

Annual Budget



Fiscal Year 2018-2019

# City of Festus

## Annual Budget Fiscal Year 2018-2019

### Mike Cage, Mayor

Ward 1  
Gary Underwood  
Dave Boyer

Ward 2  
Brian Wehner  
Kyle Wilkey

Ward 3  
Bill Gray  
Bobby Venz

Ward 4  
Jim Tinnin  
Michael Cook

Lori Eisenbeis, Treasurer

Greg Camp, City Administrator

Pat Parsons, Finance Director  
Tim Lewis, Chief of Police  
Matt Clemens, Building Commissioner/Public Works Director  
Larry Crites, Park Superintendent  
Kathy Condon-Boettcher, Head Librarian  
Kevin Cremer, Fire Chief  
Adrienne Navarro, Municipal Court Clerk  
Michelle Guidicy, Financial Adm. Assistant  
Kerry Patek, City Clerk

**Budget Summary - All Funds**

		<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b><u>Actual Fund Balance at September 30, 2017</u></b>		\$ 32,139,782	\$ 32,139,782
<b><u>Deferred Revenue Available at County at the end of 9/30/17</u></b>		\$ 1,161,788	\$ 1,161,788
Budgeted Revenues/Transfers 2017-2018	Amended	<b>\$ 18,886,044</b>	<b>\$ 18,886,044</b>
Budgeted Expenditures/Transfers 2017-2018	Amended	<b>\$ 19,349,189</b>	<b>\$ 19,349,189</b>
Estimated Fund Balance September 30, 2018		<b><u>\$ 32,838,425</u></b>	<b><u>\$ 32,838,425</u></b>
Estimated Revenue 2018-2019		\$ 17,769,384	\$ 17,830,590
Transfers In:		\$ 2,982,437	\$ 3,346,994
<b>Total Assets 2018-2019</b>		<b><u>\$ 53,590,246</u></b>	<b><u>\$ 54,016,009</u></b>
Estimated Expenditures 2018-2019		\$ 22,049,695	\$ 21,577,976
Transfers Out:		\$ 2,982,437	\$ 3,346,994
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<b>Total Liabilities 2018-2019</b>		\$ 25,032,132	\$ 24,924,970
Estimated Balance September 30, 2019		\$ 28,558,114	\$ 29,091,039
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 53,590,246</u></b>	<b><u>\$ 54,016,009</u></b>

Cash in Bank as of May 31, 2018  
(Includes Investments & Deferred Revenue)

**\$ 25,649,386**

"All Funds"

**Revenue - All Funds**

<u>Fund</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
General Fund	\$ 6,079,425	\$ 6,146,092	\$ 6,030,270	\$ 6,024,950	\$ 4,104,294	\$ 6,336,457	\$ 6,336,457
Health Fund	\$ 147,756	\$ 153,905	\$ 153,402	\$ 161,500	\$ 153,472	\$ 164,380	\$ 164,380
Library Fund	\$ 303,520	\$ 272,657	\$ 282,066	\$ 278,050	\$ 261,657	\$ 296,655	\$ 296,655
Park Fund	\$ 275,483	\$ 330,647	\$ 293,903	\$ 291,201	\$ 243,277	\$ 279,106	\$ 299,106
Tourism Tax Fund	\$ 266,822	\$ 231,468	\$ 290,573	\$ 254,000	\$ 183,032	\$ 284,000	\$ 284,000
Sales Tax Reimbursement Fund	\$ 256,517	\$ 282,311	\$ 293,741	\$ 296,000	\$ 144,529	\$ 128,000	\$ 128,000
Capital Reserve Fund	\$ 7,109	\$ 13,525	\$ 17,881	\$ 12,000	\$ 15,243	\$ 28,000	\$ 28,000
Law Enforcement Training Fund	\$ 8,694	\$ 6,060	\$ 5,789	\$ 3,700	\$ 1,736	\$ 2,400	\$ 2,400
LLEBG Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Transportation Tax Fund	\$ 1,368,606	\$ 1,425,301	\$ 2,368,541	\$ 1,907,481	\$ 1,189,612	\$ 2,553,001	\$ 2,580,001
County Transportation Tax Fund	\$ 375,522	\$ 618	\$ 1,198,016	\$ 657,000	\$ 478,131	\$ 690,950	\$ 690,950
Levee/Storm water Fund	\$ 663,399	\$ 711,859	\$ 672,318	\$ 709,200	\$ 505,015	\$ 716,000	\$ 716,000
Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Property Tax Fund	\$ 349,934	\$ 363,176	\$ 377,850	\$ 375,220	\$ 384,491	\$ 391,190	\$ 391,190
NID Assessment Fund	\$ 38,564	\$ 84,716	\$ 40,324	\$ 49,938	\$ 39,838	\$ 49,938	\$ 49,938
Capital Improvement Fund	\$ 648,450	\$ 681,056	\$ 680,102	\$ 691,200	\$ 505,224	\$ 736,000	\$ 741,000
Water & Sewer Fund	\$ 4,699,046	\$ 5,454,382	\$ 4,922,522	\$ 4,966,934	\$ 3,125,797	\$ 5,113,307	\$ 5,122,513
Federal Forfeiture Fund	\$ 2,616	\$ 61	\$ 137	\$ -	\$ 111	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 15,491,463</b>	<b>\$ 16,157,834</b>	<b>\$ 17,627,435</b>	<b>\$ 16,678,374</b>	<b>\$ 11,335,459</b>	<b>\$ 17,769,384</b>	<b>\$ 17,830,590</b>
** Transfer In:	\$ 1,353,110	\$ 939,339	\$ 1,349,281	\$ 2,207,670	\$ 247,655	\$ 2,982,437	\$ 3,346,994
<b>TOTALS:</b>	<b><u>\$ 16,844,573</u></b>	<b><u>\$ 17,097,173</u></b>	<b><u>\$ 18,976,716</u></b>	<b><u>\$ 18,886,044</u></b>	<b><u>\$ 11,583,114</u></b>	<b><u>\$ 20,751,821</u></b>	<b><u>\$ 21,177,584</u></b>

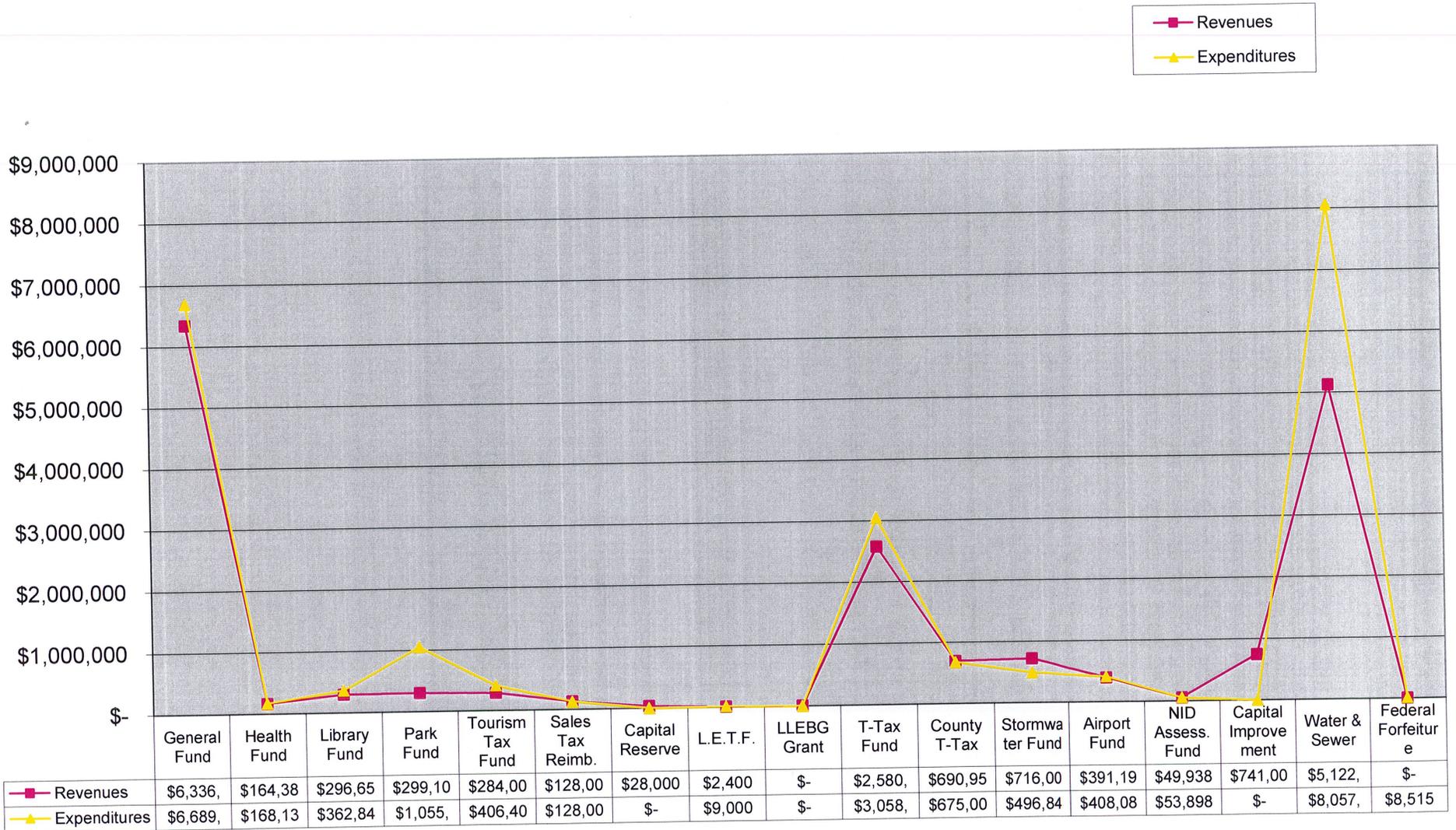
\*\* Includes transfer to Long-Term Debt

