



**Annual Budget
for Fiscal Year Ending September 30, 2021
City of Farmington
110 West Columbia Street ♦ Farmington, MO 63640**



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September 28, 2020

Honorable Mayor and City Councilors
City of Farmington
110 West Columbia
Farmington, Missouri 63640

Subject: Fiscal Year 2021 Budget

Dear Mayor and City Council:

I am pleased to present the Fiscal Year 2021 Budget for approval by the Mayor and City Council. The budget reflects a continued commitment on the part of the elected officials and management team to provide high-value service throughout our operating departments, continuous investment in capital infrastructure, appropriate levels of staffing, and planned replacement of equipment. The budget is structured to ensure that the City sustains operations and with sufficient cash reserves to ensure long-term financial stability. The budget serves as the guidance document for the City Administrator and staff when planning, organizing and implementing the policies of the City Council.

Fiscal Year 2020 Review:

- During the fiscal year ending September 30, 2020 the public works department completed numerous improvements to the water, sewer, street and storm water infrastructure. Notable projects include completion of the Hickory Street water main and street replacement, Trimfoot Addition curb & gutter and street surfacing, Walton Drive & Karsch Boulevard pedestrian crossing, and the Washington Street Storm Water Basin.
- The City purchased a new Pierce aerial apparatus to replace the existing 22 year old aerial truck. The new apparatus is scheduled for delivery in May 2021.
- The Police Department dispatch was transferred to the St. Francois County 911 Center resulting in substantial annual savings for emergency operations and improved communication coordination with other police departments.
- In response to an increasing need for homeless support services and outreach, the City partnered with East Missouri Action Agency to open the Uplift Center for Better Living in vacant space adjacent to the OAKS Senior Center.
- The City's sales tax revenue continued to grow; however, existing tax sharing agreements have shifted sales tax revenue from non-subsidized businesses resulting in very low increases being realized by the sales tax supported funds. It is likely that the current trend will stabilize as the subsidized developments reach maturity and new unsubsidized

businesses enter the market; however, the city should plan on minimal growth in available funds for the next few budget cycles.

- Despite suspension of business activity due to COVID-19 the overall cash-basis sales tax revenue increased over previous years; however, FY 2020 sales tax revenues were likely positively affected by infusion of additional personal income from CARES Act stimulus payments and supplemental unemployment benefits.
- The City continued to maintain a fiscally conservative approach to service delivery resulting in stable tax rates and service user fees. The City ended FY 2020 with sufficient and stable cash reserves in support of its goal of ensuring long-term financial viability.

Fiscal Year 2021 Overview:

The Fiscal Year 2021 Budget includes all planned revenues and expenditures for each fund and operating department for the period October 1, 2020 through September 30, 2021. Revenues and expenditures for each activity or service, excluding inter-fund transfers, are included in the individual department budgets. The line item budget projections are included for management discussion and analysis, and are not an integral component of the overall adopted budget plan. Line item transfers within a department or fund may be made within the budget period with the advisement of management in response to changing operational concerns. The budget is structured to support municipal operations at a level of service consistent with current and past operations. The budget also includes a significant capital investment in buildings, equipment, and infrastructure required to maintain operating systems throughout the City.

- The proposed budget is structured to maintain and support core operations at a service level consistent with current and past operations. The budget includes city-wide revenue of \$44,930,100 and expenditures totaling \$47,740,700; the difference being funded from reserves, including final payment of the 2000 SRF Loan Program Bond debt service reserve and prior year budget project costs for the Pine Trails Development Project.
- During Fiscal Year 2021 the City anticipates spending \$17,700,000 for wholesale electric energy and transmission; \$10,718,500 for personnel expenses; \$8,567,700 on operating expenses; \$3,624,000 for capital outlay; \$4,262,200 for debt service principal and interest; \$1,778,300 for tax sharing economic development agreements, and \$789,000 for grant funded projects. Electric department expenses are expected to decrease due to a forecasted reduction in wholesale energy costs and a planned shut-down of the SRG Global plating operation.
- The City will employ 139 full-time employees in FY2021. The difference from the prior fiscal year includes elimination of the police dispatch personnel and addition of two full-time employees for the parks department. The Police Department will employ an additional police officer to replace an officer that will be assigned to the Mineral Area Drug Task Force, but who will remain a City employee. Fifty-three thousand dollars of the cost of employment for the officer will be reimbursed by MADTF. The Parks and Recreation Director position was removed from the budget and will not be filled during the fiscal year; the department operations and staffing will be re-evaluated to determine the most cost effective staffing level needed to support parks operations before hiring a new director.

The City utilizes many part-time and seasonal workers to staff the recreational programs and the water park, and to meet work surge requirements in a cost effective manner. COVID-19 restrictions imposed by Missouri Department of Corrections has resulted in a temporary loss of the work-release labor pool. Additional costs for part-time seasonal personnel to replace the prison workforce has been included in the budget, but may be reduced or eliminated if the work-release program is re-implemented.

- The City Council approved fully funding the Employee Pay and Classification System provides an organized step increase plan with an adjustment for cost of living. Fiscal Year 2021 marks the beginning of a new three-year pay plan implementation schedule which resulted in higher than usual adjustments to wages and salaries. The employee healthcare benefit reflects a 9% increase with no changes in benefits or employee cost share. The Workman's Compensation Insurance policy was changed from Missouri Employer's Mutual to BITCO after a bid process during Fiscal Year 2020.
- The FY 2021 capital construction and acquisition includes extensive investment in streets, sidewalks, and storm-water drainage improvements funded by the ½ cent capital improvement sales tax, ¼ cent storm water and parks tax, ¼ cent transportation tax, and tax increment financing revenue. Planned improvements include both maintenance of existing systems and construction of new infrastructure.
- Projected improvements for the Farmington Regional Airport include easement acquisition to eliminate existing airspace obstructions at the north end of the airport. All project expenses are funded through a 90% cash match from the Federal Aviation Administration and the Missouri Department of Transportation.
- The local economy is expected to remain stable with minimal growth due to a slow national and regional economy resulting from COVID-19. Consistent and growing employment levels in local industries and expanding medical services may be expected; however, the competitive environment for brick-and-mortar retail locations from online sales continues to stagnate sales tax growth.

Debt Service Summary:

The City utilizes debt to finance large capital expenditures. Outstanding debt obligations include: (1) Missouri Association of Municipal Utilities lease purchase agreement for the fire station; (2) Revenue bond issue for expansion of the west waste water treatment plant; (3) Certificates of Participation for the radionuclide treatment plants and the east waste water treatment plant ultraviolet disinfection equipment; (4) Equipment lease purchase agreements for a fire aerial truck and a sewer vacuum truck; (5) Certificates of Participation for the Farmington Public Library, Police Station renovations, and Farmington Water Park expansion; and (6) Certificates of Participation for the 2016 Sewer System Improvements. Two additional equipment lease purchases are planned including a three year lease purchase for a new street sweeper and sludge truck.

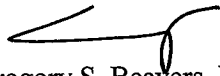
The annual operating budget is a dynamic fiscal planning tool. It is important to recognize that changing conditions and revised priorities may result in amendments to department or fund budgets throughout the year. City Council, in collaboration with professional staff, should continuously monitor the budget performance of individual activities and make regular

adjustments to the budget as necessary to ensure that the overall financial position of the City is within established ranges.

The net discretionary revenue available for capital improvements and equipment replacement will continue to be reduced until economic activity taxes begin to grow at a pace that is at least consistent with the growth in expenses. The City Council and management staff must be cognizant of the unrestricted fund balance targets and adjust planned spending to ensure that the minimum balances are preserved and maintained. Additionally, underperforming or outmoded programs should be reviewed and eliminated to reallocate available resources to other requirements.

We are confident that the City of Farmington will continue to prosper economically and that the efforts of the City Council, our numerous volunteer boards and commissions, along with the professional staff will continue to provide an environment that encourages the growth of businesses and offers an exceptional quality of life for its residents.

Respectfully submitted,



Gregory S. Beavers, MPPA
City Administrator



Michelle Daniel
Finance Director

FUND ACCOUNTING OVERVIEW

The basic concept of fund accounting and the types of funds that exist in the Farmington City Government are defined as follows.

Fund Accounting

Unlike most private enterprises, the City provides many services, which, if they were not provided by a government agency, would be considered monopolistic. Therefore, many of the private sector controls, such as price, no longer ensure that services are provided in the most effective and efficient manner possible. Also, unlike private enterprise, governments have the ability to raise revenues through taxes rather than through the exchange of goods or services. Taxes are not usually applied strictly on the basis of the services received in exchange.

These two basic differences between private enterprise and governments have led taxpayers and other groups with particular interests in government to seek means of controlling the expenditures of government. Legal and political constraints have been instituted which require governments to expend moneys in certain restricted ways. Certain resources, such as some federal grants, are legally available only if they are used for specific programs, like community development block grants. A city is required to refund these resources if not used within the specific conditions established by law or the grant agreement.

In order to account for these resources and the related expenditures, an accounting theory based on a measurement unit called a fund was developed. Instead of putting all of a city's resources together in one set of accounts and then trying to figure which ones are related, a city's resources are accounted for in separate sub-entities called funds.

Each fund is a self-balancing set of accounts that records all the activity concerning the assets, liabilities, fund balances, revenues and expenditures needed to carry on a specific activity. The separation of the city's activities into funds allows the city to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.

The city will maintain the minimum number of funds necessary to satisfy statutory, regulatory, and accounting requirements, as well as providing adequate information for management decision making.

Fund Types

All of the city funds are classified into two broad fund types. These fund types are governmental and proprietary.

Governmental Funds

Governmental fund operations are usually financed from involuntary resources such as taxes or other sources not generally related to the operation itself or necessarily in proportion to the service or benefit provided. Governmental fund operations are accounted for using a modified accrual basis of accounting. The governmental funds utilized by the city include:

General Fund - The general fund is the chief operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund. Activities involved in this fund typically include general government, public safety, finance, personnel, public works,

and recreation.

Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of long-term debt principle and interest. Activities involved in this fund typically include bond covenants that require the use of a debt service fund or funds are that are being accumulated for debt service payments in future years.

Tourism Tax Fund - The tourism tax fund is a special revenue fund used by the city to account for those tax revenues received from the hotel/motel tax. Activities in this fund are limited to the receipt of taxes and expenditures related to the tourism bureau with which the City has contracted services. This tax is 5% on all sleeping rooms of hotels and motels. The tax, originally set to expire August 1, 2016, was extended by the tax payers.

District Municipal Fund - The district municipal fund is a special revenue fund used by the city to account for those tax revenues received and distributed as a part of tax sharing agreement projects. Activities in this fund are limited to the receipt of proportionate economic activity tax revenues. Tax monies transferred to the fund from other governmental funds within the City will be accounted for as inter-fund transfers to ensure that revenue is not double counted.

Special Allocation Fund - The special allocation fund is a special revenue fund used by the city to account for those tax revenues received from tax increment financing districts. Activities in this fund are limited to the receipt of payments in lieu of taxes, incremental property tax revenues, and incremental economic activity tax revenues. Tax increment monies transferred to the Special Allocation Fund from other governmental funds within the City will be accounted for as interfund transfers to ensure that revenue is not double counted.

Storm Water / Parks Tax Fund - The storm water / parks tax fund is a special revenue fund used by the city to account for those tax revenues received from the storm water and parks tax. Activities in this fund are limited to the receipt of taxes and expenditures related to improving the storm water drainage system and park expenses. This tax is 1/4% and does not expire until September 30, 2022.

Transportation Tax Fund - The transportation tax fund is a special revenue fund used by the city to account for those tax revenues received from the transportation tax. Activities in this fund are limited to the receipt of taxes and expenditures related to improving the transportation system. This tax is 1/4% and does not expire until September 30, 2022.

Capital Improvement Fund - The capital improvement fund is used to account for resources designated to and expenses related to the acquisition of major capital assets or facilities. (Minor acquisitions are financed from regular operating funds.) Activities involved in this fund typically include bond projects where the debt is being repaid with governmental fund resources and major capital improvements being paid for from a capital sales tax. The capital sales tax is 1/2% and does not expire until March 31, 2024.

Proprietary Funds

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing both goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. Said user charges are to be determined such that revenues earned less expenses incurred (net income) is appropriate for capital maintenance, public policy, management control, accountability, and other appropriate purposes. In some cases, there is a limitation

on the amount of user charges that can be implemented, in these cases, the use of an enterprise fund allows the City to effectively measure the amount of subsidies required from the general government.

Proprietary funds not subsidized by the General Fund will make a payment in lieu of taxes (pilot) to the General Fund. The pilot shall be based on a percentage of revenues deemed sufficient to cover administrative services rendered and shall not be accounted for as interfund transfers.

Examples: Civic Complex, Airport, Electric, Water, and Sewer

Fund Balance Reserves

The city must maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Additionally, adequate reserve levels are necessary to provide the city with the ability to exercise flexibility in financial planning and development of future projects as well as demonstrate financial strength to external agencies. The following general guidelines will be used for budgeting and management decision making purposes.

Governmental Fund Reserves

General Fund Reserve Policy – The General Fund should maintain an unassigned fund balance reserve at a minimum rate of seventeen percent (17%) of combined regular general fund, civic complex fund, and airport fund operating expenses and a maximum rate of thirty-four percent (34%) of combined operating expenses. A minimum rate of seventeen percent (17%) of operating expenses will strive to be maintained on a regular basis.

Due to a concentration of sales tax revenue with one business representing a significant portion of the City's sales tax revenue, a contingency reserve of 25% of annual general sales tax revenue will be maintained and can be utilized with Council approval in the event of economic hardship and provide resources to meet emergency expenditures in the event of a disaster. Contingency reserves will be utilized predicated upon a vote of the City Council.

If the City falls below the designated seventeen percent of unassigned reserves or utilizes contingency reserves, a plan to replenish the funds to the designated percent will be set forth ensuring the replenishment of the funds within a twenty-four month (24) period.

In the event the City exceeds the above defined thirty-four percent maximum unassigned fund balance, the excess reserves will be used upon a vote of council for pay-as-you-go capital expenditures or for the prepayment of existing debt.

Other Governmental Funds – Special revenue funds are used to account for resources that are legally restricted for specific purposes. Since the purpose of a special revenue fund is to demonstrate that the restricted resources have been spent for their intended purpose, there is no need to maintain a reserve.

Debt Service Funds are utilized to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest. Therefore, there is no need to maintain a reserve.

Capital projects funds are for the main purpose of tracking spending on capital projects and equipment replacement. Therefore, there is no need to maintain a reserve.

For each of the above mentioned funds, it is important to note that a fund balance may exist, but any

balance is limited to the purpose of the fund.

It will be the intent of the city that operating reserves at the end of a fiscal year in excess of the recommended maximum will be budgeted and expended in the next fiscal year unless designated toward an upcoming project.

Proprietary Fund Reserves – Proprietary funds need to maintain a reserve in order to provide continuity through extreme events, deal with normal cash fluctuations, maintain rate stability and fund capital investment. Working capital (current assets less current liabilities) will be used as the basis for enterprise funds operating reserves. The Electric, Water, and Sewer enterprise funds are intended to be largely or wholly self-sufficient funds. Therefore, these funds shall attempt to maintain a working capital balance of 25% to 42% of expenditures with a target of at least 90 days. Of the working capital reserve, the City will strive to maintain a minimum cash balance target of 17% of expenditures calculated utilizing 100% of all personnel and operating expenditures with the exception of the power purchased, which will be included at 75% of annual cost.

Use of the reserves, will be defined in the annual budget and/or budget amendments and will be predicated upon the adoption of the budget by a vote of the City Council.

Additionally, each major enterprise fund will maintain a cash reserve for depreciation and replacement sufficient to cover reasonably anticipated equipment replacement. The City has elected to strive for a target of the prior three years average depreciation as a depreciation and replacement reserve. In the event the reserve is utilized, a plan to replenish the funds to the previous amount will be set forth ensuring the replenishment of the funds within a twenty-four month (24) period. Depreciation and replacement reserves will be utilized predicated upon a vote of the City Council.

BUDGET STRUCTURE

The City of Farmington budget is approved by ordinance. The adoption of the budget is done at the fund level. However, department and line item amounts are included as incidental information to assist in the monitoring of performance to budget throughout the fiscal year.

Budget responsibility lies as follows:

- Fund level – City Council, City Administrator, & Finance Director
- Department level – Department Heads

The City utilizes a twelve-digit account number (FFF-DDD-SS-OOOO) for the tracking of revenues and expenses. Account numbers listed in the budget are defined as shown:

Fund (FFF) - All financial activity of the City must be recorded in a fund. This is the level at which the budget is approved by the City Council.

Department (DDD) - The department or division that has budgetary responsibility for an expenditure.

Sub-department or Functional Area (SS) - The sub-department or functional area allows budget items to be broken down further within a department. Sub-departments or functional areas may be requested by the appropriate department head and are approved and assigned by the Finance Director. An example of this is seen in the Civic Center where expenses are tracked by functional area, i.e., administration, facilities, aquatics, concessions, special events, programs, and senior services.

Object (OOOO) - All financial activity in the city must be recorded to an object or line item.

Objects include:

- Asset Accounts (1000-1999)
- Liability Accounts (2000-2999)
- Fund Balance (Equity) Accounts (3000-3999)
- Revenue Accounts (4000-4999)
- Expense Accounts:
 - Personnel (5000-5999)
 - Operational (6000-6999)
 - Capital (7000-7999)



“A Community of Tradition and Progress”

VISION STATEMENT

Farmington will be a regional center for economic development, culture and recreation, retail trade, and medical services supported by a well-managed city government that fosters a high quality of life for its residents, and preserves our natural and historic resources.

MISSION STATEMENT

We will provide the highest achievable standard of public service to all who live, visit, or work in Farmington by:

- (1) ensuring the protection of life and property,
- (2) providing safe, efficient, and reliable public infrastructure,
- (3) offering cultural and recreational facilities and programs that are accessible to all persons,
- (4) developing and expanding economic opportunity for residents,
- (5) protecting and preserving natural, historical, and cultural resources,
- (6) providing exemplary customer service, and
- (7) assuring an open and accessible government.

VALUES

RESPECT. We will show respect for our citizens through courteous and responsive service, and demonstrate civility in our communication and dialogue.

INNOVATION. We will seek innovative solutions to deliver exceptional public services that are effective and efficient.

RESPONSIVENESS. We will meet emerging expectations of our community through strong relationships and collaboration with our citizens and partner agencies.

INTEGRITY. We will pursue our duties with honesty, fairness, and high ethical standards.

ACCOUNTABILITY. We will earn public respect by accepting full responsibility for our decisions and our actions.

EXCELLENCE. We will strive for excellence in our operation, management, and planning of the City.

