative / Non Div.	1,352,141	1,314,252	1,468,451	2,451,013	982,562
Total	2,784,148	2,964,697	3,549,968	5,424,640	1,874,672
Sewer Utility					
Sewer Collection	1,518,210	1,125,141	1,269,911	1,014,567	(255,344)
Sewer Treatment	2,145,706	1,946,677	2,077,694	2,636,088	558,394
Administrative / Non Div.	2,488,606	2,434,041	2,505,651	2,710,748	205,097
Total	6,152,523	5,505,859	5,853,256	6,361,403	508,147
Total Expenses	8,936,670	8,470,556	9,403,224	11,786,043	2,382,819
<u>Resource Allocation:</u>					
Personnel Services	1,990,426	2,107,047	2,164,458	2,309,541	145,083
Operating Expenses	2,738,545	2,793,009	3,392,099	3,481,208	89,109
Capital Outlay	1,669,807	1,042,210	1,169,100	2,338,439	1,169,339
Debt Service	1,914,073	1,884,070	1,819,919	1,816,789	(3,130)
Transfers	623,819	644,220	857,648	1,840,066	982,418
Total Resource Allocation:	8,936,670	8,470,556	9,403,224	11,786,043	2,382,819
Summary of Authorized Positions					
			2017-2018	2018-2019	
Administration					
Public Utilities Director			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	
			21.20	22.20	

Public Utilities Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Restricted	3,460,051	3,333,405	3,338,275	3,517,267	178,992
Operating Cash	4,158,374	4,712,100	5,248,419	5,178,891	(69,528)
Cash Forward	7,618,426	8,045,506	8,586,694	8,696,158	109,464
Revenues					
Grants	353,245		195,000	133,000	(62,000)
Inside City Charges	5,044,444	4,948,890	5,102,940	5,368,946	266,006
Outside City Charges	3,046,608	3,076,662	3,023,940	3,339,182	315,242
Cut-in-Fees	31,265	53,160	42,412	28,695	(13,717)
Service Charges	89,778	87,038	90,715	87,379	(3,336)
Delinquent Charges	147,336	125,082	165,000	181,372	16,372
Water / Sewer Connection Charges	12,100			5,800	5,800
Water Cross Connection	5,800	8,300	8,000	5,200	(2,800)
Water Impact Fees					
Interest Earnings	36,473	(14,863)	37,100	37,200	100
Miscellaneous	65,608	64,563	77,000	72,815	(4,185)
Assessments					
System Development Charges	509,671	654,604	750,000	750,000	
Financed Charges	21,422	8,309	20,581	4,740	(15,841)
Loan Proceeds					
Transfers				1,430,000	
Total Revenues	9,363,751	9,011,744	9,512,688	11,444,329	501,641
Other Financing Sources					
Total Resources	16,982,176	17,057,250	18,099,382	20,140,487	2,041,105
Expenditures					
Water Production	675,078	543,014	797,829	1,756,786	958,957
Sewer Treatment	2,145,706	1,946,677	2,077,694	2,636,088	558,394
Distribution and Collection	2,275,138	2,232,573	2,553,599	2,231,408	(322,191)
Non-Divisional	3,840,747	3,748,293	3,974,102	5,161,761	1,187,659
DIVISION TOTALS	8,936,670	8,470,556	9,403,224	11,786,043	2,382,819
Other Financing Uses					
Restricted	3,333,405	3,338,275	3,517,267	3,744,541	227,275
Operating Cash	4,712,100	5,248,419	5,178,891	4,609,903	(568,989)
Ending Cash	8,045,506	8,586,694	8,696,158	8,354,444	(341,714)
Total Expenses and Cash	16,982,176	17,057,250	18,099,382	20,140,487	2,041,105
Resource Allocation					
Personnel Services	1,990,426	2,107,047	2,164,458	2,309,541	145,083
Operating Expenses	2,738,545	2,793,009	3,392,099	3,481,208	89,109
Capital Outlay	1,669,807	1,042,210	1,169,100	2,338,439	1,169,339
Debt Service	1,914,073	1,884,070	1,819,919	1,816,789	(3,130)
Transfers	623,819	644,220	857,648	1,840,066	982,418
Totals	8,936,670	8,470,556	9,403,224	11,786,043	2,382,819