**Expenditures - All Funds**

<u>Fund</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
General Fund	\$ 5,609,007	\$ 5,779,315	\$ 6,741,214	\$ 6,740,977	\$ 4,103,611	\$ 6,781,676	\$ 6,689,742
Health Fund	\$ 126,119	\$ 131,286	\$ 142,439	\$ 159,879	\$ 82,114	\$ 173,018	\$ 168,139
Library Fund	\$ 367,425	\$ 276,967	\$ 295,091	\$ 310,780	\$ 179,642	\$ 357,887	\$ 362,847
Park Fund	\$ 646,974	\$ 789,698	\$ 1,037,513	\$ 756,930	\$ 365,452	\$ 1,270,053	\$ 1,055,499
Tourism Tax Fund	\$ 46,374	\$ 88,207	\$ 136,096	\$ 405,229	\$ 135,176	\$ 424,119	\$ 406,405
Sales Tax Reimbursement Fund	\$ 256,767	\$ 271,589	\$ 255,118	\$ 296,000	\$ 272,574	\$ 128,000	\$ 128,000
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Training Fund	\$ 13,631	\$ 8,278	\$ 8,985	\$ 9,000	\$ 3,637	\$ 9,000	\$ 9,000
LLEBG Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City Transportation Tax Fund	\$ 1,063,303	\$ 1,126,916	\$ 2,703,585	\$ 1,939,297	\$ 1,051,860	\$ 3,225,338	\$ 3,058,299
County Transportation Tax Fund	\$ 323,850	\$ -	\$ 1,195,990	\$ 600,000	\$ 613	\$ 675,000	\$ 675,000
Storm Water & Parks Fund	\$ 384,647	\$ 180,671	\$ 340,208	\$ 272,787	\$ 173,566	\$ 514,259	\$ 496,844
Fire Property Tax Fund	\$ 116,556	\$ 249,747	\$ 320,069	\$ 311,672	\$ 187,278	\$ 345,382	\$ 408,087
NID Assessment Fund	\$ 54,213	\$ 52,830	\$ 52,915	\$ 56,226	\$ 50,204	\$ 53,898	\$ 53,898
Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Fund	\$ 5,064,775	\$ 4,160,939	\$ 4,345,664	\$ 5,281,379	\$ 2,633,282	\$ 8,083,465	\$ 8,057,701
Federal Forfeiture Fund	\$ 8,656	\$ 12,054	\$ 6,625	\$ 2,806	\$ 2,806	\$ 8,600	\$ 8,515
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,082,297</b>	<b>\$ 13,128,497</b>	<b>\$ 17,581,512</b>	<b>\$ 17,142,962</b>	<b>\$ 9,241,815</b>	<b>\$ 22,049,695</b>	<b>\$ 21,577,976</b>
Transfers Out:	\$ 1,353,110	\$ 939,339	\$ 1,349,280	\$ 2,207,670	\$ 247,655	\$ 2,982,437	\$ 3,346,994
<b>TOTALS:</b>	<b>\$ 15,435,407</b>	<b>\$ 14,067,836</b>	<b>\$ 18,930,792</b>	<b>\$ 19,350,632</b>	<b>\$ 9,489,470</b>	<b>\$ 25,032,132</b>	<b>\$ 24,924,970</b>
<b>NET REVENUES OVER (UNDER) EXPENDITURE</b>	<b>\$ 1,409,166</b>	<b>\$ 3,029,337</b>	<b>\$ 45,924</b>	<b>\$ (464,588)</b>	<b>\$ 2,093,644</b>	<b>\$ (4,280,311)</b>	<b>\$ (3,747,386)</b>

# Revenue & Expenditure Comparison Chart

## Fiscal Year 2018-2019



**General Fund Summary**

	<b>Amended Amended</b>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>		\$ 4,695,911	\$ 4,695,911
Budgeted Revenues/Transfers 2017-2018		\$ 6,069,590	\$ 6,069,590
Budgeted Expenditures/Transfers 2017-2018		\$ 7,710,567	\$ 7,710,567
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Estimated Fund Balance September 30, 2018		<b>\$ 3,054,934</b>	<b>\$ 3,054,934</b>
Estimated Revenue 2018-2019		\$ 6,336,457	\$ 6,336,457
Transfers In:		\$ -	\$ 62,700
<hr/>			
<b>Total Assets 2018-2019</b>		<b><u>\$ 9,391,391</u></b>	<b><u>\$ 9,454,091</u></b>
<hr/>			
Estimated Expenditures 2018-2019		\$ 6,781,676	\$ 6,689,742
Transfers Out:		\$ 81,232	\$ 83,089
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<hr/>			
<b>Total Liabilities 2018-2019</b>		<b><u>\$ 6,862,908</u></b>	<b><u>\$ 6,772,831</u></b>
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Estimated Balance September 30, 2019		\$ 2,528,483	\$ 2,681,260
<hr/>			
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 9,391,391</u></b>	<b><u>\$ 9,454,091</u></b>

**Cash in Bank as of May 31, 2018**

General Fund Petty Cash	\$ 1,500	
General Fund Money Market Acct.	\$ 2,299,438	
General Fund Money Market - Savings	\$ -	
General Fund Health Reimb Acct.	\$ 9,402	
General Fund Investments Out	\$ 1,604,057	
Jefferson County Recorder of Deeds Escrow Acct	\$ 183	
Police Evidence Account	\$ 34,334	Restricted
Court - Bonds Acct.	\$ 13,013	Restricted
Court - Fines Acct.	\$ 17,393	Restricted
Court - Judicial Acct.	\$ 839	
<b>Total General Fund "Cash-in-Bank"</b>	<b><u>\$ 3,980,159</u></b>	

**General Fund Revenues**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
01-0000 - 41000	Real Estate Taxes - Current	\$ 189,067	\$ 193,836	\$ 196,585	\$ 201,300	\$ 206,993	\$ 210,600	\$ 210,600
01-0000 - 41010	Real Estate Taxes - Prior	\$ 8,180	\$ 8,968	\$ 6,345	\$ 6,500	\$ 1,834	\$ 2,700	\$ 2,700
01-0000 - 41100	Personal Property Tax - Current	\$ 33,162	\$ 32,554	\$ 37,677	\$ 36,500	\$ 44,559	\$ 43,300	\$ 43,300
01-0000 - 41110	Personal Property Tax - Prior	\$ 10,995	\$ 11,615	\$ 11,814	\$ 7,800	\$ 2,325	\$ 2,800	\$ 2,800
01-0000 - 41200	Sur Tax	\$ 9,338	\$ 9,434	\$ 9,098	\$ 9,150	\$ 9,025	\$ 9,100	\$ 9,100
01-0000 - 41300	Financial Institution Tax	\$ 2,150	\$ 1,476	\$ 2,603	\$ 1,730	\$ 3,800	\$ 3,770	\$ 3,770
01-0000 - 42000	Sales Tax	\$ 2,487,904	\$ 2,581,432	\$ 2,516,141	\$ 2,581,000	\$ 1,868,080	\$ 2,772,650	\$ 2,772,650
01-0000 - 42100	911 Tax Receipts	\$ 77,677	\$ 80,597	\$ 75,635	\$ 75,000	\$ 43,057	\$ 75,000	\$ 75,000
01-0000 - 42200	State Gas Tax	\$ 309,710	\$ 308,389	\$ 313,576	\$ 309,000	\$ 204,213	\$ 310,000	\$ 310,000
01-0000 - 42210	Vehicle Sales Tax	\$ 95,863	\$ 99,024	\$ 101,684	\$ 100,000	\$ 69,966	\$ 105,000	\$ 105,000
01-0000 - 42220	Additional Motor Vehicle Fees	\$ 51,009	\$ 50,710	\$ 50,000	\$ 50,000	\$ 36,341	\$ 50,000	\$ 50,000
01-0000 - 42300	Railroad Utilities	\$ 5,490	\$ 5,778	\$ 5,511	\$ 5,400	\$ 5,387	\$ 5,000	\$ 5,000
01-0000 - 42400	Utility Gross Receipts	\$ 859,959	\$ 798,607	\$ 798,085	\$ 800,000	\$ 543,347	\$ 815,000	\$ 815,000
01-0000 - 42500	Cablevision	\$ 83,778	\$ 82,721	\$ 72,298	\$ 72,000	\$ 33,931	\$ 68,000	\$ 68,000
01-0000 - 43000	Grant Receipts	\$ 4,325	\$ 16,000	\$ 34,000	\$ -	\$ -	\$ 7,500	\$ 7,500
01-0000 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 43015	JCWA Reimbursement	\$ 4,500	\$ 4,250	\$ 4,500	\$ 4,500	\$ 3,000	\$ 4,500	\$ 4,500
01-0000 - 43100	Federal Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 43200	State Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 43205	County Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 43210	Traffic Cops Grant	\$ 28,362	\$ 36,304	\$ 29,377	\$ 36,650	\$ 10,873	\$ 31,650	\$ 31,650
01-0000 - 43250	Festus R-6 SRO Reimburse	\$ -	\$ 124,422	\$ 110,761	\$ 133,000	\$ 76,585	\$ 133,000	\$ 133,000
01-0000 - 45000	Merchant Licenses	\$ 201,359	\$ 202,636	\$ 213,523	\$ 210,000	\$ 53,267	\$ 214,000	\$ 214,000
01-0000 - 45100	Building Permits	\$ 53,799	\$ 57,903	\$ 57,844	\$ 45,000	\$ 37,643	\$ 45,000	\$ 45,000
01-0000 - 45110	Occupancy Permit Fee's	\$ 33,600	\$ 31,430	\$ 29,890	\$ 28,000	\$ 18,305	\$ 28,000	\$ 28,000
01-0000 - 49205	Dispatching Services	\$ 82,003	\$ 76,368	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 46000	Police Court Fines	\$ 432,019	\$ 337,035	\$ 292,675	\$ 325,000	\$ 135,215	\$ 250,000	\$ 250,000
01-0000 - 46010	Judicial Education Fund	\$ 2,820	\$ 2,064	\$ 1,864	\$ 2,000	\$ 778	\$ 1,800	\$ 1,800
01-0000 - 46100	Tax Penalties	\$ 2,222	\$ 2,762	\$ 2,632	\$ 2,500	\$ 1,632	\$ 2,500	\$ 2,500
01-0000 - 46115	Business License Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 46215	False Alarm Fees	\$ 6,850	\$ 8,400	\$ 2,350	\$ -	\$ -	\$ -	\$ -
01-0000 - 46415	Bad Check Fees	\$ 240	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 47000	General Fund Interest	\$ 18,167	\$ 25,074	\$ 41,749	\$ 36,000	\$ 40,980	\$ 50,000	\$ 50,000
01-0000 - 48000	Miscellaneous Income	\$ 38,749	\$ 2,432	\$ 8,389	\$ 1,000	\$ 4,227	\$ 1,000	\$ 1,000
01-0000 - 48005	Proceeds from Sale	\$ 12,500	\$ 27,989	\$ 56,404	\$ 5,000	\$ 6,555	\$ 146,000	\$ 146,000
01-0000 - 48085	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-0000 - 48115	Building Lease Payments	\$ 54,420	\$ 52,620	\$ 47,857	\$ 48,960	\$ 32,245	\$ 57,284	\$ 57,284
01-0000 - 48200	Zoning & Subdivision Fees	\$ 1,404	\$ 1,704	\$ 2,931	\$ 2,000	\$ 2,020	\$ 2,500	\$ 2,500
01-0000 - 48300	Insurance Claims & Refunds	\$ 16,636	\$ 553	\$ 15,120	\$ 12,100	\$ 12,131	\$ 500	\$ 500
01-0000 - 48306	Ground Lease Revenue	\$ 12,420	\$ 12,420	\$ 12,420	\$ 12,420	\$ 8,280	\$ 14,283	\$ 14,283
01-0000 - 48310	Police Record Checks	\$ 3,340	\$ 4,045	\$ 3,575	\$ 3,000	\$ 1,740	\$ 3,500	\$ 3,500
01-0000 - 48320	Fire Tag Sales	\$ 14,650	\$ 14,800	\$ 13,900	\$ 14,000	\$ 13,650	\$ 14,000	\$ 14,000