FARMINGTON, MISSOURI MAYOR AND CITY COUNCIL

Mayor Larry Forsythe
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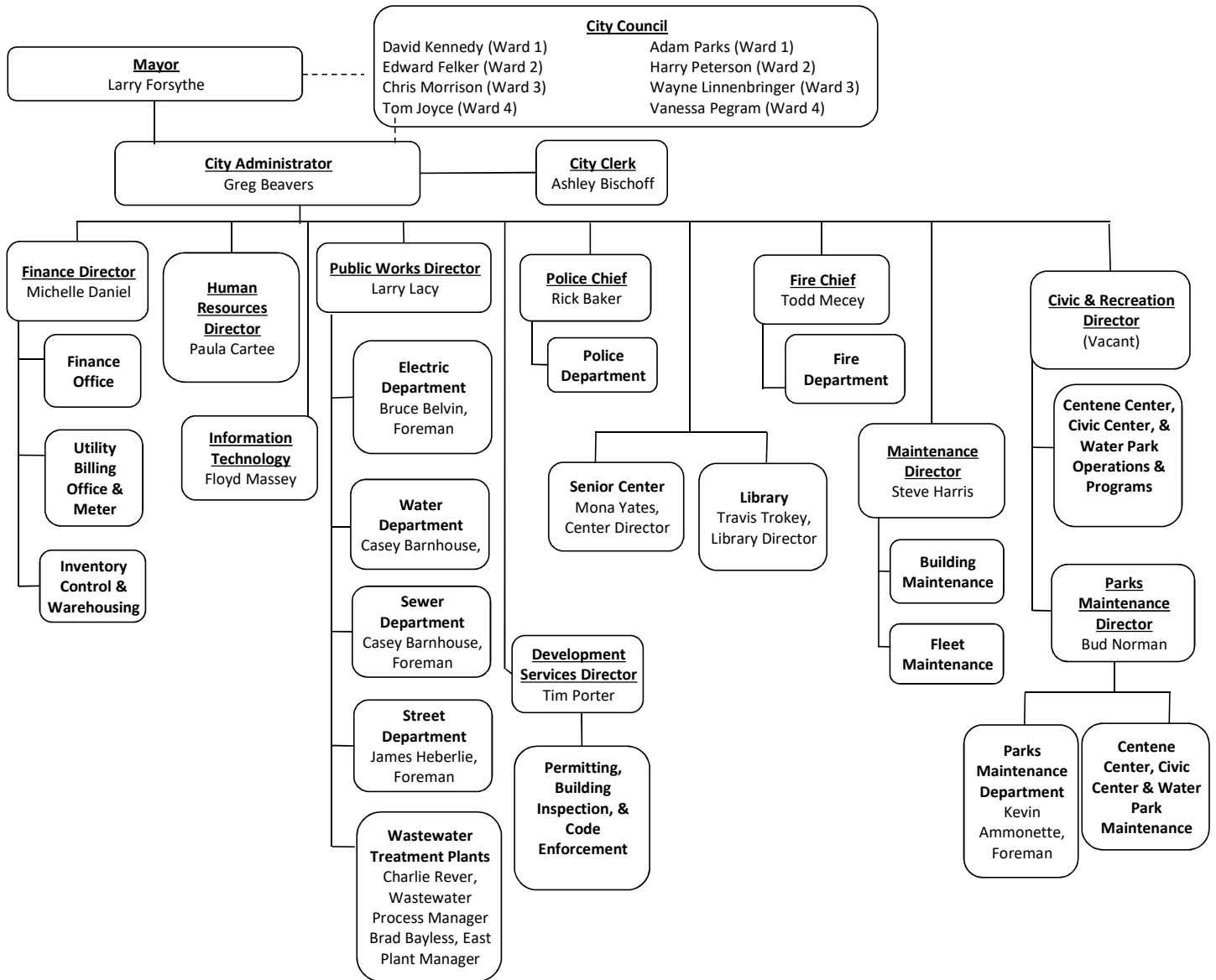
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Vanessa Pegram
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ORGANIZATIONAL CHART
*At time of adoption



City of Farmington
FY2021 Budget - Original
Governmental Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
GENERAL FUND						
Administration	\$ 1,526,500	\$ 817,300	\$ 400,300	\$ 0	\$ 0	\$ 308,900
Reserve	\$ 50,000	\$ 0	\$ 245,000	\$ 0	\$ 0	\$ (195,000)
Police	\$ 344,300	\$ 2,459,200	\$ 381,000	\$ 0	\$ 78,000	\$ (2,573,900)
Municipal Court	\$ 10,400	\$ 101,100	\$ 13,300	\$ 0	\$ 0	\$ (104,000)
Fire	\$ 300	\$ 1,256,000	\$ 175,300	\$ 321,500	\$ 40,000	\$ (1,792,500)
Streets	\$ 704,000	\$ 685,000	\$ 215,300	\$ 41,900	\$ 240,000	\$ (478,200)
Parks	\$ 451,300	\$ 669,300	\$ 278,000	\$ 0	\$ 585,000	\$ (1,081,000)
Library	\$ 35,800	\$ 327,700	\$ 142,700	\$ 0	\$ 0	\$ (434,600)
Maintenance	\$ 0	\$ 359,600	\$ 262,100	\$ 0	\$ 0	\$ (621,700)
Planning and Development	\$ 65,500	\$ 312,300	\$ 92,700	\$ 0	\$ 0	\$ (339,500)
	\$ 3,188,100	\$ 6,987,500	\$ 2,205,700	\$ 363,400	\$ 943,000	\$ (7,311,500)
Sales Tax (Reserve Dept.)	\$ 4,510,000					\$ (2,801,500)
Administrative PILOTS	\$ 1,428,600					\$ (1,372,900)
Lease Proceeds					\$ 240,000	\$ (1,132,900)
Transfer for Administrative Costs Allocations	\$ 527,600					\$ (605,300)
Transfer to/from Storm Water & Parks Tax Fund			\$ 820,000		\$ 0	\$ 214,700
Transfer from Capital Projects Fund				\$ 154,500	\$ 561,000	\$ 930,200
Transfer to District Municipal Fund - <i>Tax Sharing Agreements</i>			\$ (230,000)			\$ 700,200
Transfer to Special Allocation - <i>TIF Increment</i>			\$ (361,000)			\$ 339,200
Transfer to Civic Complex Fund - <i>Operations</i>			\$ (163,000)			\$ 176,200
DEBT SERVICE FUND						
Debt Service	\$ 0	\$ 0	\$ 0	\$ 1,367,500	\$ 0	\$ (1,367,500)
Net transfer from Special Allocation				\$ 380,900		\$ (986,600)
Net transfer from Capital Projects				\$ 986,600		\$ 0
TOURISM TAX FUND						
Tourism	\$ 301,000	\$ 0	\$ 301,000	\$ 0	\$ 0	\$ 0
DISTRICT MUNICIPAL FUND						
Department 70	\$ 0	\$ 0	\$ 135,000	\$ 0	\$ 0	\$ (135,000)
Department 71	\$ 0	\$ 0	\$ 210,000	\$ 0	\$ 0	\$ (210,000)
	\$ 0	\$ 0	\$ 345,000	\$ 0	\$ 0	\$ (345,000)
Net transfer from General Fund	\$ 230,000					\$ (115,000)
Net transfer from Capital Projects	\$ 115,000					\$ 0

City of Farmington
FY2021 Budget - Original
Governmental Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>SPECIAL ALLOCATION FUND</u>						
General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Downtown-Karsch Redev.	\$ 665,500	\$ 0	\$ 515,500	\$ 0	\$ 125,000	\$ 25,000
City TIF Proceeds Transfer	\$ 450,500					\$ 475,500
Transfer to Debt Service				\$ (380,900)		\$ 94,600
Highway 67 Redev.	\$ 535,100	\$ 0	\$ 918,800	\$ 0	\$ 0	\$ (383,700)
City TIF Proceeds Transfer	\$ 383,700					\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>STORM WATER LOCAL PARKS TAX FUND</u>						
Storm Water Local Parks	\$ 1,160,000	\$ 0	\$ 40,000	\$ 0	\$ 360,000	\$ 760,000
Transfer to/from General Fund (Parks Department)			\$ (820,000)		\$ 0	\$ (60,000)
Transfer from/to Special Allocation Fund - <i>TIF increment</i>			\$ (135,100)			\$ (195,100)
Transfer to Civic Complex Fund			\$ (225,000)			\$ (420,100)
<i>Funded from Reserves</i>					\$ 420,100	\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>TRANSPORTATION TAX FUND</u>						
Transportation	\$ 1,364,500	\$ 0	\$ 105,000	\$ 0	\$ 1,345,000	\$ (85,500)
Transfer from Capital Projects			\$ 0		\$ 406,000	\$ 320,500
Transfer from/to Special Allocation Fund - <i>TIF increment</i>			\$ (135,100)		\$ 0	\$ 185,400
Transfer to Airport Fund			\$ (14,700)			\$ 170,700

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>CAPITAL PROJECTS FUND</u>						
Capital Projects	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
Sales Tax	\$ 2,255,000					\$ 2,265,000
Transfer to General Fund				\$ (154,500)	\$ (561,000)	\$ 1,549,500
Transfer to Transportation Fund					\$ (406,000)	\$ 1,143,500
Transfer to District Municipal Fund - <i>Tax Sharing Agreements</i>			\$ (115,000)			\$ 1,028,500
Transfer to Special Allocation - <i>TIF Increment</i>			\$ (203,000)			\$ 825,500
Transfer to Debt Service				\$ (986,600)		\$ (161,100)
Transfer to Civic Center - <i>Capital</i>				\$ (186,200)	\$ (20,000)	\$ (367,300)
Transfer to Airport fund					\$ (10,000)	\$ (377,300)
<i>Funded from reserves</i>					\$ 377,300	\$ 0

City of Farmington
FY2021 Budget - Original
Proprietary Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
CIVIC COMPLEX FUND						
Civic Center, Centene, Water Park	\$ 1,424,200	\$ 916,500	\$ 805,400	\$ 186,200	\$ 20,000	\$ (503,900)
Senior Center	\$ 379,600	\$ 172,000	\$ 297,100	\$ 0	\$ 0	\$ (89,500)
	\$ 1,803,800	\$ 1,088,500	\$ 1,102,500	\$ 186,200	\$ 20,000	\$ (593,400)
Net transfer from General Fund - <i>Operations Subsidy</i>			\$ 163,000			\$ (430,400)
Net transfer from Storm Water & Parks Tax Fund - <i>Operations Subsidy</i>			\$ 225,000			\$ (205,400)
Net transfer from Capital Projects Fund				\$ 186,200	\$ 20,000	\$ 800

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
AIRPORT FUND						
Airport Operations	\$ 342,900	\$ 60,500	\$ 297,100	\$ 0	\$ 0	\$ (14,700)
Grant Proceeds and Expenses	\$ 90,000	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ (10,000)
	\$ 432,900	\$ 60,500	\$ 297,100	\$ 0	\$ 100,000	\$ (24,700)
Net transfer from Transportation Fund					\$ 14,700	\$ (10,000)
Net transfer from Capital Projects Fund					\$ 10,000	\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
SEWER FUND						
Sewer	\$ 3,544,800	\$ 837,000	\$ 1,301,800	\$ 1,367,400	\$ 442,000	\$ (403,400)
Intergovernmental Contracts	\$ 48,000	\$ 59,500	\$ 5,900	\$ 0	\$ 0	\$ (17,400)
	\$ 3,592,800	\$ 896,500	\$ 1,307,700	\$ 1,367,400	\$ 442,000	\$ (420,800)
Transfer for Administrative Costs Allocation			\$ (112,800)			\$ (533,600)
<i>Funded from Reserves</i>				\$ 533,600		\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
ELECTRIC UTILITY FUND						
Electric Operations	\$ 3,934,000	\$ 1,192,000	\$ 2,749,000	\$ 0	\$ 342,000	\$ (349,000)
Power Purchased	\$ 17,700,000	\$ 0	\$ 17,700,000	\$ 0	\$ 0	\$ 0
	\$ 21,634,000	\$ 1,192,000	\$ 20,449,000	\$ 0	\$ 342,000	\$ (349,000)
Transfer for Administrative Costs Allocation			\$ (220,300)			\$ (569,300)
<i>Funded from Reserves</i>					\$ 569,300	\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
WATER UTILITY FUND						
Water	\$ 2,607,400	\$ 434,500	\$ 1,962,800	\$ 977,700	\$ 397,000	\$ (1,164,600)
Intergovernmental Contracts	\$ 870,000	\$ 59,000	\$ 249,500	\$ 0	\$ 0	\$ 561,500
	\$ 3,477,400	\$ 493,500	\$ 2,212,300	\$ 977,700	\$ 397,000	\$ (603,100)
Transfer for Administrative Costs Allocation			\$ (194,500)			\$ (797,600)
<i>Funded from Reserves</i>					\$ 797,600	\$ 0

**Cash & Cash Equivalents Roll Forward
FY2021 Budget**

Cash & Cash Equivalents	Governmental Funds	Proprietary Funds	Grand Total
Undesignated Checking Account	\$ 2,552,170	\$ 7,509,782	\$ 10,061,953
Certificates Of Deposit	12,000	5,000	17,000
Other Cash Accounts	272,160	300,000	572,160
Depreciation and Replacement Reserves	0	1,415,000	1,415,000
Contingency Reserves	1,075,000	0	1,075,000
Transient Tax Account	500,037	0	500,037
District Municipal Account	0	0	0
Special Allocation Checking Account	0	0	0
Karsch-Downtown District	213,141	0	213,141
Hwy 67 District	53,437	0	53,437
Project Accounts	0	0	0
Sales Tax Receipts	2,402,165	0	2,402,165
Debt Services Accounts	59,138	1,210,842	1,269,980
Utility & Builder Deposits	0	504,052	504,052
Sewer Debt SRF Accounts	0	698,617	698,617
<u>Reserves @ 9/30/2019</u>	7,139,248	11,643,293	18,782,542
<u>Cash Held for Other Funds</u>	0	0	0
<u>Estimated Changes in Cash due to Receivables & Liabilities</u>	(730,960)	(1,837,427)	(2,568,388)
<u>Adjusted Cash 09/30/2019</u>	6,408,288	9,805,866	16,214,154
<u>Change in Cash - FY2020 Original Budget</u>	(548,700)	(1,034,600)	(1,583,300)
<u>Change in Cash - FY2020 Budget Amendment #1</u>	(235,100)	(132,000)	(367,100)
<u>Change in Cash - FY2020 Budget Amendment #2</u>	(985,500)	652,300	(333,200)
<u>Establishment of Contingency Reserve</u>	37,000	(37,000)	0
<u>Projected Cash 09/30/2020</u>	4,675,988	9,254,566	13,930,554
<u>Change in Cash - FY2021 Original Budget</u>	(355,900)	(1,899,700)	(2,255,600)
<u>Contingency Reserve Transfer</u>	3,950	(3,950)	0
<u>Carry Over</u>	510,000	100,000	610,000
<u>Projected Cash 09/30/2021</u>	4,834,038	7,450,916	12,284,954
Unrestricted Cash Reserves	2,361,870	4,320,505	6,682,375
<i>Target Reserve Minimum Threshold (17%)</i>	<i>2,057,884</i>	<i>4,912,337</i>	
<i>Target Reserve Maximum Threshold (34%)</i>			
<i>Operating Budget (Capital not included)</i>	12,105,200	25,324,500	
<i>Percent of Operating Budget</i>	20%	17%	
Assigned Cash Reserves			
Contingency Reserve (25% of general sales tax)	1,127,500	0	1,127,500
Wilson Rozier Repairs	56,567	0	56,567
Storm Water Detention	0	0	0
Depreciation/Replacement (3 yr avg)	0	1,300,000	1,300,000
Committed Cash Reserves			
Green Space/Playgrounds	0	0	0
Restricted Cash Reserves			
Operations	0	591,478	591,478
Liabilities (Deposits and Debt Reserves)	81,849	1,088,933	1,170,782
Capital Projects	1,039,311	0	1,039,311
Sewer Depr. & Replacement Funds (\$810,000)	0	150,000	150,000
TIF Projects			
Karsch-Downtown District	166,942	0	166,942
Hwy 67 District	0	0	0

Notes:

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

**Cash & Cash Equivalents Roll Forward
FY2021 Budget**

Governmental Funds

	General	Debt Service	Transient Tax	District Municipal Fund	Special Allocation	Parks and Storm Water Tax Fund	Transportation Tax Fund	Capital Projects
Cash & Cash Equivalents								
Undesignated Checking Account	\$ 2,552,170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates Of Deposit	12,000							
Other Cash Accounts	272,160							
Depreciation and Replacement Reserves	0							
Contingency Reserves	1,075,000							
Transient Tax Account			500,037					
District Municipal Account				0				
Special Allocation Checking Account					0			
Karsch-Downtown District					213,141			
Hwy 67 District					53,437			
Project Accounts								
Sales Tax Receipts						860,797	148,718	1,392,651
Debt Services Accounts								59,138
Utility & Builder Deposits								
Sewer Debt SRF Accounts								
<u>Reserves @ 9/30/2019</u>	3,911,331	0	500,037	0	266,579	860,797	148,718	1,451,789
<u>Cash Held for Other Funds</u>	0	0	0	0	0	0	0	0
<u>Estimated Changes in Cash due to Receivables & Liabilities</u>	(127,994)	0	(500,037)	0	(53,437)	(2,369)	(47,124)	0
<u>Adjusted Cash 09/30/2019</u>	3,783,337	0	0	0	213,142	858,428	101,594	1,451,789
<u>Change in Cash - FY2020 Original Budget</u>	(400,100)	0	0	0	(82,000)	(100,000)	198,600	(165,200)
<u>Change in Cash - FY2020 Budget Amendment #1</u>	(156,800)	0	0	0	(72,400)	19,100	57,000	(82,000)
<u>Change in Cash - FY2020 Budget Amendment #2</u>	100,200	0	0	0	13,600	(75,800)	(283,500)	(740,000)
<u>Establishment of Contingency Reserve</u>	37,000							
<u>Projected Cash 09/30/2020</u>	3,363,637	0	0	0	72,342	701,728	73,694	464,589
<u>Change in Cash - FY2021 Original Budget</u>	176,200	0	0	0	94,600	(420,100)	170,700	(377,300)
<u>Contingency Reserve Transfer</u>	3,950							
<u>Carry Over</u>	24,000					80,000	0	406,000
<u>Projected Cash 09/30/2021</u>	3,567,787	0	0	0	166,942	361,628	244,394	493,289
Unrestricted Cash Reserves	2,361,871	0	0	0	0	0	0	0
<i>Target Reserve Minimum Threshold (17%)</i>	<i>2,057,884</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
<i>Target Reserve Maximum Threshold (34%)</i>	<i>4,115,768</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
<i>Operating Budget (Capital not included)</i>	<i>12,105,200</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
<i>Percent of Operating Budget</i>	<i>20%</i>							
Assigned Cash Reserves	<i>1,127,500</i>							
Contingency Reserve (25% of general sales tax)	1,127,500							
Wilson Rozier Repairs	56,567	0	0	0	0	0	0	0
Storm Water Detention	0	0	0	0	0	0	0	0
Depreciation/Replacement (3 yr avg)	0	0	0	0	0	0	0	0
Committed Cash Reserves								
Green Space/Playgrounds	0	0	0	0	0	0	0	0
Restricted Cash Reserves								
Operations	0	0	0	0	0	0	0	0
Liabilities (Deposits and Debt Reserves)	21,849	0	0	0	0	0	0	60,000
Capital Projects	0	0	0	0	0	361,628	244,394	433,289
Sewer Depr. & Replacement Funds (\$810,000)	0	0	0	0	0	0	0	0
TIF Projects								
Karsch-Downtown District	0	0	0	0	166,942	0	0	0
Hwy 67 District	0	0	0	0	0	0	0	0

Notes:

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

**Cash & Cash Equivalents Roll Forward
FY2021 Budget**

Cash & Cash Equivalents	Proprietary Funds				
	Civic Recreation Complex	Airport	Sewer	Electric Fund	Water Fund
Undesignated Checking Account	\$ 98,573	\$ 169,280	\$ 522,208	\$ 5,572,878	\$ 1,146,843
Certificates Of Deposit				5,000	
Other Cash Accounts				300,000	
Depreciation and Replacement Reserves	260,000	25,000	200,000	500,000	430,000
Contingency Reserves					
Transient Tax Account					
District Municipal Account					
Special Allocation Checking Account					
Karsch-Downtown District					
Hwy 67 District					
Project Accounts					
Sales Tax Receipts					
Debt Services Accounts			738,316		472,527
Utility & Builder Deposits				504,052	
Sewer Debt SRF Accounts			698,617		
<u>Reserves @ 9/30/2019</u>	358,573	194,280	2,159,140	6,881,930	2,049,370
<u>Cash Held for Other Funds</u>	0	0	0	0	0
<u>Estimated Changes in Cash due to Receivables & Liabilities</u>	(67,876)	(852)	(120,682)	(1,515,762)	(132,256)
<u>Adjusted Cash 09/30/2019</u>	290,697	193,429	2,038,459	5,366,168	1,917,114
<u>Change in Cash - FY2020 Original Budget</u>	(5,600)	(46,800)	(5,100)	(1,034,800)	57,700
<u>Change in Cash - FY2020 Budget Amendment #1</u>	(31,500)	(15,000)	(53,000)	(20,000)	(12,500)
<u>Change in Cash - FY2020 Budget Amendment #2</u>	(9,900)	11,000	(20,400)	520,600	151,000
<u>Establishment of Contingency Reserve</u>					(37,000)
<u>Projected Cash 09/30/2020</u>	243,697	142,629	1,959,959	4,831,968	2,076,314
<u>Change in Cash - FY2021 Original Budget</u>	800	0	(533,600)	(569,300)	(797,600)
<u>Contingency Reserve Transfer</u>					(3,950)
<u>Carry Over</u>				100,000	
<u>Projected Cash 09/30/2021</u>	244,497	142,629	1,426,359	4,362,668	1,274,764
Unrestricted Cash Reserves	9,497	42,629		3,443,616	824,764
<i>Target Reserve Minimum Threshold (17%)</i>	N/A	N/A	607,172	3,678,970	626,195
<i>Target Reserve Maximum Threshold (34%)</i>					
<i>Operating Budget (Capital not included)</i>	N/A	N/A	3,571,600	21,641,000	3,683,500
<i>Percent of Operating Budget</i>			17%	16%	22%
				87%	
Assigned Cash Reserves					
Contingency Reserve (25% of general sales tax)					
Wilson Rozier Repairs	0	0	0	0	0
Storm Water Detention	0	0	0	0	0
Depreciation/Replacement (3 yr avg)	235,000	100,000	0	515,000	450,000
Committed Cash Reserves					
Green Space/Playgrounds	0	0	0	0	0
Restricted Cash Reserves					
Operations	0	0	591,478	0	0
Liabilities (Deposits and Debt Reserves)	0	0	684,881	404,052	0
Capital Projects	0	0	0	0	0
Sewer Depr. & Replacement Funds (\$810,000)	0	0	150,000	0	0
TIF Projects					
Karsch-Downtown District	0	0	0	0	0
Hwy 67 District	0	0	0	0	0

Notes:

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

City of Farmington
Net Fund Transfer Detail
For the Period: 10/1/2020-9/30/2021

	GOVERNMENTAL FUNDS								PROPRIETARY FUNDS					
	General Fund	Debt Service Fund	Tourism Tax Fund	District Municipal Fund	Special Allocation Fund	Parks & Storm Water Fund	Transportation Fund	Capital Project Fund	Civic Complex Fund	Airport Fund	Sewer Fund	Electric Fund	Water Fund	Grand Total
TRANSFER TO:														
General Fund	3,491,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ (820,000)	\$ 0	\$ (715,500)	\$ 0	\$ 0	\$ (288,200)	\$ (1,343,800)	\$ (324,200)	\$ 0
Total	3,491,700	0	0	0	0	(820,000)	0	(715,500)	0	0	(288,200)	(1,343,800)	(324,200)	0
Debt Service Fund														
TIF Project Costs		380,900			(380,900)									0
Sales Tax Revenue		986,600						(986,600)						0
Total	0	1,367,500	0	0	(380,900)	0	0	(986,600)	0	0	0	0	0	0
Tourism Fund														0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Municipal Fund	(230,000)			345,000				(115,000)						0
Total	(230,000)	0	0	345,000	0	0	0	(115,000)	0	0	0	0	0	0
Special Allocation Fund	(361,000)				834,200	(135,100)	(135,100)	(203,000)						0
Total	(361,000)	0	0	0	834,200	(135,100)	(135,100)	(203,000)	0	0	0	0	0	0
Parks & Storm Water Fund	0					0								0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Fund					0		406,000	(406,000)						0
Total	0	0	0	0	0	0	406,000	(406,000)	0	0	0	0	0	0
Capital Projects Fund								0						0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Civic Complex Fund	(163,000)					(225,000)		(206,200)	594,200					0
Total	(163,000)	0	0	0	0	(225,000)	0	(206,200)	594,200	0	0	0	0	0
Airport Fund	0						(14,700)	(10,000)		24,700				0
Total	0	0	0	0	0	0	(14,700)	(10,000)	0	24,700	0	0	0	0
Electric Fund														0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Fund														0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer Fund					0			0			0		0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Transfers	\$ 2,737,700	\$ 1,367,500	\$ 0	\$ 345,000	\$ 453,300	\$ (1,180,100)	\$ 256,200	\$ (2,642,300)	\$ 594,200	\$ 24,700	\$ (288,200)	\$ (1,343,800)	\$ (324,200)	\$ 0

CITY OF FARMINGTON
DEBT ROLL FORWARD SCHEDULE

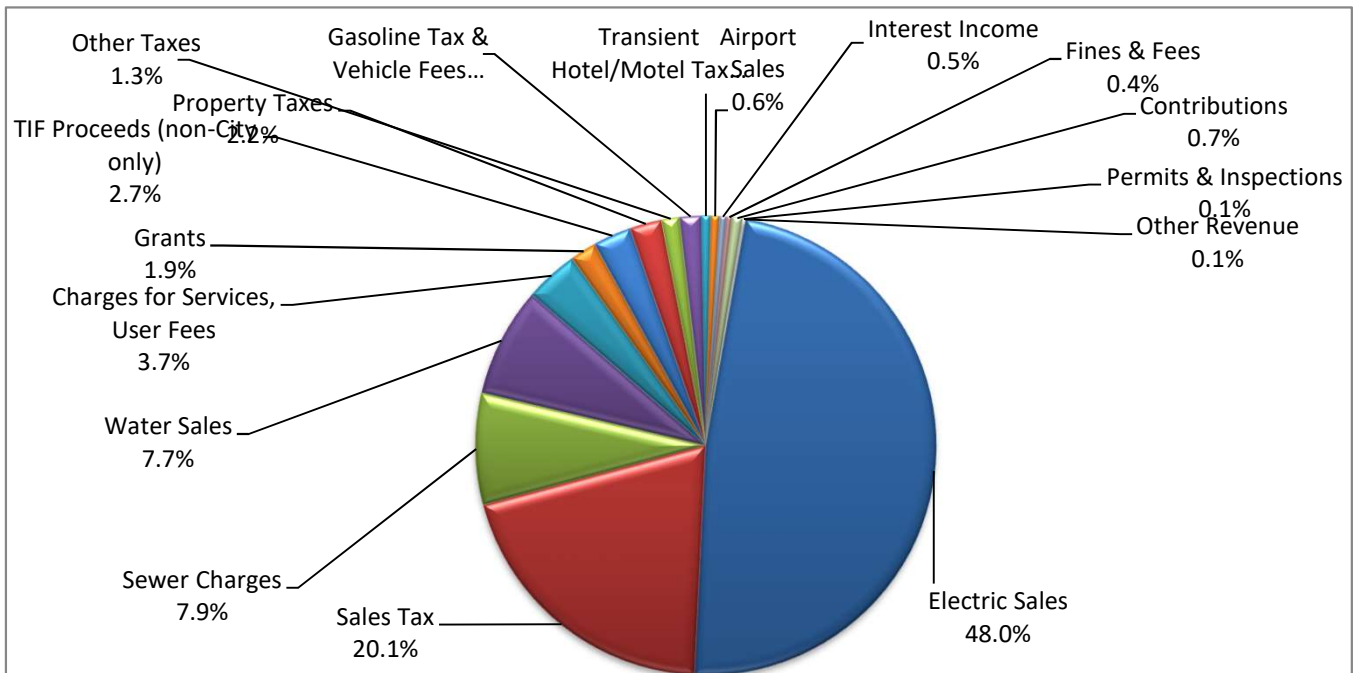
		Balance September 30, 2020	Additions	Deductions	Balance September 30, 2021	Maturity
<u>Governmental Activities</u>						
Capital Leases:						
Firestation Lease	Special Allocation Fund	\$ 1,973,000		\$ (307,000)	\$ 1,666,000	2029
Aerial Lease	Capital Projects Fund	1,417,664		(300,166)	1,117,498	2025
Street Sweeper	Capital Projects Fund	0	240,000	(39,100)	200,900	2024
Certificates of Participation: Series 2014 - Library, Police Station and Water Park Improvements	Capital Projects Fund	3,680,000	-	(885,000)	2,795,000	2024
Total Governmental Activities		\$ 7,070,664	\$ 240,000	\$ (1,531,266)	\$ 5,779,398	
		Balance September 30, 2020	Additions	Deductions	Balance September 30, 2021	
<u>Business-type Activities</u>						
Capital Leases:						
Civic Center HVAC System	Capital Projects Fund	\$ 331,549		\$ (178,558)	\$ 152,991	2022
COP Sr2011-Radionuclide Project	Water Fund	925,000		(925,000)	0	2021
Sludge Truck	Sewer Fund	0	240,000	(39,100)	200,900	2024
COP Sr2011-Treatment Plant UV Proj	Sewer Fund	210,000		(210,000)	0	2021
COP Sr2016 -Sewer System	Sewer Fund	4,420,000		(595,000)	3,825,000	2026
Premium	Sewer Fund	80,035		(13,339)	66,696	2026
Revenue Bonds:						
Series 2000A - West Treatment Plant	Sewer Fund	360,000		(360,000)	0	2021
Due to State of Missouri	Sewer Fund	252,000		(252,000)	0	2021
Total Business-type Activities		\$ 6,578,584	\$ 240,000	\$ (2,572,997)	\$ 4,245,587	
TOTAL CITY WIDE		\$ 13,649,248	\$ 480,000	\$ (4,104,263)	\$ 10,024,985	

City of Farmington - Fiscal Year 2021

Revenue Sources

*Inter-Fund Transfers/PILOTs and Lease Proceeds not Included

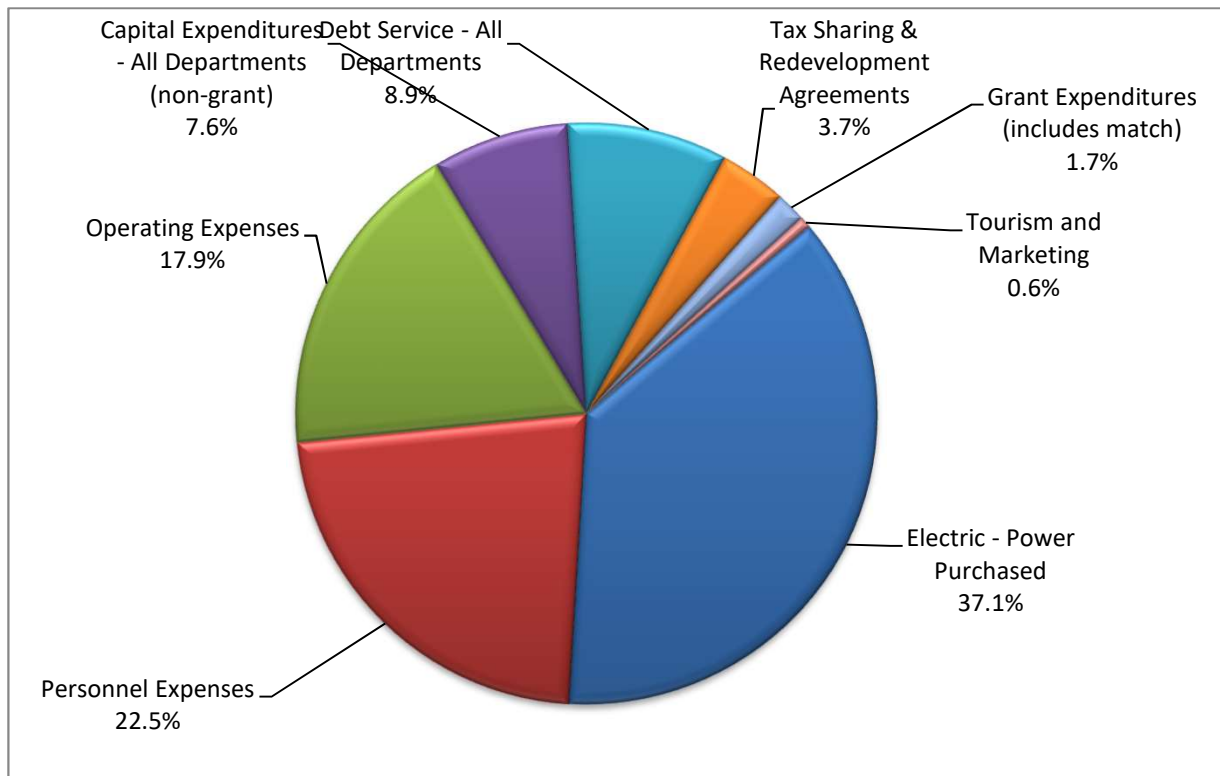
Category	ORIGINAL BUDGET	
	Amount	Percent
Electric Sales	\$ 21,562,000	47.99%
Sales Tax	\$ 9,015,000	20.06%
Sewer Sales	\$ 3,484,500	7.76%
Water Sales	\$ 2,590,400	5.77%
Charges for Services, User Fees	\$ 1,679,700	3.74%
Grants	\$ 837,500	1.86%
TIF Proceeds (non-City only)	\$ 1,200,000	2.67%
Property Taxes (net of collection fee)	\$ 1,009,000	2.25%
Intergovernmental - Water	\$ 870,000	1.94%
Other Taxes	\$ 575,000	1.28%
Gasoline Tax & Vehicle Fees	\$ 669,000	1.49%
Transient Hotel/Motel Tax	\$ 300,000	0.67%
Airport Sales	\$ 273,900	0.61%
Interest Income & Discounts	\$ 221,400	0.49%
Fines & Fees	\$ 173,700	0.39%
Contributions	\$ 331,400	0.74%
Zoning/Building Permits & Inspections	\$ 65,500	0.15%
Intergovernmental - Sewer	\$ 48,000	0.11%
Other Revenue	\$ 24,100	0.05%
Total Revenue	\$ 44,930,100	100.00%



**City of Farmington - Fiscal Year 2021 Budget
Expense Summary**

* Infer-fund Transfers/PILOTs not included

Category	AMENDED BUDGET	
	Amount	Percent
Electric - Power Purchased	\$ 17,700,000	37.1%
Personnel Expenses	\$ 10,718,500	22.5%
Operating Expenses	\$ 8,567,700	17.9%
Capital Expenditures - All Departments (non-grant)	\$ 3,624,000	7.6%
Debt Service - All Departments	\$ 4,262,200	8.9%
Tax Sharing & Redevelopment Agreements	\$ 1,778,300	3.7%
Grant Expenditures (includes match)	\$ 789,000	1.7%
Tourism and Marketing	\$ 301,000	0.6%
Total Expenditures	\$ 47,740,700	100.0%

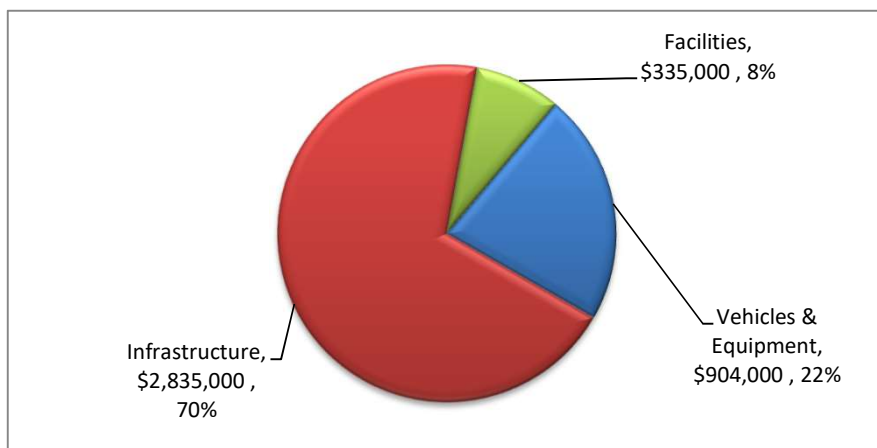


Fiscal Year 2021 Budget
Capital Expenditures
**Includes grant capital expenditures*

Fund	Department	Type	Description	Amount
General	Police	Vehicles	Police Cars - c/o 24k	\$34,000
	Police	Equipment	Equipment - Generator	\$24,000
	Police	Equipment	Equipment - Radios & communication upgrade	\$20,000
	Fire	Equipment	Equipment - P25 Radio Upgrade	\$40,000
	Streets	Equipment	Equipment - Street Sweeper	\$240,000
	Parks	Equipment	Equipment - Mower	\$20,000
	Parks	Facilities	System Replacement - Sports Complex Sunshade	\$15,000
	Parks	Infrastructure	System Replacement - All Inclusive Playground	\$500,000
	Parks	Facilities	System Replacement - Parking Lot Overlays	\$50,000
Special Allocation	Downtown TIF	Infrastructure	Downtown Parking Lot & Street Improvement	\$125,000
Storm Water Tax	Storm water	Infrastructure	Storm Water Drainage Improv.	\$280,000
	Storm water	Infrastructure	Storm Water Improvements - Maple Street Sidewalk and Karsch Cr	\$80,000
Transportation Tax	Transportation	Infrastructure	Sidewalk Improv. (Maple Sidewalk)	\$339,000
	Transportation	Infrastructure	Street Improvements	\$600,000
	Transportation	Infrastructure	Street Improv. (Pine St Extension)	\$406,000
				<hr/>
				\$ 2,773,000
Civic Complex	Complex	Facilities	Facility Improvements - Front Desk	\$20,000
Airport	Airport	Infrastructure	Engineering & Land Acquisition	\$100,000
Electric	Electric	Infrastructure	System Improvements - Substation Regulators	\$40,000
	Electric	Infrastructure	System Improvements - Burks Road 10MVA Substation (c/o)	\$100,000
	Electric	Infrastructure	Sys. Improv. - Circuit 25, Overall Rd to US 67	\$100,000
	Electric	Vehicles	Equipment - Utility Truck (1/3)	\$12,000
	Electric	Facilities	Facility Imp - Warehouse Sprinkler System	\$90,000
Water	Water	Infrastructure	Capital System - Main Replacements	\$100,000
	Water	Facilities	System Improvements - Chlorine Ventilation Systems (Well houses)	\$70,000
	Water	Facilities	Facility Improvements - Warehouse Sprinklers	\$90,000
	Water	Vehicles	Equipment - Truck (c/o)	\$100,000
	Water	Vehicles	Equipment - Service Truck Replacement (1/2)	\$25,000
	Water	Vehicles	Equipment - Utility Truck Replacement (1/3)	\$12,000
Sewer	Sewer	Vehicles	I & I Improvements (Collection System CIPP)	\$100,000
	Sewer	Infrastructure	Main Extensions	\$50,000
	Sewer	Infrastructure	Main Extension/Replacement - Pine Trails Subdivision c/o	\$15,000
	Sewer	Equipment	Equipment & Vehicles - Sludge Truck	\$240,000
	Sewer	Vehicles	Vehicles - Service Truck (1/2)	\$25,000
	Sewer	Vehicles	Vehicles - Utility Truck (1/3)	\$12,000
				<hr/>
				\$ 1,301,000

Total Capital Costs City-Wide:

Vehicles & Equipment	\$	904,000
Infrastructure	\$	2,835,000
Facilities	\$	335,000
	\$	<hr/> 4,074,000