Public Utilities Fund
Administrative and Non-Divisional

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
<u>OPERATING EXPENSES</u>					
Professional Services					
Contract Services	1,264	619		2,000	2,000
Insurance	208,372	85,932	163,084	181,592	18,508
Other Current Charges					
Internal Service Charges	1,093,219	1,133,451	1,133,451	1,321,314	187,863
Total Operating Expenses	1,302,855	1,220,003	1,296,535	1,504,906	208,371
<u>DEBT SERVICE</u>					
Utility Revenue Bonds - TD Bank 2014					
Principal	1,009,200	1,030,950	1,057,050	1,078,800	21,750
Interest	249,131	201,595	201,037	176,155	(24,882)
Other	93,911	93,911			
Utility Revenue Bonds - 1996/2010					
Principal					
Interest					
Utility Revenue Bonds - 2004					
Principal					
Interest					
Other					
State Revolving Fund Loan					
Principal	347,412	358,259	369,444	380,980	11,536
Interest	214,419	199,356	192,388	180,854	(11,534)
Utility Revenue 2010 new issues					
Principal					
Interest					
Suntrust - 1999 Revenue Refunding					
Principal					
Interest					
Total Debt Service	1,914,073	1,884,070	1,819,919	1,816,789	(3,130)
<u>TRANSFERS</u>					
To General Fund	623,819	644,220	857,648	740,066	(117,582)
To Sewer Fund					
Total Transfers	623,819	644,220	857,648	740,066	(117,582)
DIVISION TOTALS	3,840,747	3,748,293	3,974,102	4,061,761	87,659

Water Utility Fund
Water Production Division

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	176,580	136,746	95,802	121,561	25,759
Overtime	8,281	3,247	5,000	10,000	5,000
Special Pay	25,333	13,728	10,000	10,000	
Sub-Total	210,194	153,721	110,802	141,561	30,759
Benefits					
FICA	15,490	11,248	3,721	3,832	111
Pension	55,224	55,310	52,080	49,398	(2,682)
Health and Life Insurance	23,931	19,811	13,927	29,111	15,184
Worker and Unemploy Comp	5,049	597	4,247	4,459	212
Sub-Total	99,694	86,966	73,975	86,800	12,825
Total Wages and Benefits	309,888	240,688	184,777	228,361	43,584
OPERATING EXPENSES					
Professional Services	8,476	7,439	35,000	35,000	
Contract Services	167,602	100,394	200,000	146,000	(54,000)
Local Travel			700	2,000	1,300
Communications	1,785	2,240	4,750	4,750	
Postage	194	38	200	200	
Utilities	106,804	100,854	109,000	109,000	
Rentals and Leases	168		400	400	
Insurance					
Repairs and Maintenance	17,589	15,136	19,527	17,600	(1,927)
Printing and Publishing	102		600	600	
Advertising and Promotions					
Other Current Charges	8,600	4,600	5,500	5,500	
Office Supplies	1,121	1,471	1,500	1,500	
Operating Supplies	35,910	32,952	41,250	46,250	5,000
Books, Training, Memberships	3,688	4,999	8,925	8,925	
Total Operating Expenses	352,039	270,124	427,352	377,725	(49,627)
CAPITAL OUTLAY					
Land					
Buildings					
Infrastructure Improvements	8,575	15,918	102,000	1,002,000	900,000
Vehicles			25,000		(25,000)
Computer Equipment			1,200	1,200	
Equipment	4,576	16,284	57,500	147,500	90,000
Total Capital Outlay	13,151	32,202	185,700	1,150,700	965,000
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	675,078	543,014	797,829	1,756,786	958,957