**General Fund Revenues**

		<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>AMENDED Revenue 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
01-0000 - 48340	Donations	\$ 3,595	\$ 2,224	\$ 8,763	\$ 3,040	\$ 3,040	\$ 1,000	\$ 1,000
01-0000 - 48350	Soda Sales	\$ 35	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -
01-0000 - 49215	Allowance for Uncollectible	\$ -	\$ -	\$ 38	\$ -	\$ 303	\$ -	\$ -
01-0000 - 49500	Garbage & Trash Fees	\$ 825,729	\$ 837,396	\$ 842,656	\$ 786,000	\$ 568,944	\$ 795,400	\$ 795,400
01-0000 - 49505	Trash Service Charge	\$ -	\$ -	\$ -	\$ 59,400	\$ -	\$ 60,120	\$ 60,120
01-0000 - 49510	Trash Tag Fees	\$ 1,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<b>\$ 6,079,425</b>	<b>\$ 6,146,092</b>	<b>\$ 6,030,270</b>	<b>\$ 6,024,950</b>	<b>\$ 4,104,294</b>	<b>\$ 6,336,457</b>	<b>\$ 6,336,457</b>
010000 - 49990	Transfers In	\$ 13,225	\$ -	\$ 594,752	\$ 44,640	\$ -	\$ -	\$ 62,700
	<b>TOTALS</b>	<b>\$ 6,092,650</b>	<b>\$ 6,146,092</b>	<b>\$ 6,625,022</b>	<b>\$ 6,069,590</b>	<b>\$ 4,104,294</b>	<b>\$ 6,336,457</b>	<b>\$ 6,399,157</b>
	Total Operating Revenues	\$ 6,055,594	\$ 6,099,326	\$ 6,510,735	\$ 6,049,450	\$ 4,082,568	\$ 6,181,457	\$ 6,244,157
	Total Special Revenues	\$ 37,056	\$ 46,766	\$ 114,287	\$ 20,140	\$ 21,726	\$ 155,000	\$ 155,000
	<b>Totals</b>	<b>\$ 6,092,650</b>	<b>\$ 6,146,092</b>	<b>\$ 6,625,022</b>	<b>\$ 6,069,590</b>	<b>\$ 4,104,294</b>	<b>\$ 6,336,457</b>	<b>\$ 6,399,157</b>
	Total Operating Expenses	\$ 5,133,612	\$ 5,282,965	\$ 5,342,837	\$ 5,872,143		\$ 6,061,659	\$ 6,008,140
	Surplus or (Deficit)	\$ 921,982	\$ 816,361	\$ 1,167,898	\$ 177,307		\$ 119,798	\$ 236,017
	Minus Total Capital Expenses	\$ 475,395	\$ 496,350	\$ 1,398,377	\$ 868,834		\$ 720,017	\$ 681,602
	Minus Total Reserve Expenses	\$ 104,201	\$ 56,720	\$ 84,090	\$ 969,590		\$ 81,232	\$ 83,089
	Surplus or (Deficit)	\$ 379,442	\$ 310,057	\$ (200,282)	\$ (1,640,977)		\$ (526,451)	\$ (373,674)

**General Fund Expenditures**  
**Department Summary**

Department	Three Year History			Current Budget	Proposed Budget		
	Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
General Government	\$ 697,437	\$ 719,115	\$ 751,611	\$ 885,425	\$ 546,447	\$ 1,015,823	\$ 960,358
Municipal Court	\$ 186,692	\$ 153,622	\$ 148,263	\$ 145,528	\$ 83,147	\$ 136,742	\$ 136,723
Building & Code Enforcement	\$ 320,527	\$ 343,905	\$ 294,419	\$ 325,499	\$ 193,361	\$ 373,600	\$ 372,010
Police Department	\$ 2,176,480	\$ 2,325,990	\$ 2,484,458	\$ 2,644,121	\$ 1,501,149	\$ 2,841,532	\$ 2,866,684
Dispatching	\$ 559,685	\$ 590,816	\$ 475,998	\$ 583,547	\$ 291,959	\$ 700,524	\$ 665,670
Fire Department	\$ 270,564	\$ 239,396	\$ 871,757	\$ 396,385	\$ 224,431	\$ 514,840	\$ 481,953
Emergency Operations	\$ 10,684	\$ 14,508	\$ 45,490	\$ 13,600	\$ 7,356	\$ 13,650	\$ 13,000
Street Department	\$ 273,657	\$ 305,928	\$ 304,730	\$ 320,801	\$ 201,199	\$ -	\$ -
Non-Departmental	\$ 1,113,281	\$ 1,086,035	\$ 1,364,488	\$ 1,426,071	\$ 1,054,562	\$ 1,184,965	\$ 1,193,344
<b>SUB-TOTAL</b>	<b>\$ 5,609,007</b>	<b>\$ 5,779,315</b>	<b>\$ 6,741,214</b>	<b>\$ 6,740,977</b>	<b>\$ 4,103,611</b>	<b>\$ 6,781,676</b>	<b>\$ 6,689,742</b>
Transfers Out:	\$ 104,201	\$ 56,720	\$ 84,090	\$ 969,590	\$ 4,000	\$ 81,232	\$ 83,089
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 5,713,208</b>	<b>\$ 5,836,035</b>	<b>\$ 6,825,304</b>	<b>\$ 7,710,567</b>	<b>\$ 4,107,611</b>	<b>\$ 6,862,908</b>	<b>\$ 6,772,831</b>
Total Operating Expenses	\$ 5,133,612	\$ 5,282,965	\$ 5,342,837	\$ 5,872,143	\$ 3,446,450	\$ 6,061,659	\$ 6,008,140
Total Capital Expenses	\$ 475,395	\$ 496,350	\$ 1,398,377	\$ 868,834	\$ 657,161	\$ 720,017	\$ 681,602
Total Reserve Expenses	\$ 104,201	\$ 56,720	\$ 84,090	\$ 969,590	\$ 4,000	\$ 81,232	\$ 83,089
<b>TOTALS</b>	<b>\$ 5,713,208</b>	<b>\$ 5,836,035</b>	<b>\$ 6,825,304</b>	<b>\$ 7,710,567</b>	<b>\$ 4,107,611</b>	<b>\$ 6,862,908</b>	<b>\$ 6,772,831</b>
<b><u>Summary by Expenditure Type</u></b>							
Personal Services	\$ 2,537,380	\$ 2,656,240	\$ 2,679,003	\$ 2,861,954	\$ 1,655,685	\$ 2,746,933	\$ 2,764,295
Employee Benefits	\$ 962,470	\$ 964,821	\$ 969,801	\$ 1,115,533	\$ 654,055	\$ 1,180,682	\$ 1,193,051
Occupancy	\$ 256,264	\$ 236,365	\$ 262,906	\$ 291,750	\$ 158,539	\$ 269,350	\$ 268,350
Office Services	\$ 177,276	\$ 184,100	\$ 153,189	\$ 213,750	\$ 127,947	\$ 469,350	\$ 387,650
Travel & Mobile Equipment	\$ 105,472	\$ 127,657	\$ 117,071	\$ 146,050	\$ 73,484	\$ 164,550	\$ 160,000
Materials & Supplies	\$ 21,563	\$ 15,206	\$ 20,406	\$ 36,153	\$ 17,577	\$ 31,630	\$ 40,130
Special Expenses	\$ 1,073,187	\$ 1,098,576	\$ 1,140,461	\$ 1,206,953	\$ 759,163	\$ 1,199,164	\$ 1,194,664
Capital Outlay	\$ 475,395	\$ 496,350	\$ 1,398,377	\$ 868,834	\$ 657,161	\$ 720,017	\$ 681,602
Transfers Out:	\$ 104,201	\$ 56,720	\$ 84,090	\$ 969,590	\$ 4,000	\$ 81,232	\$ 83,089
<b>TOTALS</b>	<b>\$ 5,713,208</b>	<b>\$ 5,836,035</b>	<b>\$ 6,825,304</b>	<b>\$ 7,710,567</b>	<b>\$ 4,107,611</b>	<b>\$ 6,862,908</b>	<b>\$ 6,772,831</b>