<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 Amended</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-161-00-4110	Property Taxes	\$ 927,377	\$ 966,170	\$ 985,892	\$ 1,025,000	\$ 1,035,000
101-161-00-4111	Prop Taxes Collection Fee	(22,653)	(22,489)	(24,195)	(26,000)	(26,000)
101-161-00-4112	Allowance For Bad Debt	(3,569)	(17,072)	(8,460)	0	0
101-161-00-4121	Financial Inst. Tax	8,006	8,723	4,816	4,500	4,500
101-161-00-4122	Railroad & Utility Tax	6,568	6,286	6,033	5,500	5,500
101-161-00-4150	Gross Receipts Bus. Tax	471,593	409,044	350,370	300,000	280,000
101-161-00-4160	Other Taxes (Sur Tax)	60,500	62,883	61,566	71,500	70,000
101-161-00-4200	Business Licenses (Tax)	99,560	139,029	123,338	120,000	120,000
101-161-00-4320	Rental Income	9,064	9,500	9,700	8,200	9,500
101-161-00-4802	Cash Over/Short	100	(5)	0	0	0
101-161-00-4803	Discounts/Pcard Rebate	808	2,263	0	22,800	23,000
101-161-00-4810	Admin Misc Revenue	5,743	4,278	15,235	3,800	5,000
101-161-00-4811	Pilot Payments	1,415,280	1,455,960	1,454,774	1,461,200	1,428,600
		2,978,377	3,024,569	2,979,068	2,996,500	2,955,100
PERSONNEL EXPENSES						
101-161-00-5001	Administration Salaries	434,270	446,759	480,840	526,000	550,000
101-161-00-5002	Administrative Overtime	188	1,812	1,331	3,500	2,000
101-161-00-5003	Part-Time Salaries	29,500	32,583	34,285	43,000	40,000
101-161-00-5004	Administration Payroll Tax	34,558	36,361	38,898	43,000	45,000
101-161-00-5005	Health & Dental Insurance	52,347	52,427	57,672	70,000	75,000
101-161-00-5006	Retirement Contribution Expense	43,333	40,640	40,017	43,000	50,000
101-161-00-5007	Worker's Compensation Expense	313	(311)	465	1,500	1,500
101-161-00-5010	Employee Recognition Prog.	22,206	30,433	30,336	32,000	32,000
101-161-00-5011	Emp Incentive/Tuition Reimb.	1,566	5,722	5,867	10,000	10,000
101-161-00-5015	Safety Committee Activity	3,782	321	724	2,500	5,000
101-161-00-5021	Training	5,010	4,693	3,727	5,000	5,000
101-161-00-5024	Uniform Special Account	0	0	441	300	300
101-161-00-5036	Unemployment Claims	0	0	0	500	500
101-161-00-5041	Contract & Temp. Labor	1,560	1,549	1,054	100	1,000
		628,633	652,988	695,657	780,400	817,300
OPERATING EXPENSES						
101-161-00-6001	Penalties	(13)	2	(222)	0	0
101-161-00-6005	Telephone And Utilities	42,011	41,579	52,275	55,000	55,000
101-161-00-6006	Legal Services	31,306	29,000	29,000	38,000	38,000
101-161-00-6007	Accounting And Finance	30,000	27,375	31,300	28,000	30,000
101-161-00-6008	Engineering	2,158	450	0	1,000	500
101-161-00-6009	Other Professional Services	3,335	0	485	500	1,000
101-161-00-6010	Dues & Subscriptions	10,625	6,728	18,273	7,000	8,000
101-161-00-6011	Travel Expense	1,624	2,028	3,609	3,000	3,500
101-161-00-6013	Office Supplies	14,626	19,800	15,296	20,000	15,000
101-161-00-6014	Postage And Printing	23,355	23,626	21,684	25,000	25,000
101-161-00-6016	Vehicle Gas/Oil	631	1,031	1,039	1,000	1,000
101-161-00-6018	Bldg Repairs & Maintenance	59,552	19,376	27,972	40,000	30,000
101-161-00-6020	Other Equip. Rep. & Maintenance	0	0	55	300	300
101-161-00-6022	Comp. & Network Equipment (Non-Ca	99,335	104,864	88,720	130,000	100,000
101-161-00-6030	Community Devel Activities	31,474	23,342	22,198	22,000	30,000
101-161-00-6046	Misc. Equipment & Supplies	804	449	189	500	500
101-161-00-6062	Council Expenses & Projects	8,950	12,601	26,163	15,000	15,000
101-161-00-6074	Contracts	42,352	51,278	43,317	45,000	45,000
101-161-00-6079	Contracts - Economic Development	0	0	0	0	0
101-161-00-6098	Cost of Rentals Upkeep	280	2,904	1,326	3,000	2,500
		402,407	366,434	382,681	434,300	400,300
CAPITAL EXPENSES						
101-161-00-7802	Office Furniture	0	0	0	15,000	0
101-161-00-7804	Facility Improvements	0	0	0	45,000	0
		0	17,710	0	60,000	0
	Net Revenue Less Expenses	\$ 1,947,338	\$ 1,987,437	\$ 1,900,730	\$ 1,721,800	\$ 1,737,500

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-175-00-4101	General Sales Tax	\$ 4,131,439	\$ 4,367,960	\$ 4,374,762	\$ 4,444,200	\$ 4,510,000
101-175-00-4601	Interest Income - Unallotted	21,366	42,716	61,879	26,000	40,000
101-175-00-4701	Drug Task Force Grant Rcpt	121,446	145,055	88,570	0	0
101-175-00-4704	MOCCA CDBG Grant Receipts	224,891	375,853	118,248	175,000	0
101-175-00-4705	SFC CARES Grant Receipts	0	0	0	50,000	0
101-175-00-4802	Insurance Reimbursements	97,662	47,456	27,902	10,000	10,000
101-175-00-4820	Land Sales Receipts	0	64,740	0	0	0
101-175-00-4824	Gain On Sale/Trade Fixed Asst	0	40,254	21,425	0	0
101-175-00-4915	Transfer From Special Allocation (TIF Fund)	49,418	0	0	17,000	0
101-175-00-4916	Transfer From Storm Water/Parks	252,896	463,485	631,026	591,000	820,000
101-175-00-4921	Transfer From Capital Projects	560,625	225,818	84,405	531,000	715,500
101-175-00-4928	Transfer From Electric - <i>Admin Costs Alloc</i>	0	0	700,000	0	220,300
101-175-00-4929	Transfer From Water - <i>Admin Costs Alloc</i>	0	0	375,000	37,000	194,500
101-175-00-4927	Transfer from Sewer - <i>Admin Costs Alloc</i>	0	0	0	0	112,800
		5,459,744	5,773,335	6,483,216	5,881,200	6,623,100
PERSONNEL EXPENSES						
		0	0	0	0	0
OPERATING EXPENSES						
101-175-00-6034	Insurance Claims	75,757	4,622	325	10,000	10,000
101-175-00-6035	Insurance Contracts	142,368	175,691	194,264	225,000	235,000
101-175-00-6060	Auction Expense	0	4,083	0	0	0
101-175-00-6063	Land Sale/Purchase Expense	1,155	0	0	0	0
101-175-00-6701	Police Grant-Task Force Exp.	121,446	145,055	88,570	0	0
101-175-00-6704	MOCCA CDBG Grant Disbursements	224,891	375,853	118,248	175,000	0
101-175-00-6914	Transfer To District Municipal Fund	191,923	211,132	216,816	258,000	230,000
101-175-00-6915	Transfer to Special Allocation	310,551	310,057	346,322	390,000	361,000
101-175-00-6916	Transfer to Storm Water Parks Fund	0	0	89,301	200,000	0
101-175-00-6924	Transfer To Civic Complex	171,888	130,144	0	200,000	163,000
101-175-00-6925	Transfer To Airport Fund	451,000	0	0	0	0
		1,690,979	1,356,638	1,053,845	1,458,000	999,000
	Net Revenue Less Expenses	\$ 3,768,765	\$ 4,416,698	\$ 5,429,371	\$ 4,423,200	\$ 5,624,100