Water Utility Fund
Water Distribution Division

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	184,915	280,760	251,748	297,135	45,387
Overtime	20,241	22,922	20,000	40,000	20,000
Special Pay	4,177	12,559	6,000	6,000	
Sub-Total	209,334	316,242	277,748	343,135	65,387
Benefits					
FICA	15,587	22,989	19,355	22,829	3,474
Pension	82,784	89,258	91,848	87,431	(4,417)
Health and Life Insurance	29,492	56,926	55,907	70,108	14,201
Worker and Unemploy Comp	9,011	9,609	6,663	6,996	333
Sub-Total	136,872	178,781	173,773	187,364	13,591
Total Wages and Benefits	346,207	495,023	451,521	530,499	78,978
OPERATING EXPENSES					
Professional Services	167	2,387	25,500	25,500	
Contract Services	124,333	147,061	197,500	217,500	20,000
Local Travel		280	200	200	
Communications	3,197	4,171	5,200	5,200	
Postage	6		20	20	
Utilities	2,300	1,625	2,200	2,300	100
Rentals and Leases	1,115	2,316	2,000	2,000	
Insurance					
Repairs and Maintenance	34,877	39,242	40,297	44,872	4,575
Printing and Publishing	1,228	1,525	1,500	1,500	
Advertising and Promotions					
Other Current Charges					
Office Supplies	494	205	1,000	1,000	
Operating Supplies	38,986	176,657	210,750	241,250	30,500
Books, Training, Memberships	1,388	550	5,000	5,000	
Total Operating Expenses	208,091	376,020	491,167	546,342	55,175
CAPITAL OUTLAY					
Land					
Computer Equipment	1,100	1,478	16,000		(16,000)
Infrastructure Improvements	159,183	189,957	300,000	140,000	(160,000)
Vehicles			25,000		(25,000)
Equipment	42,348	44,954			
Total Capital Outlay	202,630	236,389	341,000	140,000	(201,000)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
To					
To					
Total Transfers					
DIVISION TOTALS	756,928	1,107,432	1,283,688	1,216,841	(66,847)

Sewer Utility Fund
Sewer Collection Division

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	207,499	212,625	205,019	234,055	29,036
Overtime	8,834	7,899	8,500	10,000	1,500
Special Pay	55,319	10,693	13,000	13,390	390
Sub-Total	271,651	231,217	226,519	257,445	30,926
Benefits					
FICA	16,967	16,923	14,157	14,582	425
Pension	60,583	70,479	55,544	52,873	(2,671)
Health and Life Insurance	34,611	39,269	37,390	23,692	(13,698)
Worker and Unemploy Comp	5,090	5,470	5,344	5,611	267
Sub-Total	117,251	132,141	112,435	96,758	(15,677)
Total Wages and Benefits	388,902	363,358	338,954	354,203	15,249
OPERATING EXPENSES					
Professional Services		24,751	32,500	32,500	
Contract Services	193,922	225,770	218,500	234,500	16,000
Local Travel	2,527	1,915	2,000	2,000	
Communications	2,550	3,203	4,100	4,100	
Postage	45	17		45	45
Utilities	58,299	61,884	67,000	67,000	
Rentals and Leases	172	289	37,338	500	(36,838)
Insurance					
Repairs and Maintenance	20,083	25,074	36,019	39,380	3,361
Printing and Publishing	3,253	23	800	800	
Advertising and Promotions					
Other Current Charges		500			
Office Supplies					
Operating Supplies	34,947	32,175	47,750	47,750	
Books, Training, Memberships	373	416	2,750	2,750	
Total Operating Expenses	316,172	376,017	448,757	431,325	(17,432)
CAPITAL OUTLAY					
Land					
Computer Equipment			1,200	1,200	
Infrastructure Improvements	782,836	348,486	391,000	191,000	(200,000)
Capital Lease		37,280		36,839	36,839
Vehicles					
Equipment	30,300		90,000		(90,000)
Total Capital Outlay	813,136	385,766	482,200	229,039	(253,161)
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
Total Transfers					
DIVISION TOTALS	1,518,210	1,125,141	1,269,911	1,014,567	(255,344)