**General Fund Expenditures**  
**Line Item Summary**  
**Administration**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 412,261	\$ 430,817	\$ 450,425	\$ 472,863	\$ 295,128	\$ 531,913	\$ 530,913
Employee Benefits	\$ 118,377	\$ 126,086	\$ 121,038	\$ 137,266	\$ 86,010	\$ 181,425	\$ 181,035
Occupancy	\$ 25,462	\$ 26,040	\$ 24,762	\$ 30,100	\$ 11,432	\$ 21,900	\$ 25,900
Office Services	\$ 31,271	\$ 29,801	\$ 33,808	\$ 38,600	\$ 22,643	\$ 45,000	\$ 44,500
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 1,523	\$ 1,567	\$ 1,475	\$ 2,100	\$ 802	\$ 2,000	\$ 2,000
Special Expenses	\$ 64,815	\$ 84,253	\$ 74,230	\$ 102,402	\$ 52,780	\$ 91,260	\$ 90,760
Capital Outlay	\$ 43,728	\$ 20,551	\$ 45,873	\$ 102,094	\$ 77,652	\$ 142,325	\$ 85,250
<b>TOTAL</b>	<b>\$ 697,437</b>	<b>\$ 719,115</b>	<b>\$ 751,611</b>	<b>\$ 885,425</b>	<b>\$ 546,447</b>	<b>\$ 1,015,823</b>	<b>\$ 960,358</b>
Total Operating Expenses	\$ 653,709	\$ 698,564	\$ 705,738	\$ 783,331	\$ 468,795	\$ 873,498	\$ 875,108
Total Capital Expenses	\$ 43,728	\$ 20,551	\$ 45,873	\$ 102,094	\$ 77,652	\$ 142,325	\$ 85,250
<b>TOTALS</b>	<b>\$ 697,437</b>	<b>\$ 719,115</b>	<b>\$ 751,611</b>	<b>\$ 885,425</b>	<b>\$ 546,447</b>	<b>\$ 1,015,823</b>	<b>\$ 960,358</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Administration**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>Salary Approved</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
70% Admin	City Administrator	\$ 43.27	\$ 44.27	\$ 44.27	\$ 64,457	\$ 64,457
70% Admin	City Admin - car allowance monthly	\$ 350.00	\$ 350.00	\$ 350.00	\$ 2,940	\$ 2,940
100% Admin	Finance Director - 36 weeks with payout	\$ 31.00	\$ 32.00	\$ 32.00	\$ 46,080	\$ 46,080
100% Admin	Finance Director - replacement 40 weeks		\$ 32.00	\$ 32.00	\$ 51,200	\$ 51,200
100% Admin	City Clerk	\$ 24.32	\$ 25.32	\$ 25.32	\$ 52,666	\$ 52,666
75% Admin	Financial Adm. Assistant	\$ 19.93	\$ 20.93	\$ 20.93	\$ 32,651	\$ 32,651
100% Admin	Accts Pay Clerk	\$ 19.38	\$ 20.38	\$ 20.38	\$ 42,390	\$ 42,390
100% Admin	Payroll & Personnel	\$ 19.26	\$ 20.26	\$ 20.26	\$ 42,141	\$ 42,141
100% Admin	Clerk Typist I	\$ 13.26	\$ 14.76	\$ 14.76	\$ 30,701	\$ 30,701
100% Admin	Clerk Typist I	\$ 10.00	\$ 13.26	\$ 13.26	\$ 27,581	\$ 27,581
100% Admin	Janitor - 6 hrs/week	\$ 12.00	\$ 13.00	\$ 13.00	\$ 4,056	\$ 4,056
	Merit				\$ 822	\$ 822
	Health Incentive				\$ 403	\$ 403
	Safety Class				\$ 825	\$ 825
	<b>SUBTOTAL</b>				\$ 398,913	\$ 398,913
		<u>Per Month</u>	<u>Per Month</u>	<u>Before Election Per Month</u>	<u>After Election Per Month</u>	
Cncl	City Council	\$150.00	\$150.00	\$150.00	\$300.00	\$ 28,800
Cncl	Mayor	\$400.00	\$400.00	\$400.00	\$600.00	\$ 5,800
Cncl	Treasurer	\$125.00	\$125.00	\$125.00	\$150.00	\$ 1,800
	<b>SUBTOTAL</b>					\$ 435,313
	Overtime					\$ 4,000
	<b>TOTAL ADMINISTRATIVE PAYROLL</b>					<b>\$ 439,313</b>
						<b>\$ 438,313</b>

**General Fund Expenditures**  
**Administration**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
01-1000 - 51000	Regular Salaries	\$ 328,095	\$ 331,447	\$ 345,859	\$ 368,263	\$ 228,215	\$ 435,313	\$ 435,313
01-1000 - 51100	Overtime	\$ 1,815	\$ 2,382	\$ 3,730	\$ 4,000	\$ 1,415	\$ 4,000	\$ 3,000
01-1000 - 51190	Other Personal Services	\$ 5,334	\$ 4,711	\$ 3,832	\$ 8,000	\$ 1,204	\$ 2,000	\$ 2,000
01-1000 - 51400	Legal Fees	\$ 56,771	\$ 73,177	\$ 82,864	\$ 75,000	\$ 52,813	\$ 75,000	\$ 75,000
01-1000 - 51450	Bank Fees	\$ 7,364	\$ 7,317	\$ 2,399	\$ 200	\$ 26	\$ 200	\$ 200
01-1000 - 51510	Exams & Physicals	\$ 95	\$ 152	\$ 95	\$ 200	\$ 209	\$ 200	\$ 200
01-1000 - 51600	Auditing	\$ 10,000	\$ 9,400	\$ 9,600	\$ 9,700	\$ 9,700	\$ 9,700	\$ 9,700
01-1000 - 51700	Payroll Processing Fees	\$ 2,089	\$ 2,231	\$ 1,911	\$ 2,500	\$ 283	\$ 2,500	\$ 2,500
01-1000 - 51800	Computer Services	\$ 698	\$ -	\$ 135	\$ 5,000	\$ 1,263	\$ 3,000	\$ 3,000
01-1000 - 52000	Health Insurance	\$ 37,161	\$ 34,369	\$ 40,485	\$ 41,880	\$ 30,528	\$ 61,372	\$ 61,221
01-1000 - 52050	HRA-Health Reimbursement	\$ 3,196	\$ 2,781	\$ 1,729	\$ 4,515	\$ 862	\$ 5,915	\$ 5,915
01-1000 - 52100	Life Insurance	\$ 691	\$ 724	\$ 701	\$ 896	\$ 593	\$ 1,087	\$ 1,087
01-1000 - 52200	Retirement	\$ 46,440	\$ 50,739	\$ 46,003	\$ 54,529	\$ 32,596	\$ 70,512	\$ 70,350
01-1000 - 52210	401A Match	\$ 5,242	\$ 5,772	\$ 4,976	\$ 5,967	\$ 3,820	\$ 7,931	\$ 7,931
01-1000 - 52300	Social Security	\$ 25,047	\$ 25,341	\$ 26,544	\$ 28,479	\$ 17,311	\$ 33,608	\$ 33,531
01-1000 - 52400	Unemployment Compensation	\$ 600	\$ 6,360	\$ 600	\$ 1,000	\$ 300	\$ 1,000	\$ 1,000
01-1000 - 53000	Water Service	\$ 2,179	\$ 1,868	\$ 1,528	\$ 2,000	\$ 643	\$ 1,300	\$ 1,300
01-1000 - 53100	Electricity	\$ 13,088	\$ 12,149	\$ 12,298	\$ 13,400	\$ 5,899	\$ 13,400	\$ 13,400
01-1000 - 53200	Gas or Heat	\$ 2,729	\$ 2,375	\$ 3,043	\$ 3,000	\$ 2,487	\$ 3,500	\$ 3,500
01-1000 - 53300	Bldg./Grounds Maintenance	\$ 6,229	\$ 8,562	\$ 6,292	\$ 10,000	\$ 1,202	\$ 2,000	\$ 6,000
01-1000 - 53500	Maintenance Supplies	\$ 1,237	\$ 1,086	\$ 1,601	\$ 1,700	\$ 1,201	\$ 1,700	\$ 1,700
01-1000 - 54000	Postage	\$ 3,368	\$ 2,396	\$ 3,267	\$ 3,400	\$ 2,047	\$ 3,400	\$ 3,400
01-1000 - 54200	Telephone	\$ 6,968	\$ 7,093	\$ 7,132	\$ 6,400	\$ 3,203	\$ 5,400	\$ 5,400
01-1000 - 54300	Office Supplies	\$ 4,401	\$ 3,943	\$ 5,114	\$ 4,800	\$ 2,530	\$ 4,800	\$ 4,800
01-1000 - 54400	Printing	\$ 4,195	\$ 3,714	\$ 4,066	\$ 4,500	\$ 2,532	\$ 4,500	\$ 4,000
01-1000 - 54500	Office Equipment & Maint.	\$ 70	\$ -	\$ 1,028	\$ 200	\$ -	\$ 600	\$ 600
01-1000 - 54550	Maintenance Contracts	\$ 10,686	\$ 11,028	\$ 12,121	\$ 18,000	\$ 11,521	\$ 25,000	\$ 25,000
01-1000 - 54560	Office Equipment Rent	\$ 1,583	\$ 1,627	\$ 1,080	\$ 1,300	\$ 810	\$ 1,300	\$ 1,300
01-1000 - 56000	Paper Products	\$ 1,256	\$ 1,293	\$ 1,338	\$ 1,600	\$ 802	\$ 1,500	\$ 1,500
01-1000 - 56400	Uniforms	\$ 267	\$ 274	\$ 137	\$ 500	\$ -	\$ 500	\$ 500
01-1000 - 57000	Dues Subscriptions	\$ 5,315	\$ 5,454	\$ 5,059	\$ 6,000	\$ 2,986	\$ 6,000	\$ 6,000
01-1000 - 57010	Training, Travel & Lodging	\$ 5,988	\$ 8,594	\$ 10,678	\$ 14,000	\$ 6,801	\$ 14,000	\$ 14,000