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-265-00-4401	Animal Control Fines & Fees	\$ 232	\$ 559	\$ 383	\$ 300	\$ 300
101-265-00-4411	Court Fines	295,809	233,614	226,340	164,000	175,000
101-265-00-4412	Allowance For Bad Debt	(43,209)	(11,260)	2,816	(25,000)	(15,000)
101-265-00-4502	Contributions	367	405	0	0	0
101-265-00-4701	Public Safety Grants <i>(incl 50% match body armor,</i>	14,496	5,400	7,830	35,000	27,000
101-265-00-4702	Contributions (R7 SRO)	59,541	60,913	88,826	92,000	100,000
101-265-00-4704	Communication Center Contributions	68,000	73,667	62,333	34,000	0
101-265-00-4705	MADTF Contributions	0	0	0	0	54,000
101-265-00-4800	Miscellaneous Revenue	0	2	25	0	0
101-265-00-4811	Police Training(Court)	5,828	6,593	3,209	3,200	3,000
		401,064	369,892	391,761	303,500	344,300
PERSONNEL EXPENSES						
101-265-00-5001	Police Salaries	1,443,888	1,459,142	1,660,296	1,600,000	1,609,000
101-265-00-5002	Police Overtime	121,940	146,519	161,132	150,000	167,000
101-265-00-5003	Police Part-Time Salaries	23,684	26,336	26,100	27,000	26,000
101-265-00-5004	Police Payroll Taxes	117,191	121,843	137,526	132,200	141,000
101-265-00-5005	Health & Dental Insurance	259,170	262,166	294,449	286,000	287,000
101-265-00-5006	Retirement Contribution Expense	97,894	79,599	99,970	95,300	105,800
101-265-00-5007	Worker's Compensation Expense	42,838	41,300	41,889	43,100	52,400
101-265-00-5015	Safety Supplies	306	2,105	0	2,000	2,000
101-265-00-5021	Education & Training	9,745	9,615	11,213	10,000	20,000
101-265-00-5022	Emergency Management Training	0	675	0	0	0
101-265-00-5024	Uniform Allowance	36,882	36,059	42,761	36,100	46,000
101-265-00-5041	Contract Labor	2,880	2,708	2,700	3,000	3,000
		2,156,418	2,188,065	2,478,036	2,384,700	2,459,200
OPERATING EXPENSES						
101-265-00-6005	Utilities	66,361	41,645	47,539	46,000	50,000
101-265-00-6009	Other Prof. Services	290	1,785	895	1,600	1,500
101-265-00-6010	Dues & Subscriptions	7,075	13,515	21,078	15,000	15,000
101-265-00-6011	Travel & Meals <i>(incl. \$3k f/MACIT Banq.)</i>	7,288	12,698	7,601	13,000	10,000
101-265-00-6013	Office Supplies	8,344	8,591	4,881	9,000	8,000
101-265-00-6014	Postage & Printing	4,516	4,191	7,191	5,000	7,500
101-265-00-6016	Gas & Oil	59,970	68,348	78,100	65,000	78,000
101-265-00-6018	Building Repair & Maintenance <i>(evid rm vent)</i>	21,112	21,527	24,818	25,000	25,000
101-265-00-6020	Other Equipment Rep./Maintenance	35,871	6,246	4,549	5,000	5,000
101-265-00-6022	Equipment (Non-cap)	14,611	19,409	7,340	45,000	0
101-265-00-6042	Animal Control Materials	1,418	2,539	4,405	2,500	3,500
101-265-00-6044	Animal Materials-Canine Unit	4,817	19,452	4,589	6,500	5,000
101-265-00-6046	Other Supplies & Materials	1,894	2,494	725	3,800	3,500
101-265-00-6072	Emergency System Maintenance	6,190	5,947	34,123	20,000	30,000
101-265-00-6074	Contracts	87,222	27,253	69,916	80,000	80,000
101-265-00-6080	Public Safety Materials <i>(includes \$3k f/weapons)</i>	35,040	36,385	9,113	40,000	35,000
101-265-00-6703	Grant Expenses - <i>(Body armor replacement)</i>	0	0	0	0	24,000
		362,020	292,025	326,861	382,400	381,000
CAPITAL EXPENSES						
101-265-00-7601	Vehicles - <i>c/o 24k</i>	0	0	110,517	7,000	34,000
101-265-00-7602	Police Cars <i>(4)- c/o</i>	165,116	147,517	64,585	185,000	0
101-265-00-7604	Equipment - <i>Generator</i>	0	0	0	0	24,000
101-265-00-7604	Equipment - <i>Radios & communication upgrade</i>	0	0	0	0	20,000
		165,116	147,517	175,102	192,000	78,000
Net Revenue Less Expenses		\$ (2,282,490)	\$ (2,257,715)	\$ (2,588,237)	\$ (2,655,600)	\$ (2,573,900)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-266-00-4211	Court Cost Fees & Charges	16,964	16,583	14,306	11,000	\$ 10,000
101-266-00-4214	CVC General Fund	530	518	445	500	400
101-266-00-4801	Misc. Copies/Research	0	1	0	0	0
101-266-00-4802	Returned Check Fees	50	25	0	0	0
101-266-00-4803	Cash Over/Short	0	0	8	0	0
		17,544	17,127	14,758	11,500	10,400
PERSONNEL						
101-266-00-5001	Court Salaries	39,093	41,975	34,388	30,000	39,000
101-266-00-5002	Court Overtime	1,776	5,063	(1,788)	2,000	2,000
101-266-00-5003	Part-Time Salaries	30,351	42,258	29,763	34,000	36,000
101-266-00-5004	Municipal Ct. Payroll Tax	6,191	6,832	4,750	6,000	6,000
101-266-00-5005	Health & Dental Insurance Expense	8,456	10,595	8,067	10,000	10,000
101-266-00-5006	Retirement Contribution Expense	4,604	5,655	3,007	3,500	4,000
101-266-00-5007	Worker's Compensation Expense	240	239	191	300	300
101-266-00-5021	Training	200	125	625	500	800
101-266-00-5024	Uniform Cost			\$ 37	0	0
101-266-00-5041	Contract & Temporary Labor			5,793	5,000	3,000
		90,912	112,742	84,832	91,300	101,100
OPERATING EXPENSES						
101-266-00-6006	Legal & Other Professional Fees	900	3,553	0	500	500
101-266-00-6010	Dues & Subscriptions	420	461	475	500	500
101-266-00-6011	Travel Expense	1,440	910	1,896	1,500	2,200
101-266-00-6013	Office Supplies	347	545	1,965	700	600
101-266-00-6014	Postage & Printing	450	1,379	1,118	1,500	1,500
101-266-00-6018	Building Repair & Maintenance	0	113	2,275	1,500	0
101-266-00-6020	Other Equip. Repair/Maintenance	146	82	0	0	0
101-266-00-6074	Contracts	8,132	423	7,257	8,200	8,000
		11,834	7,465	14,986	14,400	13,300
	Net Revenue Less Expenses	\$ (85,202)	\$ (103,080)	\$ (85,059)	\$ (94,200)	\$ (104,000)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-267-00-4301	Hydrant Pressure ID Tag Revenue	39	39	0	0	0
101-267-00-4501	Contributions & Donations	50	0	200	0	0
101-267-00-4701	Federal Fire Act Grant Revenue	935	0	0	0	0
101-267-00-4800	Misc. & CPR Class Revenues	1,495	425	1,290	500	300
101-267-00-4801	Lease/Insurance Proceeds	0	0	0	1,545,000	0
101-267-00-4803	Incident Costs Recovery	0	2,022	13,683	13,000	0
101-267-00-4810	Misc. Revenue	514	6,091	0	1,700	0
		3,033	8,577	15,173	1,560,200	300
PERSONNEL EXPENSES						
101-267-00-5001	Fire Salaries	475,999	507,924	595,273	630,000	676,000
101-267-00-5002	Fire Overtime	94,180	106,799	126,495	133,000	140,000
101-267-00-5003	Part-Time Salaries	48,654	46,129	52,974	48,000	55,000
101-267-00-5004	Fire Dept. Payroll Tax	45,627	48,655	56,670	60,000	70,000
101-267-00-5005	Health & Dental Insurance Expense	87,639	97,072	108,448	123,000	130,000
101-267-00-5006	Retirement Contribution Expense	54,259	66,458	73,641	86,000	85,000
101-267-00-5007	Worker's Compensation Expense	35,364	33,754	34,818	40,000	40,000
101-267-00-5021	Ed. Training & Prevention	8,606	5,003	9,838	9,500	15,000
101-267-00-5024	Uniform Allowance <i>(includes turn-out gear)</i>	51,300	16,978	24,558	35,000	45,000
101-267-00-5025	Unemployment Claims	79	0	49	0	0
		901,708	928,772	1,082,765	1,164,500	1,256,000
OPERATING EXPENSES						
101-267-00-6005	Utilities	29,551	30,460	35,970	36,000	38,000
101-267-00-6010	Dues & Subscriptions	0	2,325	225	2,000	2,000
101-267-00-6011	Travel Expense	3,300	2,252	4,105	3,500	4,000
101-267-00-6013	Office Supplies	480	1,593	2,218	2,000	2,000
101-267-00-6014	Postage & Printing	1,449	598	2,004	1,000	1,000
101-267-00-6016	Gas & Oil	12,262	14,799	17,310	15,000	17,000
101-267-00-6018	Building Maintenance	20,935	12,740	19,800	15,000	17,000
101-267-00-6020	Equipment Repair & Maintenance	8,032	6,622	5,507	8,000	8,000
101-267-00-6022	Equipment <i>(includes Fit Tester f/SCBA masks, furnishi</i>	4,923	4,395	126,837	90,000	26,000
101-267-00-6030	Public Awareness Activities	551	504	1,689	1,000	1,800
101-267-00-6046	Other Supplies & Materials	3,993	2,955	2,259	4,000	3,500
101-267-00-6047	Hazmat Trailer Equip & Supply	423	9,042	9,083	5,000	10,000
101-267-00-6072	Emergency System Maintenance	99	0	0	0	0
101-267-00-6074	Contracts	13,071	14,307	13,653	15,000	15,000
101-267-00-6080	Public Safety Materials	29,689	20,780	29,301	28,000	30,000
101-267-00-6200	Lease Purchase Payments - Interest	3,504	0	0	8,200	21,300
101-267-00-6201	Lease Purchase Payments - Principal - Truck	275,210	0	0	125,800	300,200
101-267-00-6202	Lease Purchase Payments - Pumper Rebuild Int	4,404	2,348	408	0	0
101-267-00-6203	Lease Purchase Payments - Pumper Rebuild Princ	140,289	142,345	83,996	0	0
		552,164	268,066	354,366	359,500	496,800
CAPITAL EXPENSES						
101-267-00-7601	Equipment - <i>P25 Radio Upgrade</i>	53,270	26,066	24,204	0	40,000
101-267-00-7602	Fire truck - <i>Mini Pumper Equipment</i>	0	409,159	60,184	0	0
101-267-00-7603	Trucks & Movers - <i>Aerial Truck</i>	0	0	0	1,545,000	0
		53,270	435,225	84,388	1,545,000	40,000
Net Revenue Less Expenses		\$ (1,504,109)	\$ (1,623,486)	\$ (1,506,346)	\$ (1,508,800)	\$ (1,792,500)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-364-00-4141	Motor Fuel Tax	\$ 445,988	\$ 431,966	\$ 439,229	\$ 418,000	\$ 438,000
101-364-00-4142	Motor Vehicle Tax	208,721	224,570	220,276	220,000	231,000
101-364-00-4201	Street Cut Fees	3,490	16,366	21,816	20,000	20,000
101-364-00-4210	Storm Water Detention Impact Fee	27,117	18,249	15,489	55,000	15,000
101-364-00-4502	Contributions and Donations	0	0	\$ 500	0	0
101-364-00-4800	Street Misc	1,016	781	778	0	0
101-364-00-4801	Lease Proceeds	0	0	0	0	240,000
		686,332	691,932	698,087	713,000	944,000
PERSONNEL EXPENSES						
101-364-00-5001	Street Salaries	343,609	386,891	396,756	400,000	425,000
101-364-00-5002	Street Overtime	7,575	14,140	21,481	7,500	20,000
101-364-00-5003	Part-time Salaries	15,055	11,075	11,668	10,000	15,000
101-364-00-5004	Street Payroll Tax	26,635	30,104	31,703	30,000	37,000
101-364-00-5005	Health & Dental Insurance Expense	75,081	81,129	84,496	90,000	95,000
101-364-00-5006	Retirement Contribution Expense	34,967	37,054	32,265	35,000	40,000
101-364-00-5007	Worker's Compensation Expense	20,976	20,213	19,714	20,000	25,000
101-364-00-5015	Safety	518	256	814	500	500
101-364-00-5021	Training	4,330	2,606	2,361	3,000	3,000
101-364-00-5024	Uniform Allowance	4,723	6,534	6,603	7,000	7,000
101-364-00-5036	Unemployment Claims	1,378	2,261	1,604	2,000	2,000
101-364-00-5041	Contract Labor - Mowing & Work Release	2,198	7,223	5,963	13,500	15,500
		537,043	599,485	615,430	618,500	685,000
OPERATING EXPENSES						
101-364-00-6001	Fines, Penalties & Damages	13,911	1,537	4,697	0	0
101-364-00-6005	Utilities	7,590	7,121	7,779	7,300	8,300
101-364-00-6008	Engineering	15,326	14,876	8,299	20,000	20,000
101-364-00-6010	Dues & Subscriptions	660	141	182	500	500
101-364-00-6011	Travel	54	167	468	500	500
101-364-00-6013	Office Supplies	33	665	1,571	3,000	1,000
101-364-00-6014	Printing (Street Maps)	962	744	1,250	1,000	1,000
101-364-00-6016	Gas & Oil	39,270	45,278	56,114	40,000	50,000
101-364-00-6017	Equipment Maintenance	665	1,115	709	2,000	2,000
101-364-00-6018	Bldg Repairs	5,910	2,250	2,546	2,500	2,500
101-364-00-6020	Other Equip. Repair & Maintenance	274	1,030	4,416	1,000	1,000
101-364-00-6022	Equipment (Non-capital)	8,764	6,827	3,782	12,500	3,500
101-364-00-6026	Small Tools	2,713	3,036	2,405	4,000	3,000
101-364-00-6041	Snow & Ice Control Materials	4,587	0	1,437	9,800	10,000
101-364-00-6043	Traffic Control Materials	24,504	46,562	42,071	40,000	0
101-364-00-6045	Weed & Mosquito Control Chemicals	977	1,333	2,176	3,000	3,000
101-364-00-6046	Other Supplies & Materials	3,695	5,367	7,199	7,000	7,000
101-364-00-6048	Landfill/Garbage Disposal	1,797	6,589	8,007	0	7,000
101-364-00-6052	Street Cut Permit Repairs	0	21,407	29,530	40,000	30,000
101-364-00-6053	Street Maintenance	42,189	74,946	96,864	65,000	0
101-364-00-6055	Drainage Maintenance	18,653	36,017	37,506	0	0
101-364-00-6074	Contracts	60,105	29,013	35,347	69,000	65,000
101-364-00-6200	Lease - Interest	0	0	0	0	2,800
101-364-00-6201	Lease - Principal	0	0	0	0	39,100
		252,636	306,019	354,357	328,100	257,200
CAPITAL EXPENSES						
101-364-00-7601	Equipment	50,062	148,479	115,308	0	0
101-364-00-7601	Equipment - <i>Dump Truck</i>	0	0	0	150,000	0
101-364-00-7605	Equipment - <i>Street Sweeper</i>	0	46,661	0	0	240,000
		50,062	195,140	115,308	150,000	240,000
	Net Revenues Less Expenses	\$ (153,410)	\$ (408,711)	\$ (387,008)	\$ (383,600)	\$ (238,200)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-368-00-4229	Organized Activities & Events	\$ 1,912	\$ 10,999	\$ 8,988	\$ 4,000	\$ 9,000
101-368-00-4262	Park Preparation Fees	2,624	6,656	2,675	5,000	2,500
101-368-00-4264	Park Pavilion Fees	9,750	9,512	11,080	6,000	9,500
101-368-00-4266	Adult League Fees	3,535	3,575	1,375	1,000	1,500
101-368-00-4267	Merchant League Fees & Sponsors	12,285	14,297	13,500	10,000	14,000
101-368-00-4268	Soccer League Fees & Sponsors	8,920	14,860	11,829	9,700	8,000
101-368-00-4269	Outdoor Flag Football League			3,855	5,300	5,000
101-368-00-4301	Advertising Sales - WR Fence	3,750	4,000	4,000	3,500	3,500
101-368-00-4303	Concession Sales	36,240	41,223	29,372	31,000	45,000
101-368-00-4551	Contributions & Donations	2,200	10,450	1,750	500	165,000
101-368-00-4552	Bike Hostel Donations	4,166	3,988	2,576	500	3,000
101-368-00-4701	Grants					185,000
101-368-00-4800	Miscellaneous Revenue	524	209	296	300	300
101-368-00-4801	Charge Card Fees	(61)	0	0	0	0
101-368-00-4802	Cash Over/Short	(241)	(1)	65	0	0
		85,604	119,768	91,361	76,800	451,300
PERSONNEL EXPENSES						
101-368-00-5001	Park Salaries	242,379	270,585	295,706	292,000	365,000
101-368-00-5002	Park Overtime	12,810	19,792	17,865	15,000	25,000
101-368-00-5003	Part-Time Salaries	14,346	15,142	12,471	12,000	16,000
101-368-00-5004	Park Payroll Tax	20,135	22,815	24,361	24,000	35,000
101-368-00-5005	Health & Dental Insurance Expense	56,942	61,270	68,731	73,000	95,000
101-368-00-5006	Retirement Contribution Expense	23,416	22,428	24,468	27,000	34,000
101-368-00-5007	Worker's Compensation Expense	9,142	8,795	8,723	10,000	12,000
101-368-00-5015	Safety	28	135	379	300	300
101-368-00-5021	Training	1,225	3,600	870	2,000	2,000
101-368-00-5024	Uniform Allowance	4,298	4,808	2,332	5,000	5,000
101-368-00-5041	Contract & Temporary Labor	9,017	11,726	13,844	38,000	80,000
		393,739	441,096	469,750	498,300	669,300
OPERATING EXPENSES						
101-368-00-6001	Fines & Penalties	562	(48)	0	0	0
101-368-00-6005	Utilities	61,544	53,377	52,701	54,000	57,000
101-368-00-6009	Other Professional Services	0	6,325	0	0	0
101-368-00-6010	Dues & Subscriptions	264	803	1,233	800	800
101-368-00-6011	Travel Expense	583	118	175	200	500
101-368-00-6013	Office Supplies	70	424	426	500	500
101-368-00-6014	Postage & Printing	1,148	932	586	500	1,000
101-368-00-6016	Gas & Oil	15,605	24,177	22,156	16,000	22,000
101-368-00-6018	Bldg Repairs & Maintenance	25,012	16,516	6,434	9,000	9,000
101-368-00-6020	Other Equip. Repair & Maintenance	2,911	6,254	11,754	5,000	5,000
101-368-00-6022	Equipment (Non-capital)	399	35,671	14,376	0	0
101-368-00-6026	Small Tools	2,000	1,947	3,648	2,000	2,000
101-368-00-6030	Activities & Events	22,354	27,164	34,202	30,000	30,000
101-368-00-6045	Chemical Supplies & Material	1,731	2,308	2,654	1,500	1,500
101-368-00-6046	Other Supplies & Materials	446	251	2,768	500	500
101-368-00-6072	System Maintenance	102,158	100,193	75,323	70,000	100,000
101-368-00-6074	Contracts & Comm. <i>(includes tractor rental 4500)</i>	16,315	19,090	15,590	18,000	18,000
101-368-00-6091	Cost of Goods Sold - Concessions	17,875	22,327	8,929	20,000	30,000
101-368-00-6810	Charge Card Expenses	0	127	130	200	200
		270,977	317,956	253,084	228,200	278,000
CAPITAL EXPENSES						
101-368-00-7601	Equipment - <i>Mower</i>	77,618	0	0	0	20,000
101-368-00-7801	System Replacement	137,228	81,124	17,799	0	0
101-368-00-7801	System Replacement - <i>Sports Complex Sunshade</i>	0	0	0	0	15,000
101-368-00-7801	System Replacement - <i>All Inclusive Playground</i>	0	0	0	0	500,000
101-368-00-7802	System Improvements - <i>Parking Lot Overlays</i>	0	0	0	0	50,000
		214,845	81,124	17,799	0	585,000
Net Revenues Less Expenses		\$ (793,957)	\$ (720,409)	\$ (649,272)	\$ (649,700)	\$ (1,081,000)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-369-00-4220	Membership Fees	\$ 6,782	\$ 6,554	\$ 6,331	\$ 5,300	\$ 6,500
101-369-00-4240	Rentals	3,800	2,581	1,906	1,400	2,000
101-369-00-4250	Sales	634	560	336	500	500
101-369-00-4260	Lost & Damaged	1,772	1,626	1,531	800	1,500
101-369-00-4270	Book Fair	1,179	1,439	1,944	1,500	1,000
101-369-00-4410	Library Fines & Services	17,340	14,857	14,610	11,000	14,000
101-369-00-4500	Contributions/Memorials	436	762	317	500	300
101-369-00-4780	Grants & State Aid	4,122	8,477	8,508	10,500	10,000
101-369-00-4802	Cash Over/Short	(0)	11	(13)	0	0
		36,064	36,866	35,468	31,500	35,800
PERSONNEL EXPENSES						
101-369-00-5001	Library Salaries	110,707	115,646	124,724	126,000	135,000
101-369-00-5002	Library Overtime	2,400	3,218	5,091	2,500	2,500
101-369-00-5003	Part-Time Salaries	90,633	115,320	117,685	108,000	126,900
101-369-00-5004	Library Payroll Taxes	15,586	17,982	19,007	19,000	21,000
101-369-00-5005	Health & Dental Insurance Expense	21,407	21,162	22,285	23,000	28,000
101-369-00-5006	Retirement Contribution Expense	11,278	11,050	10,698	10,000	13,000
101-369-00-5007	Worker's Compensation Expense	364	386	348	500	500
101-369-00-5021	Training	0	9	0	500	500
101-369-00-5024	Uniform Allowance	0	339	146	500	300
101-369-00-5041	Contracted Labor	1,290	1,339	1,054	100	0
		253,666	286,451	301,039	290,100	327,700
OPERATING EXPENSES						
101-369-00-6005	Utilities	36,609	33,403	35,673	38,000	37,000
101-369-00-6010	Dues & Subscriptions	15,997	13,170	12,542	12,000	13,000
101-369-00-6011	Travel	222	265	65	500	500
101-369-00-6013	Office Supplies	6,392	7,148	5,235	6,500	7,200
101-369-00-6014	Postage & Printing	828	1,295	654	500	1,000
101-369-00-6016	Gas and Oil	148	108	111	500	500
101-369-00-6018	Building Repair & Maintenance	23,623	22,848	19,732	20,000	27,000
101-369-00-6030	Activities	7,975	9,987	8,823	6,000	9,000
101-369-00-6047	Equipment	6,164	1,790	1,396	3,500	2,500
101-369-00-6066	Books & Periodicals	30,650	27,264	33,728	30,000	30,000
101-369-00-6074	Contracts	8,804	14,064	8,710	10,000	15,000
		137,412	131,343	126,668	127,500	142,700
CAPITAL EXPENSES						
101-369-00-7601	Equipment - <i>Copier</i>	0	10,159	0	0	0
101-369-00-7602	Equipment & Furnishings	24,684	14,999	0	0	0
		24,684	25,158	0	0	0
	Net Revenues Less Expenses	(379,699)	(406,087)	(392,239)	(386,100)	(434,600)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-372-00-4801	Miscellaneous Revenue	\$ 53	\$ 150	3,200	0	\$ 0
		53	150	3,200	0	0
PERSONNEL EXPENSES						
101-372-00-5001	Salaries	208,196	212,116	230,532	230,000	244,000
101-372-00-5002	Overtime	7,720	10,577	11,948	8,000	12,000
101-372-00-5004	Payroll Tax	16,163	16,462	17,915	17,500	21,000
101-372-00-5005	Health & Dental Insurance Expense	35,784	36,492	38,341	40,500	44,000
101-372-00-5006	Retirement Contribution Expense	21,520	20,666	20,110	20,000	22,000
101-372-00-5007	Worker's Compensation Expense	6,454	6,933	7,008	7,500	8,000
101-372-00-5015	Safety Supplies	0	0	25	200	100
101-372-00-5021	Certifications & Training	3,184	2,496	1,300	4,000	4,000
101-372-00-5024	Uniform Allowance	1,937	2,136	2,032	3,000	2,500
101-372-00-5041	Contract & Temporary Labor	5,153	1,785	1,973	500	2,000
		306,109	309,663	331,184	331,200	359,600
OPERATING EXPENSES						
101-372-00-6005	Telephone & Utilities	9,703	11,475	13,279	14,000	15,000
101-372-00-6010	Dues & Subscriptions	140	0	55	500	500
101-372-00-6011	Travel	604	454	352	500	800
101-372-00-6013	Office Supplies	403	197	137	300	300
101-372-00-6016	Gas & Oil	10,758	10,077	10,477	9,000	11,000
101-372-00-6017	Vehicle Repair & Maintenance	167,855	176,737	160,741	150,000	170,000
101-372-00-6018	Building Repair & Maintenance	13,321	2,666	6,096	5,000	5,000
101-372-00-6022	Equipment (<i>Non-capital</i>) <i>Metal Cutting Saw</i>	5,943	3,500	7,955	0	3,500
101-372-00-6026	Tools & Supplies	3,414	4,834	4,538	2,000	4,500
101-372-00-6033	Tires	23,637	22,315	46,571	35,000	38,000
101-372-00-6046	Mosquito Control Chemicals	9,900	8,465	7,469	7,500	9,000
101-372-00-6048	Landfill & Recycling Center Costs	20,563	32,584	34,058	0	0
101-372-00-6074	Contracts	3,045	3,809	3,239	4,800	4,500
		269,285	277,113	294,967	228,600	262,100
CAPITAL EXPENSES						
101-372-00-7601	Vehicles - <i>Service Truck Replacement</i>	0	35,746	0	0	0
101-372-00-7801	Facility Improvements	13,488	0	0	0	0
		13,488	35,746	0	0	0
	NET REVENUES LESS EXPENSES	(588,830)	(622,372)	(622,951)	(559,800)	(621,700)

		Planning & Development Services				
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
101-377-00-4201	Zoning/Subd/Bldg Permits	\$ 80,107	\$ 77,814	\$ 50,565	\$ 55,000	\$ 60,000
101-377-00-4401	Nuisance Abatement Recapture	0	0	0	0	500
101-377-00-4801	Miscellaneous Revenue	140	22	0	0	0
101-377-00-4803	Publication and Copy Fees	7,150	6,019	4,159	5,800	5,000
		87,397	83,855	54,724	60,800	65,500
PERSONNEL EXPENSES						
101-377-00-5001	Salaries	190,147	168,198	187,581	200,000	215,000
101-377-00-5002	Overtime	4,967	2,662	2,158	1,500	3,000
101-377-00-5003	Part-Time Salaries	14,984	7,187	(11)	0	0
101-377-00-5004	Payroll Taxes	15,837	12,685	13,912	16,000	18,000
101-377-00-5005	Health & Dental Insurance Expense	35,015	32,798	36,821	40,800	44,000
101-377-00-5006	Retirement Contribution Expense	19,467	14,713	14,259	18,000	20,000
101-377-00-5007	Worker's Compensation Expense	7,053	7,912	6,040	5,500	7,500
101-377-00-5015	Safety	48	0	134	500	300
101-377-00-5021	Training	1,650	1,497	2,201	3,000	2,500
101-377-00-5024	Uniform Allowance	1,579	1,830	2,142	2,000	2,000
		290,747	249,482	265,236	287,300	312,300
OPERATING EXPENSES						
101-377-00-6005	Utilities	7,438	9,052	8,062	8,300	8,300
101-377-00-6008	Engineering	9,783	12,490	13,065	30,000	15,000
101-377-00-6009	Professional Services	1,000	275	250	5,000	1,000
101-377-00-6010	Dues & Subscriptions	7,428	4,442	5,751	6,000	7,500
101-377-00-6011	Travel Expense	2,787	1,010	63	500	1,500
101-377-00-6013	Office Supplies	6,055	4,696	4,785	5,600	5,600
101-377-00-6014	Postage Printing & Pub Notice Ads	13,867	9,175	6,137	8,000	10,000
101-377-00-6016	Gas & Oil	2,592	2,843	1,601	2,500	2,800
101-377-00-6018	Buildings Repair & Maintenance	3,051	2,841	3,981	2,000	3,000
101-377-00-6022	Equipment (Non-capital)	0	0	3,929	2,500	8,000
101-377-00-6042	Nuisance Abatement Expense	24,106	16,949	20,043	20,000	20,000
101-377-00-6047	Other Supplies	6,442	1,018	374	1,000	1,000
101-377-00-6074	Contracts	5,343	6,513	2,825	8,000	8,000
101-377-00-6077	Engineering Equipment/Material	0	0	0	500	500
101-377-00-6080	Public Safety & Printed Material	0	0	0	500	500
		89,893	71,305	70,867	100,400	92,700
CAPITAL EXPENSES						
		0	0	0	0	0
	Net Revenue Less Expenses	(293,242)	(236,932)	(281,380)	(326,900)	(339,500)
Total Fund - Net Revenues Less Expenses		\$ (364,836)	\$ 25,343	\$ 817,609	\$ (419,700)	\$ 176,200