Sewer Utility Fund
Sewer Treatment Division

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
PERSONNEL SERVICES					
Wages					
Salaries and Wages	511,121	528,047	650,780	670,303	19,523
Overtime	11,758	16,242	12,000	18,000	6,000
Special Pay	29,264	17,713		18,055	18,055
Sub-Total	552,144	562,002	662,780	706,358	43,578
Benefits					
FICA	38,595	42,525	46,680	48,080	1,400
Pension	248,832	289,673	305,786	292,580	(13,206)
Health and Life Insurance	82,655	91,046	129,155	102,415	(26,740)
Worker and Unemploy Comp	23,203	22,732	44,805	47,045	2,240
Sub-Total	393,285	445,977	526,426	490,120	(36,306)
Total Wages and Benefits	945,429	1,007,979	1,189,206	1,196,478	7,272
OPERATING EXPENSES					
Professional Services	11,896	9,257	27,000	27,000	
Contract Services	151,759	130,235	224,000	114,000	(110,000)
Local Travel	254	285	500	500	
Communications	2,241	5,236	5,560	5,560	
Postage	233	181	1,500	1,500	
Utilities	186,171	183,994	223,000	223,000	
Rentals and Leases	1,359	1,305	1,750	1,750	
Insurance					
Repairs and Maintenance	61,059	49,980	59,678	62,300	2,622
Printing and Publishing	1,512	386	1,200	1,200	
Advertising and Promotions					
Other Current Charges	6,850	6,350	8,600	8,600	
Office Supplies	875	1,203	1,500	1,500	
Operating Supplies	127,952	157,019	164,500	164,500	
Books, Training, Memberships	7,227	5,413	9,500	9,500	
Total Operating Expenses	559,388	550,845	728,288	620,910	(107,378)
CAPITAL OUTLAY					
Land					
Computer Equipment			1,200	1,200	
Infrastructure Improvements	476,839	366,008	46,500	790,000	743,500
Vehicles	149,464				
Equipment	14,586	21,845	112,500	27,500	(85,000)
Total Capital Outlay	640,890	387,853	160,200	818,700	658,500
DEBT SERVICE					
Principal					
Interest					
Other					
Total Debt Service					
TRANSFERS					
To					
To					
Total Transfers					
DIVISION TOTALS	2,145,706	1,946,677	2,077,694	2,636,088	558,394



Pension

- Required contribution to the Police Pension Fund decreased \$167,980
- Required contribution to the General Employee Pension Fund decreased \$68,506

Pension Funds

Combined Summary of Revenues and Expenses

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
<u>Revenues:</u>					
General Pension	3,158,476	3,090,892	2,314,519	2,314,519	
Police Pension	2,060,447	2,107,956	1,697,213	1,694,585	(2,628)
Total Revenues	<u>5,218,923</u>	<u>5,198,847</u>	<u>4,011,732</u>	<u>4,009,104</u>	<u>(2,628)</u>
<u>Expenses:</u>					
General Pension	1,441,509	1,608,681	431,999	1,447,392	1,015,393
Police Pension	729,825	752,603	784,504	870,864	86,360
Total Expenses	<u>2,171,334</u>	<u>2,361,284</u>	<u>1,216,503</u>	<u>2,318,256</u>	<u>1,101,753</u>
<u>Resource Allocation:</u>					
Personnel Services					
Operating Expenses	2,171,334	2,361,284	1,216,503	2,318,256	1,101,753
Capital Outlay					
Debt Service					
Transfers					
Total Resource Allocation:	<u>2,171,334</u>	<u>2,361,284</u>	<u>1,216,503</u>	<u>2,318,256</u>	<u>1,101,753</u>
Summary of Authorized Positions					
				<u>2017-2018</u>	<u>2018-2019</u>
Pension					
* Plan Administrator - Duties currently under Finance Department					