**General Fund Expenditures**  
**Administration**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
01-1000 - 57100	Advertising	\$ 589	\$ 998	\$ 1,370	\$ 3,000	\$ 1,570	\$ 3,000	\$ 2,500
01-1000 - 57200	Insurance & Bonds	\$ 27,700	\$ 28,673	\$ 29,461	\$ 29,000	\$ 18,437	\$ 29,800	\$ 29,800
01-1000 - 57330	Grass & Weed Cutting	\$ 1,050	\$ 1,250	\$ 950	\$ 1,250	\$ 450	\$ 1,250	\$ 1,250
01-1000 - 57340	Election Expense	\$ 3,863	\$ 16,477	\$ 2,795	\$ 17,500	\$ 3,761	\$ 7,500	\$ 7,500
01-1000 - 57350	Annexation	\$ 152	\$ 373	\$ 38	\$ 400	\$ 86	\$ 400	\$ 400
01-1000 - 57360	Collection Fees County	\$ 4,071	\$ 5,573	\$ 5,955	\$ 6,100	\$ 5,852	\$ 6,100	\$ 6,100
01-1000 - 57370	Ordinance Codification	\$ 1,631	\$ 2,297	\$ 3,302	\$ 3,500	\$ 2,427	\$ 3,500	\$ 3,500
01-1000 - 57371	Economic Development	\$ 11,224	\$ 9,673	\$ 9,660	\$ 11,602	\$ 9,660	\$ 9,660	\$ 9,660
01-1000 - 57998	Soda & water	\$ 7	\$ 27	\$ 11	\$ 50	\$ 16	\$ 50	\$ 50
01-1000 - 57999	Other Misc. Special Expenses	\$ 3,225	\$ 4,864	\$ 4,951	\$ 10,000	\$ 734	\$ 10,000	\$ 10,000
01-1000 - 59001	Capital to Long-Term Debt Fund	\$ 31,103	\$ 6,530	\$ -	\$ -	\$ -	\$ -	\$ -
01-1000 - 59200	Building Improvements	\$ -	\$ 1,620	\$ 2,136	\$ 40,000	\$ 39,956	\$ -	\$ -
01-1000 - 59210	Office Furniture	\$ -	\$ -	\$ 3,464	\$ 2,900	\$ 2,320	\$ -	\$ -
01-1000 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
01-1000 - 59401	IT Equipment Lease-Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1000 - 59402	IT Equipment Lease-Interest	\$ 1,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1000 - 59410	Computer	\$ 1,253	\$ -	\$ 3,238	\$ 22,144	\$ 5,401	\$ 40,250	\$ 40,250
01-1000 - 59999	Other Capital Outlay	\$ 10,105	\$ 12,401	\$ 37,035	\$ 37,050	\$ 29,975	\$ 87,075	\$ 30,000
<b>TOTALS</b>		<b>\$ 697,437</b>	<b>\$ 719,115</b>	<b>\$ 751,611</b>	<b>\$ 885,425</b>	<b>\$ 546,447</b>	<b>\$ 1,015,823</b>	<b>\$ 960,358</b>
Total Operating Expenses		\$ 653,709	\$ 698,564	\$ 705,738	\$ 783,331	\$ 468,795	\$ 873,498	\$ 875,108
Total Capital Expenses		\$ 43,728	\$ 20,551	\$ 45,873	\$ 102,094	\$ 77,652	\$ 142,325	\$ 85,250
<b>TOTALS</b>		<b>\$ 697,437</b>	<b>\$ 719,115</b>	<b>\$ 751,611</b>	<b>\$ 885,425</b>	<b>\$ 546,447</b>	<b>\$ 1,015,823</b>	<b>\$ 960,358</b>
Operating % Increase vs. Last Year							11.511%	11.716%
Capital % Increase vs. Last Year							39.406%	-16.499%
Total % Increase vs. Last Year							<b>14.727%</b>	<b>8.463%</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Administration**

	<u>Dept. Head Request 2018-2019</u>	<u>Capital Approved 2018-2019</u>
<b>Personnel (includes benefits):</b>		
increase one part-time clerk typist to full time plus benefits	\$ -	\$ -
<b>TOTAL PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>		
<b>Building Improvements:</b>		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Office Furniture:</b>		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Office Equipment:</b>		
copier	\$ 7,500	\$ 7,500
upgrade phone system at City Hall	\$ 7,500	\$ 7,500
<b>Total</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Computer Equipment:</b>		
Computers, monitors and licensing	\$ 2,350	\$ 2,350
It services - including email, backup, virus protection service	\$ 30,000	\$ 30,000
(2) all-in-one printers	\$ 900	\$ 900
Laserfiche software	\$ 7,000	\$ 7,000
<b>Total</b>	<b>\$ 40,250</b>	<b>\$ 40,250</b>
<b>Other Capital Outlay:</b>		
Electronic sign for City Hall	\$ 50,000	\$ -
Compensation survey	\$ 30,000	\$ 30,000
Comprehensive Plan	REBUDGET \$ 7,075	\$ -
<b>Total</b>	<b>\$ 87,075</b>	<b>\$ 30,000</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 142,325</b>	<b>\$ 85,250</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Administration**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

**DEBT AND LEASE PAYMENTS**

	\$ 142,325	\$ 85,250
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**Five Year Capital Outlay**

**2019 - 2020**

Replace three computers (City Admin, Finance Dir, & Finance Ass't)	\$ 3,000	
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**2020 - 2021**

City Hall/Police new building or addition	\$ 3,000,000	
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**2021 - 2022**

Refurbish Council Chambers	\$ 65,000	
City Hall/Police/Public Works server	\$ 40,000	
Laptop computers	\$ 3,600	
Laptop docking stations	\$ 600	

**2022 - 2023**

Economic Development Director - oversee all development & market city	\$ 90,000	
Computer Replacement - Accounts Payable and Payroll	\$ 3,000	
Refrigerator	\$ 1,500	
Tables & chairs for front lobby	\$ 2,000	

**2023 - 2024**

Computer Replacement	\$ 3,000	
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**General Fund Expenditures**  
**Line Item Summary**  
**Municipal Court**

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 116,156	\$ 101,532	\$ 98,625	\$ 93,314	\$ 54,251	\$ 87,873	\$ 87,873
Employee Benefits	\$ 31,562	\$ 20,365	\$ 20,635	\$ 18,714	\$ 11,407	\$ 20,469	\$ 20,450
Occupancy	\$ 3,923	\$ 3,598	\$ 3,801	\$ 3,900	\$ 2,073	\$ 3,900	\$ 3,900
Office Services	\$ 6,841	\$ 13,001	\$ 13,145	\$ 18,000	\$ 10,121	\$ 15,500	\$ 15,500
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 13,935	\$ 11,438	\$ 12,057	\$ 11,600	\$ 5,295	\$ 9,000	\$ 9,000
Capital Outlay	\$ 14,275	\$ 3,688	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 186,692</b>	<b>\$ 153,622</b>	<b>\$ 148,263</b>	<b>\$ 145,528</b>	<b>\$ 83,147</b>	<b>\$ 136,742</b>	<b>\$ 136,723</b>
Total Operating Expenses	\$ 172,417	\$ 149,934	\$ 148,263	\$ 145,528	\$ 83,147	\$ 136,742	\$ 136,723
Total Capital Expenses	\$ 14,275	\$ 3,688	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 186,692</b>	<b>\$ 153,622</b>	<b>\$ 148,263</b>	<b>\$ 145,528</b>	<b>\$ 83,147</b>	<b>\$ 136,742</b>	<b>\$ 136,723</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Municipal Court**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>Salary Approved</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
100% Court	Court Clerk	\$ 19.33	\$ 20.33	\$ 20.33	\$ 42,286	\$ 42,286
100% Court	Judge - 3 months	\$ 2,041.67	\$ 2,041.67 /mon	\$ 2,041.67 /mon	\$ 6,125	\$ 6,125
100% Court	Judge - 9 months		\$ 1,200.00 /mon	\$ 1,200.00 /mon	\$ 10,800	\$ 10,800
	Merit				\$ 108	\$ 108
	Health Incentive				\$ 54	\$ 54
	Safety Class				\$ 300	\$ 300
	<b>SUBTOTAL</b>				\$ 59,673	\$ 59,673
	Overtime				\$ 1,000	\$ 1,000
	<b>TOTAL MUNICIPAL COURT PAYROLL</b>				<b>\$ 60,673</b>	<b>\$ 60,673</b>