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
111-000-00-4605	Interest Income-Fire station	\$ 75,000	\$ 46,218	\$ 25,941	\$ 1,000	\$ 0
111-000-00-4915	Transfer From Special Allocation	303,559	302,098	299,633	357,300	380,900
111-000-00-4921	Transfer Cap Improvement	988,515	987,782	995,242	989,100	986,600
		1,367,074	1,336,098	1,320,815	1,347,400	1,367,500
DEBT SERVICE						
111-000-00-6201	Interest - Fire Station	81,784	76,554	69,178	72,000	65,100
111-000-00-6202	Principal - Fire Station	283,000	262,000	247,000	278,000	307,000
111-000-00-6203	Bond Fees - Fire Station	14,089	9,762	9,396	8,300	8,800
111-000-00-6207	Interest- COP Series 2014	168,215	151,815	135,115	118,100	100,600
111-000-00-6208	Principal - COP Series 2014	820,000	835,000	855,000	870,000	885,000
111-000-00-6209	Bond Fees - COP Series 2014	300	967	5,127	1,000	1,000
		1,367,388	1,336,098	1,320,815	1,347,400	1,367,500
Total Fund - Net Revenues Less Expenses		\$ (314)	\$ 0	\$ 0	\$ 0	\$ 0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
113-000-00-4101	Hotel/Motel Tax*	\$ 265,430	\$ 296,824	\$ 313,202	\$ 280,000	\$ 300,000
113-000-00-4611	Interest Income	915	2,522	6,656	2,500	1,000
		<u>266,344</u>	<u>299,347</u>	<u>319,858</u>	<u>282,500</u>	<u>301,000</u>
OPERATING EXPENSES						
113-000-00-6006	Administrative & Legal Fees	1,136		949	500	500
113-000-00-6074	Contract Services	265,208	299,347	318,910	282,000	300,500
		<u>266,344</u>	<u>299,347</u>	<u>319,858</u>	<u>282,500</u>	<u>301,000</u>
CAPITAL EXPENSES						
		0	0	0		0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund - Net Revenues Less Expenses		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
SM PROPERTIES AGREEMENT						
REVENUE						
114-000-70-4601	Interest Income	\$ 24	\$ 67	\$ 40	\$ 0	\$ 0
114-000-70-4901	Transfer from General Fund	67,628	93,997	88,046	100,000	90,000
114-000-70-4921	Transfer from Capital Projects	33,814	46,999	44,023	50,000	45,000
		101,466	141,063	132,109	150,000	135,000
OPERATING EXPENSES						
114-000-70-6802	Development Agreement Expenses	101,466	141,063	132,109	150,000	135,000
		101,466	141,063	132,109	150,000	135,000
	Net Revenues Less Expenses	(0)	0	0	0	0
FARMINGTON LAND ABG AGREEMENT						
REVENUE						
114-000-71-4601	Interest Income	\$ 1,091	\$ 2,195	\$ 226	\$ 0	\$ 0
114-000-71-4901	Transfer from General Fund	124,295	117,135	128,769	158,000	140,000
114-000-71-4921	Transfer from Capital Projects	62,107	58,514	64,326	79,000	70,000
		187,493	177,844	193,321	237,000	210,000
OPERATING EXPENSES						
114-000-71-6802	Development Agreement Expenses	187,493	177,844	193,321	237,000	210,000
		187,493	177,844	193,321	237,000	210,000
	Net Revenues Less Expenses	0	(0)	0	0	0
	Total Fund - Net Revenues Less Expenses	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
KARSCH-DOWNTOWN DISTRICT						
REVENUE						
115-000-80-4611	TIF Interest Income	\$ 3,650	\$ 2,674	\$ 2,754	\$ 1,000	\$ 500
115-000-80-4802	Proceeds St. Francois County	285,970	216,232	238,557	250,000	250,000
115-000-80-4805	TIF Pilots Received	262,367	256,002	295,532	412,000	415,000
115-000-80-4901	Transfer TIF Increment from General Fund	155,784	154,562	190,264	220,000	194,900
115-000-80-4916	Transfer TIF Increment from Storm Water Fund	65,409	65,108	73,978	82,000	73,000
115-000-80-4917	Transfer TIF Increment from Transportation Fund	65,409	65,108	73,978	82,000	73,000
115-000-80-4921	Transfer TIF Increment from Cap. Proj. Fund	77,896	77,281	95,241	110,000	109,600
		916,484	836,967	970,304	1,157,000	1,116,000
OPERATING EXPENSES						
115-000-80-6070	Administrative & Legal Exp	420	1,385	1,235	1,500	500
115-000-80-6801	TIF Pilots Dispersed	262,367	256,002	295,532	412,000	415,000
115-000-80-6802	Redevelopment Agreement Expenses	122,483	156,431	52,540	110,000	100,000
115-000-80-6901	Transfer to General Fund	49,418	0	0	17,000	0
115-000-80-6911	Transfer to Debt Service	303,559	302,098	299,633	357,300	380,900
115-000-80-6917	Transfer to Transportation	0	0	59,000	182,000	0
115-000-80-6927	Transfer to Sewer	121,745	778,000	0	0	0
		859,992	1,493,916	707,940	1,079,800	896,400
CAPITAL EXPENSES						
115-000-80-7001	Downtown Parking Lot & Street Improvement	168,201	4,824	89,268	200,000	125,000
115-000-80-7803	Downtown Land/Bldg Improvements	0	0	0	18,000	0
		168,201	4,824	89,268	218,000	125,000
	Net Revenues Less Expenses	(111,708)	(661,772)	173,096	(140,800)	94,600
HIGHWAY 67 DISTRICT						
REVENUE						
115-000-81-4611	TIF Interest Income	\$ 2,056	\$ 2,296	\$ 1,439	\$ 500	\$ 100
115-000-81-4802	Proceeds St. Francois County	77,674	191,571	198,132	194,000	195,000
115-000-81-4805	TIF Pilots Received	74,514	215,678	216,380	264,000	265,000
115-000-81-4806	Proceeds Maple Valley CID	53,726	57,941	71,479	72,000	75,000
115-000-81-4901	Transfer TIF Increment from General Fund	154,766	155,495	156,058	170,000	166,100
115-000-81-4916	Transfer TIF Increment from Storm Water Fund	38,692	38,854	38,948	42,500	62,100
115-000-81-4917	Transfer TIF Increment from Transportation Fund	38,692	38,854	38,948	42,500	62,100
115-000-81-4921	Transfer TIF Increment from Cap. Proj. Fund	77,383	77,708	77,896	85,000	93,400
		517,502	778,398	799,280	870,500	918,800
OPERATING EXPENSES						
115-000-81-6070	TIF Administrative & Legal Exp	420	116	0	500	500
115-000-81-6801	TIF Pilots Dispersed	74,514	215,678	216,380	264,000	265,000
115-000-81-6802	Redevelopment Agreement Expenses	308,465	542,087	582,900	606,000	653,300
115-000-81-6917	Transfer to Transportation	183,636	0	0	0	0
115-000-81-6927	Transfer to Sewer	0	284,696	0	0	0
		567,035	1,042,577	799,280	870,500	918,800
CAPITAL EXPENSES						
		0	0	0	0	0
	Net Revenues Less Expenses	(49,533)	(264,179)	0	0	0
	Total Fund - Net Revenues Less Expenses	\$ (161,187)	\$ (925,905)	\$ 173,096	\$ (140,800)	\$ 94,600

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
116-000-00-4101	Parks (& Storm Water) Tax	\$ 1,004,841	\$ 1,061,852	\$ 1,062,937	\$ 1,111,100	\$ 1,125,000
116-000-00-4611	Interest Income	5,854	6,186	15,682	6,000	4,000
116-000-00-4701	Grant Proceeds	0	119,988	0	31,000	31,000
116-000-00-4824	Gain/Loss on Sale of Fixed Assets	0	69,040	0	40,000	0
116-000-00-4901	Transfer from General Fund	0	0	89,301	200,000	0
		1,010,695	1,257,066	1,167,920	1,388,100	1,160,000
PERSONNEL EXPENSES						
		0	0	0	0	0
OPERATING EXPENSES						
116-000-00-6055	Drainage Maintenance				40,000	40,000
116-000-00-6901	Transfer to General Fund	252,896	463,485	631,026	591,000	820,000
116-000-00-6915	Transfer to Special Allocation	104,100	103,962	112,926	124,500	135,100
116-000-00-6924	Transfer to Civic Complex Fund	0	0	228,450	226,000	225,000
		356,997	567,447	972,402	981,500	1,220,100
CAPITAL EXPENSES						
116-000-00-7001	Storm Water Improv - <i>Pine St New Subdivision</i>	265	171,872	0	327,000	0
116-000-00-7002	Storm Water Drainage Improv.	1,183,274	286,270	169,837	139,000	280,000
116-000-00-7003	Storm Water GIS Project	96,112	62,513	0	0	0
116-000-00-7004	Storm Water Property Acquisition	0	43,832	50,615	9,300	0
116-000-00-7005	Storm Water Improvements - <i>Maple Street Sidewalk and Karsch Crosswalks</i>				88,000	80,000
		1,279,651	564,487	220,453	563,300	360,000
Net Revenues Less Expenses		\$ (625,953)	\$ 125,132	\$ (24,935)	\$ (156,700)	\$ (420,100)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
117-000-00-4101	Transportation Tax	\$ 1,004,841	\$ 1,061,853	\$ 1,062,937	\$ 1,111,100	\$ 1,125,000
117-000-00-4611	Interest Income	619	726	3,051	1,500	500
117-000-00-4701	Grant Receipts	0	98,505	0	345,000	239,000
117-000-00-4915	Transfer from Special Allocation	183,636	0	59,000	182,000	0
117-000-00-4921	Transfer from Capital Projects	0	0	0	971,000	406,000
		1,189,096	1,161,084	1,124,987	2,610,600	1,770,500
PERSONNEL EXPENSES						
		0	0	0	0	0
OPERATING EXPENSES						
117-000-00-6043	Traffic Control Materials	0	0	0	0	40,000
117-000-00-6053	Street Maintenance	0	0	0	0	65,000
117-000-00-6053	Street Improvements	0	200,000	0	0	0
117-000-00-6915	Transfer to Special Allocation	104,100	103,962	112,926	124,500	135,100
117-000-00-6925	Transfer to Airport Fund	0	0	0	0	14,700
		104,100	303,962	112,926	124,500	254,800
CAPITAL EXPENSES						
117-000-00-7001	Sidewalk Improv. (<i>Maple Sidewalk</i>)	23,169	157,995	3,022	688,000	339,000
117-000-00-7002	Street Improvements	595,397	534,513	994,824	870,000	600,000
117-000-00-7003	Maple Valley/Liberty/Westmount Project	183,636	28,202	0	0	0
117-000-00-7004	Sidewalk Improv. (<i>Walking Trails - Pine St Extension</i>)		0	0	175,000	0
117-000-00-7005	Street Improv. (<i>Pine St Extension</i>)			0	781,000	406,000
		802,202	720,711	997,846	2,514,000	1,345,000
	Net Revenues Less Expenses	\$ 282,793	\$ 136,410	\$ 14,216	\$ (27,900)	\$ 170,700

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
121-000-00-4102	Capital Sales Tax (Trtmnt Plnt)	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0
121-000-00-4103	Capital Sales Tax (Library, Police, Wtr Prk, Parks)	2,010,269	2,123,946	2,126,305	2,222,100	2,255,000
121-000-00-4604	Interest-Civic Center	66	6	131	0	0
121-000-00-4605	Sales Tax-Bond Interest	6,346	17,894	30,590	14,000	10,000
		<u>2,016,699</u>	<u>2,141,846</u>	<u>2,157,026</u>	<u>2,236,100</u>	<u>2,265,000</u>
OPERATING EXPENSES						
121-000-00-6901	Transfer To General Fund	560,625	225,818	84,405	531,000	715,500
121-000-00-6911	Transfer To Debt Service	988,515	987,782	995,242	989,100	986,600
121-000-00-6914	Transfer to CID Fund	95,921	105,513	108,349	129,000	115,000
121-000-00-6915	Transfer to Special Allocation Fund	155,280	154,989	173,137	195,000	203,000
121-000-00-6917	Transfer To Transportation Fund	0	0	0	971,000	406,000
121-000-00-6924	Transfer To Civic Center	319,108	161,501	354,996	408,200	206,200
121-000-00-6925	Transfer To Airport Fund	0	31,000	0	0	10,000
		<u>2,119,449</u>	<u>1,666,603</u>	<u>1,716,128</u>	<u>3,223,300</u>	<u>2,642,300</u>
CAPITAL EXPENSES						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Net Revenues Less Expenses	<u><u>\$(102,750)</u></u>	<u><u>\$ 475,243</u></u>	<u><u>\$ 440,898</u></u>	<u><u>\$ (987,200)</u></u>	<u><u>\$ (377,300)</u></u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
Inter-Fund Support						
124-000-00-4901	Transfer From General Fund - Operations	\$ 171,888	\$ 130,144	\$ 0	\$ 200,000	\$ 163,000
124-000-00-4916	Transfer from Storm Water/Parks	0	0	228,450	226,000	225,000
124-000-00-4921	Transfer From Capital Projects	319,108	161,501	354,996	408,200	206,200
Civic Complex (Center, Water Park & Centene Center)						
REVENUE						
124-000-00-4501	Donations & Contributions	2,000	2,005	3,200	3,500	2,000
124-000-00-4601	Interest Income	1,244	2,734	5,728	1,600	1,500
124-000-00-4801	EFT Charges	(15,979)	0	0	0	0
124-000-00-4802	Cash Over/Short	(156)	98	(42)	0	0
124-000-00-4804	Gift Certificates	1,627	2,141	963	0	0
124-000-00-4805	Miscellaneous Revenue	505	0	146	0	0
124-000-00-4806	ATM Lobby Rent	3,000	3,600	3,600	3,600	3,600
124-000-01-4209	Insurance Programs Fees	13,095	15,620	31,071	30,000	25,000
124-000-01-4210	Walking Club	2,230	1,468	2,393	3,000	2,500
124-000-01-4211	Civic Center Memberships	653,454	638,525	607,468	466,500	610,000
124-000-01-4221	Adult Leagues & Programs	7,053	4,295	6,754	4,000	6,000
124-000-01-4223	Youth Leagues & Programs	43,469	54,151	52,981	41,000	50,000
124-000-01-4225	Babysitting	44	39	72	100	100
124-000-01-4229	Organized Activities & Events	14,359	18,738	18,392	11,000	18,500
124-000-01-4230	Lifeguard Training	5,160	5,170	5,995	5,500	5,500
124-000-01-4232	Civic Center Daily Fees	91,299	81,356	84,264	64,000	85,000
124-000-01-4301	Ticket Sales	41,164	43,579	51,730	15,000	50,000
124-000-01-4302	Concessions, Vending & Merchandise	148,911	149,475	124,838	110,400	125,000
124-000-01-4304	Catering	791	762	2,416	1,000	1,000
124-000-01-4320	Facility Event Rental	115,435	118,635	121,295	101,200	123,000
124-000-01-4325	Civic Center Parties	19,629	21,460	23,978	16,400	24,000
124-000-01-4326	Farmington R7	19,800	19,800	0	0	0
124-000-01-4327	Rental of Equipment	13,965	10,955	11,874	9,000	11,000
124-000-03-4211	Water Park Season Passes	41,199	45,603	43,559	26,500	45,500
124-000-03-4232	Water Park Daily Fees	224,137	211,986	155,984	154,400	195,000
124-000-03-4320	Aquatic Facility Rental	22,632	30,037	33,095	10,000	30,000
124-000-03-4325	Water Park Parties	9,883	12,370	10,798	12,500	10,000
		1,479,952	1,494,601	1,402,550	1,090,200	1,424,200
PERSONNEL EXPENSES						
124-000-00-5001	Salaries	294,993	258,954	237,004	229,000	250,000
124-000-00-5002	Overtime	9,392	12,365	10,191	10,000	18,000
124-000-00-5003	Part-Time Salaries	395,117	395,114	414,330	410,000	460,000
124-000-00-5004	Payroll Taxes	52,410	49,372	49,856	50,000	60,000
124-000-00-5005	Health & Dental Insurance Expense	54,627	51,936	47,175	55,500	57,000
124-000-00-5006	Retirement Contribution Expense	27,204	23,683	15,732	17,000	29,000
124-000-00-5007	Worker's Compensation Expense	7,407	7,597	6,981	7,000	5,000
124-000-00-5015	Safety	0	87	0	300	1,000
124-000-00-5021	Training	475	1,332	1,830	3,000	2,500
124-000-00-5024	Uniform Allowance	2,690	2,048	3,688	4,000	4,000
124-000-00-5036	Unemployment Claims	2	5,800	2,413	5,000	5,000
124-000-00-5041	Contract Labor	15,217	21,987	26,947	21,000	25,000
		859,535	830,277	816,147	811,800	916,500
OPERATING EXPENSES						
124-000-00-6001	Penalties	0	0	201	0	0
124-000-00-6005	Utilities	360,067	307,535	257,053	275,000	270,000
124-000-00-6010	Dues & Subscriptions	2,263	3,043	2,553	4,000	2,500
124-000-00-6011	Travel	2,941	1,346	2,254	3,000	3,000
124-000-00-6013	Office Supplies	3,107	1,442	2,567	2,300	3,100
124-000-00-6014	Postage & Printing	3,992	5,045	5,183	6,100	6,100
124-000-00-6016	Gas & Oil	1,015	1,405	1,436	1,000	1,500
124-000-00-6018	Building & Grounds Maintenance (20k front desk)	70,731	94,227	26,609	72,000	86,700
124-000-00-6019	Marketing	1,521	993	1,228	1,500	8,000
124-000-00-6020	Equipment Repair & Maintenance	18,564	7,502	76,716	15,000	10,200
124-000-00-6022	Equipment (Non-Capital) (fitness eq 20k scoreboard 15k, tables 5k)	9,067	36,548	57,652	16,000	40,000
124-000-00-6030	Activity & Event Expenses	18,400	15,690	26,361	25,500	40,500
124-000-00-6035	Insurance Expense	17,128	18,701	23,030	23,900	19,900
124-000-00-6044	Maintenance Supplies	21,650	17,534	20,953	22,600	22,600
124-000-00-6045	Chemicals	33,791	29,310	33,451	38,100	33,100
124-000-00-6046	Other Supplies & Materials	17,614	20,286	20,645	13,000	21,200
124-000-00-6047	Equipment & Supplies (<250)	4,731	4,837	208	7,000	15,000
124-000-00-6061	Equipment Rental	12,707	8,784	8,669	7,000	15,000
124-000-00-6074	Contract Services	48,149	41,494	50,260	51,200	57,200
124-000-00-6094	Catering Expense	4,057	4,024	4,245	2,500	4,100
124-000-00-6095	Concessions & Merchandise Goods	73,362	70,758	61,864	66,600	81,600
124-000-00-6096	Cost of Productions	33,251	30,788	30,385	15,800	38,800
124-000-00-6201	Principal - HVAC	0	27,332	168,080	173,200	178,600
124-000-00-6202	Interest - HVAC	0	3,693	18,097	13,000	7,600

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
124-000-00-6203	Lease Fees - HVAC	0	120	0	0	0
124-000-00-6810	Charge Card/EFT Expenses	0	19,247	19,165	18,500	25,300
		758,108	771,686	918,866	873,800	991,600
CAPITAL EXPENSES						
124-000-00-7601	Equipment	204,122	29,769	0	0	0
124-000-00-7801	Facility Improvements - <i>Water Slide Maintenance</i>	0	0	0	25,000	0
124-000-00-7805	Facility Improvements- <i>Centene Parking Lot Paving</i>	0	0	0	61,000	0
124-000-00-7805	Facility Improvements- <i>Pump Replacement</i>	0	0	0	13,000	0
124-000-00-7805	Facility Improvements - <i>Front Desk Remodel</i>	0	0	0	3,000	20,000
124-000-00-7805	Facility Improvements - <i>Dimmer Panels</i>	0	0	0	37,000	0
124-000-00-7805	Facility Improvements - <i>Pool/Deck Repair Paint</i>	0	0	0	47,000	0
124-000-00-7805	Facility Improvements - <i>Parking Lot Maintenance</i>	132,263	100,588	0	0	0
124-000-00-7805	Facility Improvements - <i>Fire Panel Replacement</i>	0	0	0	43,000	0
		336,385	130,357	0	229,000	20,000
Net Revenues Less Expenses		(474,077)	(237,718)	(332,464)	(824,400)	(503,900)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
Senior Center						
REVENUE						
124-370-00-4101	County Tax Income	\$ 75,000	\$ 75,000	\$ 64,000	\$ 95,000	\$ 95,000
124-370-00-4301	Activities & Events Income	3,275	500	1,954	500	1,000
124-370-00-4320	Rental Income	5,691	4,700	5,025	3,300	3,500
124-370-00-4501	Congregate Participants Income	53,491	50,391	48,897	23,000	50,000
124-370-00-4502	Home Bound Participants Income	16,198	14,114	15,914	15,000	14,500
124-370-00-4503	Guests & Other Ineligibles Inc	19,928	20,779	20,383	15,200	20,000
124-370-00-4504	Donations & Fundraisers	16,220	9,122	10,996	10,600	9,100
124-370-00-4505	Meal Delivery under COVID19	0	0	0	4,500	0
124-370-00-4701	Revenue SEAAA III-C	128,282	124,628	125,965	143,100	126,000
124-370-00-4702	Revenue SEAAA Medicaid	67,828	57,561	56,299	56,000	55,000
124-370-00-4703	Grant Receipts SEAAA	5,552	5,552	5,440	5,500	5,500
124-370-00-4801	Miscellaneous Revenue	0	0	450	0	0
		391,465	362,348	355,323	371,700	379,600
PERSONNEL EXPENSES						
124-370-00-5001	Salaries	91,093	73,766	77,016	77,000	85,000
124-370-00-5002	Overtime	5,478	6,429	5,224	1,600	3,600
124-370-00-5003	Part-Time Salaries	18,709	29,067	32,215	32,100	43,600
124-370-00-5004	Payroll Taxes	9,021	8,282	8,696	8,500	11,000
124-370-00-5005	Health & Dental Insurance Expense	21,385	13,300	14,823	16,000	18,000
124-370-00-5006	Retirement Contribution Expense	9,056	7,298	6,869	7,000	8,000
124-370-00-5007	Worker's Compensation Expense	3,679	3,926	4,119	4,400	2,000
124-370-00-5021	Training	(50)	0	0	300	300
124-370-00-5024	Uniform Allowance	192	372	308	200	500
124-370-00-5036	Unemployment Claims	0	0	8	0	0
		158,563	142,438	149,279	147,100	172,000
OPERATING EXPENSES						
124-370-00-6001	Penalties	0	68	0	0	0
124-370-00-6005	Telephone & Utilities	19,430	22,327	22,222	20,000	23,000
124-370-00-6011	Travel Expense	0	89	(84)	200	500
124-370-00-6013	Office Supplies	499	204	208	300	500
124-370-00-6014	Postage & Printing	144	1,307	524	300	600
124-370-00-6018	Building Repair & Maintenance	58,497	5,529	10,425	17,000	6,000
124-370-00-6019	Marketing & Fundraising Expenses	62	65	26	0	500
124-370-00-6020	Equipment (Non-Kitchen)	0	427	146	6,400	0
124-370-00-6021	Kitchen Equipment	25	0	1,250	6,300	1,000
124-370-00-6030	Activities & Events	2,528	2,790	6,107	6,000	6,000
124-370-00-6035	Insurance Contracts	4,684	6,448	5,468	6,800	7,000
124-370-00-6046	Food Service Supplies	9,392	9,412	12,433	10,500	13,500
124-370-00-6074	Contracts	1,686	2,964	2,200	2,100	2,500
124-370-00-6091	USDA Eligible Food	222,811	225,599	232,008	205,000	235,000
124-370-00-6093	Meal Delivery	917	1,061	514	500	1,000
		320,675	278,290	293,446	281,400	297,100
CAPITAL EXPENSES						
		0	0	0	0	0
	Net Revenues Less Expenses - Senior Center	(87,773)	(58,380)	(87,402)	(56,800)	(89,500)
	Total Fund - Net Revenues Less Expenses	\$ (70,854)	\$ (4,453)	\$ 163,580	\$ (47,000)	\$ 800