General Employee Pension Fund
Combined Summary of Revenues and Expenditures

	<u>Actual 2016-2017</u>	<u>Actual 2017-2018</u>	<u>Budget 2018-2019</u>	<u>Budget 2019-2020</u>	<u>Increase (Decrease)</u>
Cash Forward	16,526,155	18,261,751	19,743,962	21,626,482	1,882,520
Revenues					
Earnings on Investments	1,858,892	1,641,237	767,807	767,807	
Employer Contributions	1,175,560	1,332,119	1,424,479	1,424,479	
Employee Contributions	124,024	117,536	122,233	122,233	
Other					
Total Revenues	3,158,476	3,090,892	2,314,519	2,314,519	
Other Financing Sources	18,629				
Total Resources	19,703,260	21,352,643	22,058,481	23,941,001	1,882,520
Expenditures					
Benefits Paid					
Retirement Benefits	1,296,640	1,481,923	296,633	1,311,645	1,015,012
Contribution Refunds	22,467	19,533	15,000	15,000	
Subtotal	1,319,107	1,501,456	311,633	1,326,645	1,015,012
Operating Expenses					
Professional Services	111,362	96,523	101,700	101,700	
Contract Services					
Insurance	2,915	3,182	3,807	4,188	381
Printing	33	48	50	50	
Office Supplies					
Books, Training			5,000	5,000	
Internal Service Charges	8,092	7,472	9,809	9,809	
Subtotal	122,402	107,225	120,366	120,747	381
DIVISION TOTALS	1,441,509	1,608,681	431,999	1,447,392	1,015,393
Other Financing Uses					
Ending Cash	18,261,751	19,743,962	21,626,482	22,493,609	867,127
Total Expenses and Cash	19,703,260	21,352,643	22,058,481	23,941,001	1,882,520
Resource Allocation					
Personnel Services					
Operating Expenses	1,441,509	1,608,681	431,999	1,447,392	1,015,393
Capital Outlay					
Debt Service					
Transfers					
Total Resources	1,441,509	1,608,681	431,999	1,447,392	1,015,393

Police Employee Pension Fund

Combined Summary of Revenues and Expenditures

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Budget 2019-2020	Increase (Decrease)
Cash Forward	9,473,354	10,822,689	12,178,042	13,090,751	912,709
Revenues					
Insurance Premium Tax Sec 185		236,772	116,000	116,000	
Earnings on Investments	985,355	884,907	735,377	732,749	(2,628)
Employer Contributions	945,540	854,780	713,002	713,002	
Employee Contributions	129,552	131,498	132,834	132,834	
Other					
Total Revenues	2,060,447	2,107,956	1,697,213	1,694,585	(2,628)
Other Financing Sources					
Total Resources	11,533,801	12,930,645	13,875,255	14,785,336	910,081
Expenditures					
Benefits Paid					
Retirement Benefits	630,777	675,968	675,959	762,003	86,044
Contribution Refunds	13,095	14,720	15,000	15,000	
Subtotal	643,872	690,687	690,959	777,003	86,044
Operating Expenses					
Professional Services	79,245	56,010	81,500	81,500	
Contractual Services					
Insurance	2,915	2,642	3,161	3,477	316
Printing	11	16	12	12	
Office Supplies					
Books, Training			3,500	3,500	
Internal Service Charges	3,782	3,248	5,372	5,372	
Subtotal	85,953	61,916	93,545	93,861	316
Transfers					
DIVISION TOTALS	729,825	752,603	784,504	870,864	86,360
Other Financing Uses					
Ending Cash	10,822,689	12,178,042	13,090,751	13,914,472	823,721
Total Expenses and Cash	11,552,514	12,930,645	13,875,255	14,785,336	910,081
Resource Allocation					
Personnel Services					
Operating Expenses	729,825	752,603	784,504	870,864	86,360
Capital Outlay					
Debt Service					
Transfers					
Total Resources	729,825	752,603	784,504	870,864	86,360