**General Fund Expenditures**  
**Municipal Court**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-1100 - 51000	Regular Salaries	\$ 90,601	\$ 74,908	\$ 72,083	\$ 65,114	\$ 37,176	\$ 59,673	\$ 59,673
01-1100 - 51100	Overtime	\$ 55	\$ 225	\$ 1,166	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
01-1100 - 51270	Judge's Fees	\$ 150	\$ 75	\$ 131	\$ 500	\$ 275	\$ 500	\$ 500
01-1100 - 51400	Legal Fees	\$ 25,350	\$ 26,324	\$ 25,200	\$ 26,200	\$ 16,800	\$ 26,200	\$ 26,200
01-1100 - 51800	Computer Services	\$ -	\$ -	\$ 45	\$ 500	\$ -	\$ 500	\$ 500
01-1100 - 52000	Health Insurance	\$ 11,518	\$ 8,123	\$ 7,849	\$ 6,493	\$ 4,733	\$ 7,904	\$ 7,885
01-1100 - 52050	HRA-Health Reimbursement	\$ 2,500	\$ 52	\$ -	\$ 700	\$ 75	\$ 700	\$ 700
01-1100 - 52100	Life Insurance	\$ 170	\$ 145	\$ 134	\$ 137	\$ 97	\$ 135	\$ 135
01-1100 - 52200	Retirement	\$ 9,660	\$ 6,194	\$ 6,864	\$ 6,326	\$ 3,701	\$ 7,088	\$ 7,088
01-1100 - 52210	401A Match	\$ 858	\$ 317	\$ 215	\$ -	\$ -	\$ -	\$ -
01-1100 - 52300	Social Security	\$ 6,856	\$ 5,534	\$ 5,573	\$ 5,058	\$ 2,801	\$ 4,642	\$ 4,642
01-1100 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 53100	Electricity	\$ 3,241	\$ 3,004	\$ 3,040	\$ 3,100	\$ 1,451	\$ 3,100	\$ 3,100
01-1100 - 53200	Natural Gas	\$ 682	\$ 594	\$ 761	\$ 800	\$ 622	\$ 800	\$ 800
01-1100 - 54000	Postage	\$ 1,140	\$ 1,138	\$ 1,005	\$ 2,000	\$ 529	\$ 1,500	\$ 1,500
01-1100 - 54200	Telephone	\$ 1,448	\$ 1,427	\$ 1,368	\$ 1,500	\$ 921	\$ 1,500	\$ 1,500
01-1100 - 54300	Office Supplies	\$ 2,008	\$ 3,139	\$ 1,325	\$ 2,500	\$ 966	\$ 2,000	\$ 2,000
01-1100 - 54400	Printing	\$ 2,245	\$ 208	\$ 1,549	\$ 3,000	\$ 208	\$ 1,500	\$ 1,500
01-1100 - 54500	Office Equipment & Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 54550	Maintenance Contracts	\$ -	\$ 7,089	\$ 7,898	\$ 9,000	\$ 7,497	\$ 9,000	\$ 9,000
01-1100 - 57000	Dues Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 57010	Training, Travel & Lodging	\$ 348	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
01-1100 - 57020	Judicial Education Fund	\$ 3,798	\$ 2,039	\$ 2,536	\$ 2,000	\$ 1,298	\$ 2,000	\$ 2,000
01-1100 - 57200	Insurance/Bonds	\$ 9,407	\$ 9,317	\$ 9,505	\$ 6,700	\$ 3,997	\$ 6,500	\$ 6,500
01-1100 - 57999	Other Misc. Special Expenses	\$ 382	\$ 82	\$ 16	\$ 900	\$ -	\$ 500	\$ 500
01-1100 - 59001	Capital to Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 59210	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 59410	Computer	\$ -	\$ 3,688	\$ -	\$ -	\$ -	\$ -	\$ -
01-1100 - 59999	Other Capital Outlay	\$ 14,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 186,692</b>	<b>\$ 153,622</b>	<b>\$ 148,263</b>	<b>\$ 145,528</b>	<b>\$ 83,147</b>	<b>\$ 136,742</b>	<b>\$ 136,723</b>
Total Operating Expenses		\$ 172,417	\$ 149,934	\$ 148,263	\$ 145,528	\$ 83,147	\$ 136,742	\$ 136,723
Total Capital Expenses		\$ 14,275	\$ 3,688	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 186,692</b>	<b>\$ 153,622</b>	<b>\$ 148,263</b>	<b>\$ 145,528</b>	<b>\$ 83,147</b>	<b>\$ 136,742</b>	<b>\$ 136,723</b>
Operating % Increase vs. Last Year							-6.04%	-6.05%
Capital % Increase vs. Last Year							- - -	- - -
Total % Increase vs. Last Year							<b>-6.04%</b>	<b>-6.05%</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Municipal Court**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>	\$ -	\$ -
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>
<b>CAPITAL EXPENDITURES</b>		
<b>Office Furniture:</b>		
	\$ -	\$ -
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Office Equipment:</b>		
Security cameras	\$ -	\$ -
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Computers:</b>		
	\$ -	\$ -
<b>Totals</b>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Five Year Capital Outlay</u></b>		
<b>2019 - 2020</b>		
<b>2020 - 2021</b>		
Replace computers	\$ 2,000	
<b>2021-2022</b>		
Shelving	\$ 1,000	
Printers	\$ 500	
<b>2022 - 2023</b>		
Shelving - add necessary shelving	\$ 1,000	
<b>2023 - 2024</b>		

**General Fund Expenditures**  
**Line Item Summary**  
**Building & Code Enforcement**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
Personal Services	\$ 197,879	\$ 197,402	\$ 181,479	\$ 194,130	\$ 114,950	\$ 201,253	\$ 201,253
Employee Benefits	\$ 82,331	\$ 82,276	\$ 69,709	\$ 83,204	\$ 51,703	\$ 94,310	\$ 94,220
Occupancy	\$ 2,372	\$ 2,583	\$ 2,521	\$ 3,450	\$ 1,961	\$ 3,250	\$ 3,250
Office Services	\$ 5,702	\$ 4,614	\$ 5,389	\$ 7,600	\$ 3,136	\$ 7,550	\$ 6,550
Travel & Mobile Equipment	\$ 4,063	\$ 3,515	\$ 4,256	\$ 6,500	\$ 2,496	\$ 6,000	\$ 5,500
Materials & Supplies	\$ 1,205	\$ 1,570	\$ 3,806	\$ 2,165	\$ 1,009	\$ 2,100	\$ 2,100
Special Expenses	\$ 22,294	\$ 21,089	\$ 24,664	\$ 27,400	\$ 17,556	\$ 29,300	\$ 29,300
Capital Outlay	\$ 4,681	\$ 30,856	\$ 2,595	\$ 1,050	\$ 550	\$ 29,837	\$ 29,837
<b>TOTAL</b>	<b>\$ 320,527</b>	<b>\$ 343,905</b>	<b>\$ 294,419</b>	<b>\$ 325,499</b>	<b>\$ 193,361</b>	<b>\$ 373,600</b>	<b>\$ 372,010</b>
Total Operating Expenses	\$ 315,846	\$ 313,049	\$ 291,824	\$ 324,449	\$ 192,811	\$ 343,763	\$ 342,173
Total Capital Expenses	\$ 4,681	\$ 30,856	\$ 2,595	\$ 1,050	\$ 550	\$ 29,837	\$ 29,837
<b>TOTALS</b>	<b>\$ 320,527</b>	<b>\$ 343,905</b>	<b>\$ 294,419</b>	<b>\$ 325,499</b>	<b>\$ 193,361</b>	<b>\$ 373,600</b>	<b>\$ 372,010</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Building & Code Enforcement**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
30% Code	Building Commissioner/Public Works Director	\$ 35.82	\$ 36.82	\$ 36.82	\$ 22,976	\$ 22,976
25% Code	Clerk Typist	\$ 14.26	\$ 15.26	\$ 15.26	\$ 7,935	\$ 7,935
30% Code	Clerk Typist	\$ 12.26	\$ 13.26	\$ 13.26	\$ 8,274	\$ 8,274
100% Code	Building/Health Foreman	\$ 24.50	\$ 25.50	\$ 25.50	\$ 53,040	\$ 53,040
100% Code	Asst. Bldg./Code	\$ 20.45	\$ 21.45	\$ 21.45	\$ 44,616	\$ 44,616
70% Code	Asst. Bldg./Code	\$ 15.49	\$ 16.49	\$ 16.49	\$ 24,009	\$ 24,009
100% Code	Fire Inspector/Marshall	\$ 15.49	\$ 16.49	\$ 16.49	\$ 34,299	\$ 34,299
	Merit				\$ 493	\$ 493
	Health Incentive				\$ 246	\$ 246
	Safety Class				\$ 765	\$ 765
	<b>SUBTOTAL</b>				\$ 196,653	\$ 196,653
	Overtime				\$ 1,000	\$ 1,000
	<b>TOTAL BUILDING CODE ENFORCEMENT PAYROLL</b>				<b>\$ 197,653</b>	<b>\$ 197,653</b>