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
125-171-00-4301	Fuel Sales	238,453	229,668	248,323	215,000	\$ 250,000
125-171-00-4501	Contributions	400,000	0	0	0	0
125-171-00-4502	Courtesy Car Contributions	55	20	0	0	0
125-171-00-4601	Interest Income	375	548	2,307	1,000	0
125-171-00-4701	Airport Grant - MODOT	64,538	93,069	350,894	0	90,000
125-171-00-4702	Airport Grant - CARES	0	0	0	0	69,000
125-171-00-4802	Insurance Reimbursements	34,572	(8,908)	52,770	7,000	0
125-171-00-4803	Charge Fees	(3,841)	0	0	0	0
125-171-00-4804	Miscellaneous Revenue	120	0	3,350	0	0
125-171-00-4821	Airport Hangar Rental & Ties	9,983	7,250	6,775	6,800	7,800
125-171-00-4822	Property Rentals	6,425	12,450	13,650	11,100	11,100
125-171-00-4823	Ground Lease	4,456	4,744	4,744	4,700	5,000
125-171-00-4901	Transfer from General Fund	451,000	0	0	0	0
125-171-00-4917	Transfer from Transportation Fund	0	0	0	0	14,700
125-171-00-4921	Transfer from Cap Imp Fund	0	31,000	0	0	10,000
		1,206,136	369,840	682,813	245,600	457,600
PERSONNEL EXPENSES						
125-171-00-5001	Airport Salaries	33,844	35,321	35,638	37,000	40,000
125-171-00-5002	Airport Overtime	217	0	869	1,000	500
125-171-00-5004	Airport Payroll Tax	2,671	2,707	2,798	3,000	3,500
125-171-00-5005	Health & Dental Insurance Expense	7,146	7,054	7,428	8,000	9,000
125-171-00-5006	Retirement Contribution Expense	3,356	3,167	3,136	3,400	4,000
125-171-00-5007	Worker's Compensation Expense	1,944	1,901	1,796	1,800	2,500
125-171-00-5021	Training	75	0	75	500	500
125-171-00-5024	Uniform Allowance	323	503	402	500	500
		49,575	50,652	52,141	55,200	60,500
OPERATING EXPENSES						
125-171-00-6005	Utilities	9,470	10,399	10,853	10,000	11,000
125-171-00-6008	Engineering (<i>PSTIF Remediation</i>)	35,590	19,553	28,176	10,000	10,000
125-171-00-6010	Dues & Subscriptions	145	125	155	500	100
125-171-00-6011	Travel Expense	1,791	279	275	800	1,500
125-171-00-6013	Office Supplies	207	1,049	70	300	500
125-171-00-6014	Postage and Printing	0	0	43	700	0
125-171-00-6016	Gas & Oil	229	104	201	300	500
125-171-00-6018	Building & Grounds Maintenance	6,864	6,085	4,271	5,000	8,000
125-171-00-6020	Other Equip. Repair & Maintenance	1,478	3,185	2,774	32,500	3,000
125-171-00-6035	Insurance Contracts	4,981	5,420	5,968	6,800	6,500
125-171-00-6046	Other Supplies & Materials	874	600	0	500	500
125-171-00-6047	Equipment	297	32	29	2,300	500
125-171-00-6074	Contracted Services	164,060	41,059	14,538	15,000	20,000
125-171-00-6091	Fuel-Cost Of Goods Sold	163,258	167,273	183,806	150,000	225,000
125-171-00-6098	Cost of Rentals Upkeep	6,370	10,689	4,964	3,000	3,000
125-171-00-6800	Bad Debt Expense	0	0	0	0	0
125-171-00-6810	Charge Card Expenses	0	3,928	4,646	3,500	7,000
		395,614	269,779	260,768	241,200	297,100
CAPITAL EXPENSES						
125-171-00-7801	Engineering & Land Acquisition	202,805	0	0	0	100,000
125-171-00-7802	Obstruction Removal	0	84,743	0	0	0
		202,805	84,743	0	0	100,000
	Net Revenues Less Expenses	\$ 558,142	\$ (35,335)	\$ 369,904	\$ (50,800)	\$ 0

<u>NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
127-483-00-4205	Utility Connection Fees	\$ 4,800	\$ 5,300	\$ 6,000	\$ 7,000	\$ 6,000
127-483-00-4262	Sewer Pollution Fee	7,846	7,898	7,983	8,400	8,000
127-483-00-4266	Tap Ins	400	450	750	500	500
127-483-00-4301	Sewer Receipts	3,469,543	3,369,696	3,388,161	3,390,000	3,440,000
127-483-00-4317	Materials and Labor	138	1,796	0	0	0
127-483-00-4323	Sewer Late Payments	10,776	10,191	10,050	8,600	10,000
127-483-00-4501	Contributions and Donations	0	0	25,330	0	0
127-483-00-4605	Interest Income COP SR2011	18	57	118	0	0
127-483-00-4606	Gain on Investments	(576)	(781)	4,165	0	0
127-483-00-4607	Interest Income/Premium COP SR2016	7,965	8,346	3,793	0	0
127-483-00-4608	COP SR2016 Premium	13,339	13,339	13,339	13,300	13,300
127-483-00-4610	Interest Credit SRF	6,574	0	0	0	0
127-483-00-4611	Interest Income	77,713	68,972	72,339	48,000	45,000
127-483-00-4801	Misc Revenue	788	1,839	276	14,000	2,000
127-483-00-4824	Gain on Sale/Trade Fixed Asset	0	0	0	0	20,000
127-483-00-4915	Transfer From Special Allocation	121,745	1,062,696	0	0	0
127-483-00-4929	Transfer from Water Fund	0	0	407,425	0	0
		<u>3,721,070</u>	<u>4,549,798</u>	<u>3,939,727</u>	<u>3,489,800</u>	<u>3,544,800</u>
PERSONNEL EXPENSES						
127-483-00-5001	Salaries	470,550	470,228	507,870	524,000	555,000
127-483-00-5002	Overtime	30,398	27,814	26,823	24,000	30,000
127-483-00-5003	Part Time	11	0	0	0	0
127-483-00-5004	Payroll Taxes	38,825	37,505	40,295	41,000	46,000
127-483-00-5005	Health & Dental Insurance Expense	95,473	93,822	101,917	109,000	118,000
127-483-00-5006	Retirement Contribution Expense	45,993	43,982	44,138	45,000	50,000
127-483-00-5007	Worker's Compensation Expense	14,320	11,219	11,310	13,000	18,000
127-483-00-5015	Safety	595	3,233	306	3,000	1,500
127-483-00-5021	Training	4,655	5,690	3,735	4,500	4,500
127-483-00-5024	Uniform Allowance	6,423	9,232	5,601	9,000	9,000
127-483-00-5041	Contract & Temp. Labor	5,935	5,573	4,755	1,000	5,000
		<u>713,177</u>	<u>708,298</u>	<u>746,751</u>	<u>773,500</u>	<u>837,000</u>
OPERATING EXPENSES						
127-483-00-6001	Fines & Penalties	9,989	1,878	1,707	0	0
127-483-00-6005	Utilities	5,287	5,808	5,595	6,300	7,000
127-483-00-6008	Engineering	9,687	5,370	7,040	25,000	35,000
127-483-00-6009	Professional Services	525	1,574	63	500	500
127-483-00-6010	Dues & Subscriptions	1,360	1,039	4,230	4,000	4,000
127-483-00-6011	Travel	667	595	1,357	1,000	1,000
127-483-00-6013	Office Supplies	4,753	6,694	4,529	4,000	5,000
127-483-00-6014	Postage & Printing	19,751	20,971	20,527	23,200	23,000
127-483-00-6016	Gas & Oil	21,872	28,623	28,220	23,100	28,100
127-483-00-6018	Bldg/Grounds Repair/Maintenance	27,948	60,182	65,241	56,100	30,000
127-483-00-6020	Equip. Repair & Maintenance	222,430	118,523	75,093	87,000	75,000
127-483-00-6022	Equipment (Non-capital)	12,902	868	20,763	0	10,000
127-483-00-6025	Power Purchased	403,913	387,646	453,082	460,000	480,000
127-483-00-6026	Small Tools	5,246	8,313	7,535	6,100	5,000
127-483-00-6035	Insurance Expense	30,803	26,776	26,869	32,300	34,000
127-483-00-6045	Chemical & Lab Supplies	134,352	93,236	141,894	195,000	175,000
127-483-00-6046	Other Supplies & Materials	3,344	4,117	4,498	3,000	3,000
127-483-00-6071	Pretreatment Evaluation Costs	10,948	13,860	10,800	10,100	10,100
127-483-00-6072	System Maintenance	65,606	72,964	59,168	60,000	90,000
127-483-00-6073	Water Poll. Connection Fee	7,456	7,507	7,761	8,400	8,100
127-483-00-6074	Contracts	29,623	38,304	28,843	33,000	30,600
127-483-00-6076	Construction & Maint. Equip.	1,617	7,472	2,716	2,000	2,000
127-483-00-6101	Cost Of Issuance-02 Series Bond	0	0	0	0	0
127-483-00-6102	Bond Int-Srf Series 2000	95,464	71,865	54,625	33,500	20,600
127-483-00-6103	Bond Prin-Srf Series 2000	330,000	335,000	345,000	350,000	360,000
127-483-00-6104	Bond Fees-Srf Series 2000	9,195	7,443	5,664	4,000	3,000
127-483-00-6208	UV COPs - Interest	19,828	16,986	13,796	12,000	8,000
127-483-00-6209	UV COPs - Principal	90,000	95,000	100,000	105,000	210,000
127-483-00-6210	UV COPs - Fees	138	141	141	200	100
127-483-00-6212	Lease - Interest	3,479	2,355	1,154	300	2,800
127-483-00-6213	Lease - Principal	66,020	67,145	62,553	40,400	39,100
127-483-00-6215	COPs 2016 - Interest	124,928	115,488	104,088	92,500	86,600
127-483-00-6216	COPs 2016 - Principal	0	560,000	570,000	580,000	595,000
127-483-00-6217	COPs 2016 - Fees, Cost of Issuance/Underwriter's Discou	114,002	267	267	500	300
127-483-00-6218	Sludge Truck - Interest	0	0	0	0	2,800
127-483-00-6219	Sludge Truck - Principal	0	0	0	0	39,100
127-483-00-6637	Meters & MXUs	337	97	225	0	50,000
127-483-00-6699	Inventory Usage/(Additions)	46,288	(15,461)	(12,064)	10,200	10,200
127-483-00-6800	Bad Debt Expense	11,626	12,622	7,509	12,200	12,200
127-483-00-6801	Pilot Expense	174,322	169,374	170,262	171,000	173,000
127-483-00-6901	Transfer To General Fund - <i>Costs Allocation</i>	0	0	0	0	112,800
		<u>2,115,704</u>	<u>2,350,641</u>	<u>2,400,747</u>	<u>2,451,900</u>	<u>2,782,000</u>

<u>NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
CAPITAL EXPENSES						
127-483-00-7001	I & I Improvements <i>(Collection System CIPP)</i>	451,367	912,353	0	190,000	100,000
127-483-00-7002	Main Extensions	384,345	149,363	0	24,000	50,000
127-483-00-7002	Main Extension/Replacement - <i>Pine Trails Subdivision c/o</i>		0	0	16,000	15,000
127-483-00-7003	Capital System Maintenance		1,241,710	0	26,000	0
127-483-00-7004	Main Extension/Replacement - <i>Karsch Blvd./Hillsboro, Airpark, Industrial Sewer Mains</i>			0	0	0
127-483-00-7604	Equipment & Vehicles - Sludge Truck	14,100	0	0	0	240,000
127-483-00-7604	Vehicles - Service Truck (1/2)	0	0	0	0	25,000
127-483-00-7604	Vehicles - Utility Truck (1/3)	0	0	0	0	12,000
127-483-00-7605	Equipment	128,830	0	0	0	0
127-483-00-7801	Facility Improvements - <i>Screw Pumps (c/o 315,000)</i>	891,735	2,252,529	0	0	0
127-483-00-7802	Treatment Plant Improvements - <i>Drying Bed Floor</i>	62,751	0	0	53,000	0
		1,933,128	4,555,955	0	309,000	442,000
	Net Revenues Less Expenses - Sewer Department	\$ (1,040,939)	\$ (3,065,095)	\$ 792,230	\$ (44,600)	\$ (516,200)
REVENUE						
127-483-40-4301	Operating Fees	48,000	48,000	48,000	48,000	48,000
		48,000	48,000	48,000	48,000	48,000
PERSONNEL EXPENSES						
127-483-40-5001	Salaries	29,397	29,864	38,548	37,000	40,000
127-483-40-5002	Overtime	0	48	(48)	500	500
127-483-40-5004	Payroll Tax	2,249	2,300	2,955	3,000	3,500
127-483-40-5005	Health & Dental Insurance Expense	6,476	6,542	7,272	8,000	9,000
127-483-40-5006	Retirement Contribution Expense	2,931	2,790	3,051	3,500	4,000
127-483-40-5007	Worker's Compensation Expense	785	746	819	1,500	1,500
127-483-40-5021	Training	0	0	0	500	500
127-483-40-5024	Uniform Expense	0	213	116	500	500
		41,838	42,503	52,713	54,500	59,500
OPERATING EXPENSES						
127-483-40-6020	Equip. Repair & Maintenance	611	0	0	21,500	500
127-483-40-6025	Power Purchased	550	1,012	928	1,500	1,000
127-483-40-6072	System Maintenance	1,406	44	411	2,000	2,000
127-483-40-6073	Sewer State Connection Fees	(794)	0	0	0	0
127-483-40-6074	Contracts	0	82	0	0	0
127-483-40-6801	Pilot Expense	2,400	2,400	2,400	2,400	2,400
		4,173	3,538	3,739	27,400	5,900
	Net Revenues Less Expenses - Intergovernmental Contracts	\$ 1,989	\$ 1,959	\$ (8,453)	\$ (33,900)	\$ (17,400)
	Total Fund - Net Revenues Less Expenses	\$ (1,038,950)	\$ (3,063,137)	\$ 783,777	\$ (78,500)	\$ (533,600)

		Electric Fund				
ACCOUNT NUMBER	ACCOUNT TITLE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 AMENDED	FY2021 BUDGET
REVENUE						
128-481-00-4205	Utility Connection Fees	\$ 43,373	\$ 36,961	\$ 25,400	\$ 35,000	\$ 35,000
128-481-00-4218	Reconnect Fee	10,633	26,459	36,574	23,100	21,000
128-481-00-4311	Electric - Taxable	21,061,270	22,028,742	21,951,233	21,480,000	21,300,000
128-481-00-4312	Rental Lighting	85,352	85,477	90,057	90,000	90,000
128-481-00-4317	Materials/Labor	41,741	57,148	46,373	53,000	50,000
128-481-00-4501	Donations and Contributions	0	0	500	0	0
128-481-00-4601	Interest Income	32,899	80,323	142,756	61,000	50,000
128-481-00-4701	MOPEP Grant	256,252	135,796	0	0	0
128-481-00-4801	Miscellaneous Revenue	52,167	1,080	1,260	1,400	0
128-481-00-4802	Cash Over/Short	(85)	298	(23)	0	0
128-481-00-4803	Discounts	16,327	16,153	15,492	14,700	16,000
128-481-00-4804	Electronic Payment Charges	(60,796)	0	0	0	0
128-481-00-4805	Land/Billboard Rental Income	20,276	6,718	4,358	4,500	6,000
128-481-00-4807	Late Payments on Utils.	67,666	69,429	64,013	55,400	66,000
128-481-00-4808	Insurance Proceeds	0	83,840	20,001	200	0
128-481-00-4824	Gain/Loss on Sale of Assets	0	22,000	0	0	0
		21,627,073	22,650,425	22,397,994	21,818,300	21,634,000
PERSONNEL EXPENSES						
128-481-00-5001	Salaries	667,029	660,745	754,035	768,000	785,000
128-481-00-5002	Overtime	43,182	28,662	40,141	37,000	50,000
128-481-00-5004	Payroll Tax	54,598	50,932	58,404	59,000	66,000
128-481-00-5005	Health & Dental Insurance Expense	101,851	104,974	120,007	127,000	135,000
128-481-00-5006	Retirement Contribution Expense	64,195	61,727	64,351	66,000	72,000
128-481-00-5007	Worker's Compensation Expense	16,631	19,959	20,556	19,000	20,000
128-481-00-5015	Safety Meeting	7,712	8,777	10,864	1,000	11,000
128-481-00-5021	Education & Training	14,857	8,259	18,843	14,000	18,000
128-481-00-5024	Uniform Expense	18,879	32,570	16,954	35,000	35,000
128-481-00-5041	Contract & Temp. Labor	103,740	0	0	0	0
		1,092,673	976,605	1,104,156	1,126,000	1,192,000
OPERATING EXPENSES						
128-481-00-6001	Penalties	1,014	1,011	13	0	0
128-481-00-6005	Utilities	8,487	8,701	10,070	11,000	13,000
128-481-00-6008	Engineering	19,288	26,338	0	5,000	10,000
128-481-00-6009	Other Professional Services	0	400	0	1,000	1,000
128-481-00-6010	Dues & Subscriptions	12,464	13,837	12,595	13,000	14,000
128-481-00-6011	Electric Travel	1,742	3,096	4,693	2,000	3,000
128-481-00-6013	Office Supplies	4,300	5,291	5,115	5,000	5,000
128-481-00-6014	Postage & Printing	18,674	20,895	20,598	24,000	25,000
128-481-00-6016	Gas & Oil	17,111	19,860	22,355	18,200	25,000
128-481-00-6018	Bldg Repairs	10,179	6,994	5,912	16,000	10,000
128-481-00-6020	Equip. Repair & Maintenance	9,848	5,772	5,442	10,000	10,000
128-481-00-6022	Equipment (Non-capital)	4,368	0	24,235	1,500	0
128-481-00-6025	Power Purchased	17,224,663	17,398,259	17,861,852	17,500,000	17,700,000
128-481-00-6026	Small Tools	2,162	3,014	28,949	5,000	5,000
128-481-00-6035	Insurance Contracts	103,845	120,465	127,782	145,000	145,000
128-481-00-6046	Other Supplies & Material	10,979	21,983	24,734	17,000	21,000
128-481-00-6066	Electric Service Supplies	152,114	212,819	157,264	180,000	195,000
128-481-00-6072	Sub-Station & Gen. Maintenance	19,009	31,912	44,442	30,000	45,000
128-481-00-6074	Contracts (contracted pole replacement)	187,185	280,503	412,401	430,000	350,000
128-481-00-6076	Construction Maint. Equip.	2,434	3,941	1,288	5,000	5,000
128-481-00-6208	Principal - Substation	828,412	0	0	0	0
128-481-00-6209	Interest - Substation	14,567	0	0	0	0
128-481-00-6635	Transformers/Capacitors (32k c/o)	121,120	117,815	152,672	120,000	157,000
128-481-00-6637	Electric Meters (AMR Conversion 200k)	118,651	96,169	166,385	190,000	300,000
128-481-00-6638	Cables, Poles & Wires	126,741	98,649	152,788	125,000	125,000
128-481-00-6640	Street Lighting Fixtures	43,036	39,030	63,858	65,000	65,000
128-481-00-6699	Inventory Usage/(Additions)	(161,668)	(58,671)	(3,075)	0	0
128-481-00-6800	Bad Debt Expense	62,329	53,751	51,976	60,000	60,000
128-481-00-6801	Administrative Pilot	1,066,900	1,116,072	1,111,948	1,087,800	1,080,000
128-481-00-6802	Liheap Assistance	0	0	0	10,000	0
128-481-00-6810	Online Payment Expenses	0	78,310	67,205	70,000	80,000
128-481-00-6901	Transfer To General Fund - Costs Allocation		0	700,000	0	220,300
		20,029,955	19,726,217	21,233,497	20,146,500	20,669,300