**General Fund Expenditures**  
**Building & Code Enforcement**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
01-1600 - 51000	Regular Salaries	\$ 197,196	\$ 196,523	\$ 179,667	\$ 187,530	\$ 113,373	\$ 196,653	\$ 196,653
01-1600 - 51100	Overtime	\$ 50	\$ 82	\$ 61	\$ 2,000	\$ -	\$ 1,000	\$ 1,000
01-1600 - 51190	Other Personal Services	\$ 633	\$ 628	\$ 1,666	\$ 1,900	\$ 1,152	\$ 1,900	\$ 1,900
01-1600 - 51400	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1600 - 51455	Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1600 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
01-1600 - 51510	Exams & Physicals	\$ -	\$ 169	\$ 85	\$ 200	\$ 240	\$ 200	\$ 200
01-1600 - 51800	Computer Services	\$ -	\$ -	\$ -	\$ 2,000	\$ 185	\$ 1,000	\$ 1,000
01-1600 - 52000	Health Insurance	\$ 34,743	\$ 30,928	\$ 30,320	\$ 33,190	\$ 23,653	\$ 39,553	\$ 39,463
01-1600 - 52050	HRA - Health Reimbursement	\$ 203	\$ 1,168	\$ 4	\$ 4,130	\$ 51	\$ 4,095	\$ 4,095
01-1600 - 52100	Life Insurance	\$ 507	\$ 509	\$ 449	\$ 606	\$ 398	\$ 596	\$ 596
01-1600 - 52200	Retirement	\$ 30,424	\$ 32,268	\$ 24,091	\$ 28,809	\$ 17,830	\$ 32,020	\$ 32,020
01-1600 - 52210	401A Match	\$ 2,630	\$ 3,403	\$ 1,726	\$ 1,969	\$ 1,477	\$ 2,925	\$ 2,925
01-1600 - 52300	Social Security	\$ 13,824	\$ 14,000	\$ 13,119	\$ 14,500	\$ 8,294	\$ 15,121	\$ 15,121
01-1600 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1600 - 53000	Water Service	\$ 69	\$ 68	\$ 63	\$ 100	\$ 39	\$ 100	\$ 100
01-1600 - 53100	Electricity	\$ 947	\$ 858	\$ 818	\$ 1,100	\$ 466	\$ 1,000	\$ 1,000
01-1600 - 53200	Natural Gas	\$ 749	\$ 450	\$ 528	\$ 750	\$ 712	\$ 750	\$ 750
01-1600 - 53300	Bldg./Grounds Maintenance	\$ 380	\$ 933	\$ 856	\$ 1,100	\$ 633	\$ 1,000	\$ 1,000
01-1600 - 53500	Maintenance Supplies	\$ 227	\$ 274	\$ 256	\$ 400	\$ 111	\$ 400	\$ 400
01-1600 - 54000	Postage	\$ 366	\$ 421	\$ 375	\$ 500	\$ 334	\$ 500	\$ 500
01-1600 - 54200	Telephone	\$ 2,793	\$ 2,548	\$ 2,998	\$ 2,900	\$ 1,586	\$ 2,900	\$ 2,900
01-1600 - 54300	Office Supplies	\$ 1,002	\$ 1,050	\$ 1,042	\$ 1,200	\$ 608	\$ 1,150	\$ 1,150
01-1600 - 54400	Printing	\$ 186	\$ 9	\$ 18	\$ 500	\$ 348	\$ 500	\$ 500
01-1600 - 54500	Office Equipment Maintenance	\$ -	\$ -	\$ 327	\$ 500	\$ -	\$ 500	\$ 500
01-1600 - 54550	Maintenance Contracts	\$ 1,355	\$ 586	\$ 629	\$ 2,000	\$ 260	\$ 2,000	\$ 1,000
01-1600 - 55100	Gas, Oil & Antifreeze	\$ 2,963	\$ 2,277	\$ 2,709	\$ 4,000	\$ 1,911	\$ 3,500	\$ 3,500
01-1600 - 55300	Vehicle Maintenance	\$ 1,100	\$ 1,238	\$ 1,547	\$ 2,500	\$ 585	\$ 2,500	\$ 2,000
01-1600 - 56200	Books	\$ -	\$ -	\$ 2,515	\$ 500	\$ 79	\$ 500	\$ 500
01-1600 - 56400	Uniform Expense	\$ 1,128	\$ 1,262	\$ 1,195	\$ 1,365	\$ 746	\$ 1,300	\$ 1,300
01-1600 - 56460	Safety Supplies	\$ 77	\$ 308	\$ 96	\$ 300	\$ 184	\$ 300	\$ 300
01-1600 - 57000	Dues Subscriptions	\$ 1,569	\$ 1,317	\$ 1,560	\$ 2,000	\$ 1,158	\$ 2,000	\$ 2,000
01-1600 - 57010	Training, Travel & Lodging	\$ 4,869	\$ 2,895	\$ 4,946	\$ 6,000	\$ 3,928	\$ 6,000	\$ 6,000
01-1600 - 57100	Advertising	\$ 401	\$ 1,019	\$ 675	\$ 550	\$ 456	\$ 600	\$ 600
01-1600 - 57200	Insurance/Bonds	\$ 15,346	\$ 15,846	\$ 17,452	\$ 17,700	\$ 11,351	\$ 19,700	\$ 19,700
01-1600 - 57999	Other Misc. Special Expenses	\$ 109	\$ 12	\$ 31	\$ 1,150	\$ 663	\$ 1,000	\$ 1,000

**General Fund Expenditures**  
**Building & Code Enforcement**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-1600 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ 22,216	\$ -	\$ -	\$ -	\$ -	\$ -
01-1600 - 59200	Building Improvements	\$ 3,394	\$ 4,641	\$ 107	\$ -	\$ -	\$ 6,000	\$ 6,000
01-1600 - 59210	Office Furniture	\$ -	\$ -	\$ 2,103	\$ 800	\$ 550	\$ 670	\$ 670
01-1600 - 59401	IT Equipment Lease-Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1600 - 59402	IT Equipment Lease-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-1600 - 59410	Computer	\$ -	\$ 3,999	\$ -	\$ 250	\$ -	\$ -	\$ -
01-1600 - 59600	Light Equipment	\$ -	\$ -	\$ 385	\$ -	\$ -	\$ 22,000	\$ 22,000
01-1600 - 59630	Office Equipment	\$ 1,287	\$ -	\$ -	\$ -	\$ -	\$ 1,167	\$ 1,167
01-1600 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 320,527</b>	<b>\$ 343,905</b>	<b>\$ 294,419</b>	<b>\$ 325,499</b>	<b>\$ 193,361</b>	<b>\$ 373,600</b>	<b>\$ 372,010</b>
Total Operating Expenses		\$ 315,846	\$ 313,049	\$ 291,824	\$ 324,449	\$ 192,811	\$ 343,763	\$ 342,173
Total Capital Expenses		\$ 4,681	\$ 30,856	\$ 2,595	\$ 1,050	\$ 550	\$ 29,837	\$ 29,837
<b>TOTALS</b>		<b>\$ 320,527</b>	<b>\$ 343,905</b>	<b>\$ 294,419</b>	<b>\$ 325,499</b>	<b>\$ 193,361</b>	<b>\$ 373,600</b>	<b>\$ 372,010</b>
Operating % Increase vs. Last Year							5.95%	5.46%
Capital % Increase vs. Last Year							2741.62%	2741.62%
Total % Increase vs. Last Year							<b>14.78%</b>	<b>14.29%</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Building & Code Enforcement**

		<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b>Personnel (includes benefits):</b>			
<hr/>			
<hr/>			
<hr/>			
Total		\$ -	\$ -
<b>CAPITAL EXPENDITURES</b>			
<b>Building Improvements:</b>			
roof replacement at PWs - estimated \$3/sq ft for a total of \$18,000	33.33%	\$ 6,000	\$ 6,000
<hr/>			
Total		\$ 6,000	\$ 6,000
<b>Office Furniture:</b>			
(2) file cabinets		\$ 340	\$ 340
(1) desk riser		\$ 330	\$ 330
<hr/>			
Total		\$ 670	\$ 670
<b>Office Equipment:</b>			
upgrade phone system at PWs total \$3,500	33.33%	\$ 1,167	\$ 1,167
<hr/>			
Totals		\$ 1,167	\$ 1,167
<b>Light Equipment</b>			
Chevy Colorado ex cab 2wd pickup truck		\$ 22,000	\$ 22,000
<hr/>			
Total		\$ 22,000	\$ 22,000
<b>Other Capital Outlay</b>			
<hr/>			
<hr/>			
Total		\$ -	\$ -
<hr/>			
TOTAL CAPITAL OUTLAY		\$ 29,837	\$ 29,837

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Building & Code Enforcement**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

**DEBT AND LEASE PAYMENTS**

TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS

\$ 29,837

\$ 29,837

**Five Year Capital Outlay Expenditure Plan:**

**2019 - 2020**

GIS Update - computer and software	\$ 3,500
GIS Equipment - remote equipment upgrade	\$ 5,000

**2020 - 2021**

General painting - front PW building interior	\$ 5,000
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**2021 - 2022**

Small pickup	\$ 18,000
Computers (10) - Building, Health, Public Works	\$ 12,000

**2022 - 2023**

Replace old desks	\$ 10,000
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**2023 - 2024**

**General Fund Expenditures**  
**Line Item Summary**  
**Police Department**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 1,210,040	\$ 1,321,819	\$ 1,371,574	\$ 1,484,357	\$ 824,864	\$ 1,591,143	\$ 1,588,143
Employee Benefits	\$ 465,988	\$ 475,981	\$ 507,131	\$ 609,535	\$ 349,303	\$ 691,635	\$ 690,337
Occupancy	\$ 37,746	\$ 28,016	\$ 25,447	\$ 39,500	\$ 13,107	\$ 32,400	\$ 31,500
Office Services	\$ 52,451	\$ 53,895	\$ 56,414	\$ 69,250	\$ 43,593	\$ 79,750	\$ 79,750
Travel & Mobile Equipment	\$ 69,937	\$ 77,295	\$ 59,021	\$ 91,550	\$ 39,587	\$ 93,550	\$ 91,000
Materials & Supplies	\$ 3,941	\$ 2,935	\$ 5,693	\$ 5,500	\$ 1,683	\$ 5,500	\$ 5,500
Special Expenses	\$ 150,455	\$ 149,977	\$ 162,464	\$ 180,729	\$ 106,107	\$ 184,904	\$ 184,304
Capital Outlay	\$ 185,922	\$ 216,072	\$ 296,714	\$ 163,700	\$ 122,905	\$ 162,650	\$ 196,150
Transfers Out	\$ 69,105	\$ 24,724	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 2,245,585</b>	<b>\$ 2,350,714</b>	<b>\$ 2,484,458</b>	<b>\$ 2,644,121</b>	<b>\$ 1,501,149</b>	<b>\$ 2,841,532</b>	<b>\$ 2,866,684</b>
Total Operating Expenses	\$ 1,990,558	\$ 2,109,918	\$ 2,187,744	\$ 2,480,421	\$ 1,378,244	\$ 2,678,882	\$ 2,670,534
Total Capital Expenses	\$ 185,922	\$ 216,072	\$ 296,714	\$ 163,700	\$ 122,905	\$ 162,650	\$ 196,150
Total Reserve Expenses	\$ 69,105	\$ 24,724	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 2,245,585</b>	<b>\$ 2,350,714</b>	<b>\$ 2,484,458</b>	<b>\$ 2,644,121</b>	<b>\$ 1,501,149</b>	<b>\$ 2,841,532</b>	<b>\$ 2,866,684</b>