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
CAPITAL EXPENSES						
128-481-00-7002	System Improvements	307,447	(117,943)	0	0	0
128-481-00-7002	System Improvements - <i>Substation Regulators</i>	0	0	0	0	40,000
128-481-00-7002	System Improvements - <i>Burks Road 10MVA Substation (c/o)</i>	0	0	0	800,000	100,000
128-481-00-7002	Sys. Improv. - <i>Circuit 25, Overall Rd to US 67</i>	0	0	0	0	100,000
128-481-00-7003	System Monitor/Read Equip. (Metering Equipment) - <i>SCADA System Rep.</i>	0	9,590	0	200,000	0
128-481-00-7003	System Improvements - <i>Woodlawn Drive</i>	10,398	67,705	0	0	0
128-481-00-7608	Equipment	73,673	0	0	0	0
128-481-00-7608	Equipment - <i>Wire Trailer</i>	0	0	0	20,000	0
128-481-00-7609	Equipment - <i>Bobcat Brushhog</i>	0	0	0	10,000	0
128-481-00-7610	Vehicles - <i>Flatbed Truck</i>	238,918	0	0	20,000	0
128-481-00-7611	Equipment - <i>Utility Truck (1/3)</i>	0	0	0	0	12,000
128-481-00-7801	Facility Imp - <i>Warehouse Parking & Dock</i>	0	0	0	30,000	0
128-481-00-7801	Facility Imp - <i>Warehouse Sprinkler System(c/o)</i>	0	0	0	0	90,000
		322,989	77,295	0	1,080,000	342,000
Total Fund Net Revenues Less Expenses		\$ 181,456	\$ 1,870,308	\$ 60,342	\$ (534,200)	\$ (569,300)

		Water Fund				
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
REVENUE						
129-482-00-4201	Water Reconnect Fees	\$ 125	\$ 925	\$ 500	\$ 500	\$ 500
129-482-00-4202	Primacy Fee Revenue	24,784	25,211	26,023	27,000	25,400
129-482-00-4203	Water Late Payments	10,266	9,560	9,158	8,600	10,000
129-482-00-4204	Water Tap In Fees	600	500	750	500	500
129-482-00-4205	Utility Connection Fees	10,200	15,600	24,000	29,100	25,000
129-482-00-4301	Water - Taxable	2,472,228	2,446,806	2,483,698	2,449,500	2,500,000
129-482-00-4302	Material/Labor - Water	29,069	35,026	39,430	21,300	25,000
129-482-00-4303	Water Bulk Sales	3,888	5,203	5,876	4,000	4,000
129-482-00-4501	Contributions and Donations	0	0	6,950	0	0
129-482-00-4601	Interest Income	24,855	32,209	41,789	15,000	15,000
129-482-00-4605	Interest Income COP SR2011	80	255	523	0	0
129-482-00-4606	Gain/Loss on Investments	(2,560)	(3,473)	18,518	0	0
129-482-00-4701	Grant Receipts	1,950	0	0	0	0
129-482-00-4801	Misc Revenue	788	1,075	464	500	500
129-482-00-4803	Discounts	0	567	6,600	1,500	1,500
129-482-00-4808	Insurance Proceeds	0	0	1,660	0	0
		2,576,271	2,569,462	2,665,940	2,557,500	2,607,400
PERSONNEL EXPENSES						
129-482-00-5001	Water Salaries	247,213	249,200	263,013	267,000	288,000
129-482-00-5002	Water Overtime	7,178	9,907	8,701	9,000	10,000
129-482-00-5004	Water Payroll Tax	19,500	19,489	20,413	21,000	25,000
129-482-00-5005	Health & Dental Insurance Expense	51,741	50,826	54,739	59,000	64,000
129-482-00-5006	Retirement Contribution Expense	23,613	22,926	21,566	23,000	27,000
129-482-00-5007	Worker's Compensation Expense	11,628	8,887	8,379	8,000	10,000
129-482-00-5015	Safety	0	69	295	300	500
129-482-00-5021	Training	4,660	2,374	2,686	4,000	4,000
129-482-00-5024	Uniform Expense	4,011	5,984	4,400	6,000	6,000
		369,545	369,663	384,193	397,300	434,500
OPERATING EXPENSES						
129-482-00-6001	Penalties, Discounts, & Damages	2,227	4,030	1,126	500	0
129-482-00-6005	Utilities	4,642	3,406	4,830	5,000	5,000
129-482-00-6008	Engineering	0	542	530	2,000	5,000
129-482-00-6009	Other Professional Services	178	0	63	800	400
129-482-00-6010	Dues & Subscriptions	2,271	1,916	2,062	2,500	2,400
129-482-00-6011	Travel	918	388	932	500	1,000
129-482-00-6013	Office Supplies	3,015	2,606	2,986	3,000	3,500
129-482-00-6014	Postage & Printing	18,492	20,343	20,601	24,000	24,000
129-482-00-6016	Gas & Oil	14,746	21,930	20,943	18,000	25,000
129-482-00-6018	Bldg Repairs	12,744	10,247	1,682	9,500	8,000
129-482-00-6020	Equip. Repair & Maintenance	6,123	1,952	3,518	5,000	3,000
129-482-00-6022	Equipment (Non-capital)	2,532	1,332	282	13,000	0
129-482-00-6025	Power Purchased	252,907	240,459	254,751	255,000	273,000
129-482-00-6026	Small Tools	2,508	3,547	3,101	9,000	4,000
129-482-00-6035	Insurance Contracts	38,123	41,612	44,717	47,000	48,000
129-482-00-6045	Chemicals	34,448	56,562	69,860	75,000	75,000
129-482-00-6046	Other Supplies & Materials	1,833	8,055	7,748	12,500	10,000
129-482-00-6072	System Maintenance	189,983	220,051	207,270	170,000	200,000
129-482-00-6074	Contracts	16,281	20,237	24,193	20,000	20,000
129-482-00-6076	Const. & Maint. Equipment	2,330	4,468	4,213	3,500	3,500
129-482-00-6083	Primacy Fee Expenditure	24,293	24,717	25,503	27,000	27,300
129-482-00-6090	Radionuclide Operation Costs	691,597	689,095	711,002	730,000	770,000
129-482-00-6204	COPs Interest - Radionuclide	86,980	74,205	60,203	52,000	52,000
129-482-00-6205	COPs Principal - Radionuclide	410,000	420,000	435,000	450,000	925,000
129-482-00-6206	COPs Fees - Radionuclide	612	626	626	700	700
129-482-00-6636	Hydrants	39,317	896	34,982	20,000	50,000
129-482-00-6637	Meters & MXUs (AMR Conversion 50k)	249,144	144,927	165,318	185,000	250,000
129-482-00-6699	Inventory Usage/(Additions)	(69,179)	(20,173)	24,506	10,000	10,000
129-482-00-6800	Bad Debt Expense	12,143	11,030	7,899	15,000	15,000
129-482-00-6801	Pilot Expense	126,358	125,763	128,779	125,800	129,700
129-482-00-6901	Transfer To General Fund - Costs Allocation	0	0	375,000	37,000	194,500
129-482-00-6927	Transfer to Sewer Fund	0	0	407,425	0	0
		2,177,566	2,134,769	3,051,649	2,328,300	3,135,000

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2017 ACTUAL</u>	<u>FY2018 ACTUAL</u>	<u>FY2019 ACTUAL</u>	<u>FY2020 AMENDED</u>	<u>FY2021 BUDGET</u>
CAPITAL EXPENSES						
129-482-00-7002	Capital System - <i>Main Replacements</i>	215,825	178,866	0	200,000	100,000
129-482-00-7006	System Improvements - <i>Chlorine Ventilation Systems (Well house)</i>		0	0	0	70,000
129-482-00-7601	Equipment - <i>Work Release Van</i>	14,100	0	0	0	0
129-482-00-7604	Equipment - Air Compressor	0	64,863	0	0	0
129-482-00-7603	Equipment - <i>Truck (c/o)</i>	0	0	0	45,000	100,000
129-482-00-7604	Equipment	83,486	0	0	0	0
129-482-00-7604	Equipment - <i>Service Truck Replacement (1/2)</i>	0	0	0	0	25,000
129-482-00-7604	Equipment - <i>Utility Truck Replacement (1/3)</i>	0	0	0	0	12,000
129-482-00-7801	Facility Improvements - <i>Warehouse Sprinklers</i>	0	0	0	0	90,000
		313,411	243,729	0	245,000	397,000
Net Revenues Less Expenses - Water Department		\$ (284,251)	\$ (178,699)	\$ (769,903)	\$ (413,100)	\$ (1,359,100)
REVENUE						
129-482-40-4301	Operating Fees	906,008	847,014	827,696	860,000	870,000
		906,008	847,014	827,696	860,000	870,000
PERSONNEL EXPENSES						
129-482-40-5001	Salaries	31,386	31,714	36,883	35,000	38,000
129-482-40-5002	Overtime	2,473	2,894	2,047	2,000	3,000
129-482-40-5004	Payroll Tax	2,531	2,597	2,928	3,000	3,000
129-482-40-5005	Health & Dental Insurance Expense	6,974	6,898	7,272	8,000	9,000
129-482-40-5006	Retirement Contribution Expense	3,376	3,165	3,056	3,200	3,500
129-482-40-5007	Worker's Compensation Expense	1,509	1,432	1,343	1,500	1,500
129-482-40-5021	Training	550	0	100	500	500
129-482-40-5024	Uniform Expense	383	507	374	500	500
		49,182	49,208	54,002	53,700	59,000
OPERATING EXPENSES						
129-482-40-6022	Equipment (Non-capital)	0	0	0	25,000	25,000
129-482-40-6025	Power Purchased	37,491	40,005	38,098	40,000	40,000
129-482-40-6045	Chemicals & Lab Fees	200	0	200	500	500
129-482-40-6072	System Maintenance	5,954	775	413	4,000	15,000
129-482-40-6074	Contracts	2,556	200	500	500	500
129-482-40-6090	Radionuclide Operation Costs	111,794	111,483	117,405	121,000	125,000
129-482-40-6801	Pilot Expense	45,300	42,351	41,385	43,000	43,500
		203,294	194,814	198,001	234,000	249,500
Net Revenues Less Expenses - Intergovernmental Contracts		\$ 653,532	\$ 602,993	\$ 575,693	\$ 572,300	\$ 561,500
Total Fund - Net Revenues Less Expenses		\$ 369,281	\$ 424,294	\$ (194,210)	\$ 159,200	\$ (797,600)

Approved Full-Time Positions
Fiscal Year Ending September 30, 2021

Grade	Position	Dept	Type	# of Positions	Range	
H1	Custodian	Civic Center	Hourly	1	\$ 25,000	\$ 30,200
H1	Secretary	Police	Hourly	1	\$ 25,000	\$ 30,200
H2	Records / Prosecuting Attorney Clerk	Police	Hourly	1	\$ 29,200	\$ 36,300
H2	Maintenance Technician	Civic Center	Hourly	1	\$ 29,200	\$ 36,300
H2	Parks Maintenance Specialist	Parks	Hourly	5	\$ 29,200	\$ 36,300
H2	Head Cook	Senior Center	Hourly	1	\$ 29,200	\$ 36,300
H2	Metered Services Technician	Metered Services	Hourly	3	\$ 29,200	\$ 36,300
H2	Treatment Plant Operator	Sewer	Hourly	2	\$ 29,200	\$ 36,300
H2	Street Maintenance Specialist	Street	Hourly	7	\$ 29,200	\$ 36,300
H2	Water/Sewer Maintenance Specialist	Water/Sewer	Hourly	9	\$ 29,200	\$ 36,300
H2	Custodial Crew Leader	Civic Center	Hourly	1	\$ 30,000	\$ 38,300
H2	Code & Zoning Enforcement Inspector	Development Services	Hourly	1	\$ 30,000	\$ 38,300
H2	Parks Work Release Supervisor	Parks	Hourly	2	\$ 30,000	\$ 38,300
H3	City Clerk	Administration	Hourly	1	\$ 32,100	\$ 41,000
H3	Court Clerk	Court	Hourly	1	\$ 32,100	\$ 41,000
H3	Finance and Accounting Specialist	Finance	Hourly	3	\$ 32,100	\$ 41,000
H3	Utility Billing Specialist	Utility Office	Hourly	2	\$ 32,100	\$ 41,000
H3	Community Program/Aquatics Coordinator	Civic Center	Hourly	2	\$ 32,100	\$ 41,000
H3	Airport Operations Manager	Airport	Hourly	1	\$ 32,100	\$ 41,000
H3	Information Technology Technician	Administration	Hourly	1	\$ 32,100	\$ 41,000
H3	Building Inspector	Development Services	Hourly	2	\$ 32,100	\$ 41,000
H3	Permit Clerk	Development Services	Hourly	1	\$ 32,100	\$ 41,000
H3	Librarian	Library	Hourly	2	\$ 32,100	\$ 41,000
H4	Firefighter	Fire	Hourly	9	\$ 34,000	\$ 44,600
H4	Building Maintenance Supervisor	Maintenance	Hourly	1	\$ 34,000	\$ 44,600
H4	Apprentice Lineman	Electric	Hourly	7	\$ 35,900	\$ 41,100
H4	Assistant Treatment Plant Manager	Sewer	Hourly	2	\$ 36,900	\$ 42,200
H4	Metered Services Crew Leader	Metered Services	Hourly	1	\$ 36,900	\$ 42,200
H4	Street Maintenance Crew Leader	Street	Hourly	2	\$ 36,900	\$ 42,200
H4	Water/Sewer Maintenance Crew Leader	Water/Sewer	Hourly	3	\$ 36,900	\$ 42,200
H5	Police Officer	Police	Hourly	16	\$ 36,700	\$ 44,400
H5	Mechanic	Maintenance	Hourly	3	\$ 36,700	\$ 44,400
H5	Inventory Control Manager	Finance	Hourly	1	\$ 36,700	\$ 46,800
H5	Civic Center Office Manager	Civic Center	Hourly	1	\$ 36,700	\$ 46,800
H5	Civic Center Maintenance Foreman	Civic Center	Hourly	1	\$ 36,700	\$ 46,800
H5	Recreation Manager	Civic Center	Hourly	1	\$ 36,700	\$ 46,800
H5	Utility Office Manager	Utility Office	Hourly	1	\$ 36,700	\$ 46,800
H6	Facility Director	Senior Center	Hourly	1	\$ 38,400	\$ 47,700
H6	Parks Foreman	Parks	Hourly	1	\$ 41,700	\$ 47,700
H6	Streets Foreman	Street	Hourly	1	\$ 41,700	\$ 47,700
H6	Medical Officer/Lieutenant	Fire	Hourly	1	\$ 42,800	\$ 47,700
H6	Treatment Plant Manager	Sewer	Hourly	1	\$ 41,700	\$ 47,700
H6	Corporal/Detective	Police	Hourly	4	\$ 45,200	\$ 50,400
H6	Water/Sewer Construction Foreman	Water	Hourly	1	\$ 42,800	\$ 50,400
H6	Waste Water System Manager	Sewer	Hourly	1	\$ 42,800	\$ 50,400
H7	Captain	Fire	Hourly	3	\$ 47,700	\$ 53,200
H7	Journeyman	Electric	Hourly	5	\$ 45,200	\$ 57,700
H7	Sergeant/Detective Sergeant	Police	Hourly	5	\$ 51,800	\$ 56,200
H8	Director of Maintenance	Maintenance	Hourly	1	\$ 49,500	\$ 64,900
H8	Lieutenant/ Lieutenant Detective	Police	Hourly	3	\$ 58,300	\$ 64,900
H8	Electric Line Foreman	Electric	Hourly	1	\$ 61,500	\$ 64,900
E1	Library Director	Library	Salary	1	\$ 50,000	\$ 65,000
E1	Parks & Recreation Maintenance Director	Parks & Recreation	Salary	1	\$ 50,000	\$ 65,000
E2	Human Resources Director	Administration	Salary	1	\$ 50,000	\$ 75,000
E2	Development Services Director	Public Works	Salary	1	\$ 55,000	\$ 80,000
E2	Information Technology Administrator	Administration	Salary	1	\$ 55,000	\$ 80,000
E3	Fire Chief	Fire	Salary	1	\$ 60,000	\$ 90,000
E4	Finance Director	Administration	Salary	1	\$ 65,000	\$ 95,000
E4	Public Works Director	Development Services	Salary	1	\$ 65,000	\$ 95,000
E4	Police Chief	Police	Salary	1	\$ 65,000	\$ 95,000
E5	City Administrator	Administration	Salary	1	\$ 95,000	\$ 135,000

PART TIME PAY SCALE EFFECTIVE 10/03/2020

GRADE	STEP:	1	Start	End 1 yr	End 2 yr	End 3 yr	End 4 yr	End 5 yr
		2	3	4	5	6	7	
1		\$7.70	\$9.15	\$9.30	\$9.45	\$9.60	\$9.75	\$9.90
2		\$7.95	\$9.45	\$9.60	\$9.75	\$9.90	\$10.05	
3		\$8.35	\$9.75	\$9.90	\$10.05	\$10.25	\$10.45	
4		\$8.60	\$9.90	\$10.05	\$10.25	\$10.45		
5		\$8.90	\$10.05	\$10.25	\$10.45	\$10.65	\$10.85	
6		\$10.00	\$11.30	\$11.55	\$11.80	\$12.05	\$12.30	

1	\$7.70	\$9.15	\$9.30	\$9.45	\$9.60	\$9.75	\$9.90
BABYSITTING CONCESSIONS DRIVERS							
2	\$7.95	\$9.45	\$9.60	\$9.75	\$9.90	\$10.05	
JANITOR		FRONT DESK					
LIFEGUARDS		COOK					
CONCESSIONS TEAM LEAD		LIBRARY CLERK					
3	\$8.35	\$9.75	\$9.90	\$10.05	\$10.25	\$10.45	
FRONT DESK TEAM LEADER		LIBRARIAN ASSISTANT					
FACILITY SERVICES							
4	\$8.60	\$9.90	\$10.05	\$10.25	\$10.45		
HEAD LIFEGUARD							
5	\$8.90	\$10.05	\$10.25	\$10.45	\$10.65	\$10.85	
RECREATION/EVENT ASSISTANT							
6	\$10.00	\$11.30	\$11.55	\$11.80	\$12.05	\$12.30	
STREET, WAREHOUSE (NO EXPERIENCE)							

SPECIALTY SKILLS	7
AQUATICS COORDINATOR	\$10.00
CLASS INSTRUCTOR - NONCERTIFIED	\$12.00
CLASS INSTRUCTOR - CERTIFIED	\$25.00
SWIM INSTRUCTOR - GROUP	\$12.00
SWIM INSTRUCTOR - PRIVATE	\$18.00
UMPIRE/REFEREE	\$15.00
WAREHOUSE SPECIALIST (10+ YRS EXP)	\$16.25

Effective 3/23/2019

FIREFIGHTER \$8.60 Mutual Aide

\$15.00 Within City Limits