**General Fund Expenditures**  
**Police Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>		<u>Current</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u>	<u>New</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u> <u>2018-2019</u>	<u>Salary</u> <u>Approved</u> <u>2018-2019</u>
100% Police	Police Chief	1	\$ 83,657.60	\$ 85,737.60	\$ 85,737.60	\$ 85,737.60	\$ 85,737.60
100% Police	Captain	2	\$ 66,560.00	\$ 68,640.00	\$ 68,640.00	\$ 68,640.00	\$ 68,640.00
100% Police	Sergeant	3	\$ 57,269.68	\$ 60,389.68	\$ 60,389.68	\$ 60,389.68	\$ 60,389.68
100% Police	Sergeant	4	\$ 54,500.00	\$ 57,620.00	\$ 57,620.00	\$ 57,620.00	\$ 57,620.00
100% Police	Corporal	5	\$ 50,936.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08
100% Police	Corporal	6	\$ 50,936.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08
100% Police	Corporal	7	\$ 50,936.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08
100% Police	Corporal	8	\$ 50,936.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08
100% Police	Corporal	9	\$ 50,936.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08	\$ 54,056.08
100% Police	Detective	10	\$ 47,923.20	\$ 51,043.20	\$ 51,043.20	\$ 51,043.20	\$ 51,043.20
100% Police	Patrolman	11	\$ 44,574.40	\$ 47,694.40	\$ 47,694.40	\$ 47,694.40	\$ 47,694.40
100% Police	Patrolman	12	\$ 42,473.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60
100% Police	Patrolman	13	\$ 42,473.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60
100% Police	Patrolman	14	\$ 42,473.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60
100% Police	Patrolman	15	\$ 42,473.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60	\$ 45,593.60
100% Police	Patrolman	16	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	17	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	18	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	19	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	20	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	21	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	22	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	23	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	24	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	25	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	26	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Patrolman	27	\$ 39,520.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00	\$ 42,640.00
100% Police	Police Administrator		\$ 26.43	\$ 27.43	\$ 27.43	\$ 57,054	\$ 57,054
100% Police	Clerk Typist		\$ 14.76	\$ 15.76	\$ 15.76	\$ 32,781	\$ 32,781
100% Police	Clerk Typist (Prosecuting Attorney Assistant)		\$ 12.26	\$ 13.26	\$ 13.26	\$ 27,581	\$ 27,581
100% Police	Janitor		\$ 12.00	\$ 13.00	\$ 13.00	\$ 16,900	\$ 16,900
	Merit					\$ 3,303	\$ 3,303
	Health Incentive					\$ 1,624	\$ 1,624
	Safety Class					\$ 3,000	\$ 3,000
	Retirement Bonus					\$ -	\$ -
	Holiday Pay					\$ 26,359	\$ 26,359
	<b>SUBTOTAL</b>					<b>\$ 1,504,062</b>	<b>\$ 1,504,062</b>
	Overtime					\$ 30,000	\$ 28,000
	Overtime - On Call					\$ 10,900	\$ 10,900
	Grant Overtime (HMV, DWI, Red Light, Speed, and County HIDTA)					\$ 25,680	\$ 25,680
	<b>TOTAL POLICE PAYROLL</b>					<b>\$ 1,570,642</b>	<b>\$ 1,568,642</b>

NOTE: At 10/10/2018 meeting, an additional \$1,040 was approved for Chief & Captain

**General Fund Expenditures**  
**Police Department**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-2100 - 51000	Regular Salaries (Includes Holiday)	\$ 1,138,413	\$ 1,238,619	\$ 1,289,078	\$ 1,385,746	\$ 785,089	\$ 1,504,063	\$ 1,504,063
01-2100 - 51100	Regular Overtime	\$ 24,585	\$ 26,734	\$ 31,551	\$ 30,000	\$ 7,906	\$ 30,000	\$ 28,000
01-2100 - 51110	On Call Pay	\$ 7,242	\$ 7,185	\$ 8,442	\$ 9,400	\$ 6,152	\$ 10,900	\$ 10,900
01-2100 - 51120	Grant Overtime	\$ 16,853	\$ 27,830	\$ 22,298	\$ 29,711	\$ 7,015	\$ 25,680	\$ 25,680
01-2100 - 51190	Other Personal Services	\$ 8,270	\$ 7,540	\$ 8,921	\$ 10,000	\$ 3,008	\$ -	\$ -
01-2100 - 51400	Legal Fees	\$ 10,992	\$ 11,817	\$ 6,999	\$ 10,000	\$ 9,676	\$ 11,000	\$ 11,000
01-2100 - 51510	Officer Exam & Physicals	\$ 3,685	\$ 2,094	\$ 4,285	\$ 4,500	\$ 4,736	\$ 4,500	\$ 4,500
01-2100 - 51800	Computer Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,282	\$ 5,000	\$ 4,000
01-2100 - 52000	Health Insurance	\$ 169,346	\$ 154,667	\$ 180,024	\$ 211,830	\$ 142,116	\$ 257,742	\$ 257,144
01-2100 - 52050	HRA - Health Reimbursement	\$ 9,161	\$ 9,708	\$ 8,441	\$ 26,425	\$ 5,819	\$ 27,300	\$ 26,600
01-2100 - 52100	Life Insurance	\$ 2,745	\$ 3,183	\$ 3,237	\$ 4,130	\$ 2,680	\$ 4,173	\$ 4,173
01-2100 - 52200	Retirement	\$ 170,493	\$ 186,606	\$ 186,635	\$ 221,139	\$ 122,547	\$ 242,797	\$ 242,797
01-2100 - 52210	401A Match	\$ 16,695	\$ 17,582	\$ 18,053	\$ 23,914	\$ 10,721	\$ 26,121	\$ 26,121
01-2100 - 52300	Social Security	\$ 88,306	\$ 96,514	\$ 100,084	\$ 111,297	\$ 59,710	\$ 120,002	\$ 120,002
01-2100 - 52600	Uniform Allowance Expense	\$ 9,242	\$ 7,721	\$ 10,657	\$ 10,800	\$ 5,710	\$ 13,500	\$ 13,500
01-2100 - 53000	Water Service	\$ 2,179	\$ 1,868	\$ 1,528	\$ 1,800	\$ 643	\$ 1,500	\$ 1,500
01-2100 - 53100	Electricity	\$ 12,965	\$ 12,016	\$ 12,158	\$ 14,000	\$ 5,802	\$ 13,400	\$ 12,500
01-2100 - 53200	Gas or Heat	\$ 2,729	\$ 2,375	\$ 3,043	\$ 3,500	\$ 2,487	\$ 3,500	\$ 3,500
01-2100 - 53300	Bldg./Grounds Maintenance	\$ 18,536	\$ 10,627	\$ 7,223	\$ 18,000	\$ 1,858	\$ 10,000	\$ 10,000
01-2100 - 53500	Maintenance Supplies	\$ 1,337	\$ 1,130	\$ 1,495	\$ 2,200	\$ 2,317	\$ 4,000	\$ 4,000
01-2100 - 54000	Postage	\$ 928	\$ 1,075	\$ 943	\$ 1,250	\$ 729	\$ 1,250	\$ 1,250
01-2100 - 54200	Telephone	\$ 12,226	\$ 9,239	\$ 8,750	\$ 9,500	\$ 5,392	\$ 9,000	\$ 9,000
01-2100 - 54300	Office Supplies	\$ 4,907	\$ 5,322	\$ 5,172	\$ 6,000	\$ 3,254	\$ 6,000	\$ 6,000
01-2100 - 54400	Printing	\$ 806	\$ 1,270	\$ 656	\$ 1,500	\$ 801	\$ 1,500	\$ 1,500
01-2100 - 54500	Office Equipment & Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2100 - 54550	Maintenance Contracts	\$ 33,584	\$ 36,989	\$ 40,893	\$ 51,000	\$ 33,417	\$ 62,000	\$ 62,000
01-2100 - 55100	Gas, Oil & Antifreeze	\$ 35,698	\$ 33,283	\$ 33,164	\$ 46,000	\$ 25,319	\$ 48,000	\$ 48,000
01-2100 - 55300	Vehicle Maintenance	\$ 28,651	\$ 36,620	\$ 18,198	\$ 37,000	\$ 13,180	\$ 37,000	\$ 35,000
01-2100 - 55350	Light Equipment Maint.	\$ 5,588	\$ 7,392	\$ 7,659	\$ 8,550	\$ 1,088	\$ 8,550	\$ 8,000
01-2100 - 56400	Uniform Expense	\$ 3,941	\$ 2,935	\$ 5,693	\$ 5,500	\$ 1,683	\$ 5,500	\$ 5,500
01-2100 - 57000	Dues Subscriptions	\$ 1,993	\$ 1,726	\$ 2,736	\$ 3,000	\$ 1,195	\$ 3,000	\$ 2,400
01-2100 - 57010	Training, Travel & Lodging	\$ 2,412	\$ 735	\$ 2,222	\$ 7,600	\$ 3,002	\$ 6,000	\$ 6,000
01-2100 - 57100	Advertising	\$ 381	\$ 401	\$ 680	\$ 500	\$ 346	\$ 500	\$ 500
01-2100 - 57200	Insurance/Bonds	\$ 97,521	\$ 98,767	\$ 105,982	\$ 116,000	\$ 81,800	\$ 117,500	\$ 117,500
01-2100 - 57389	Police Task Force	\$ 23,204	\$ 23,204	\$ 23,204	\$ 23,204	\$ -	\$ 23,204	\$ 23,204
01-2100 - 57390	Detective Expenses	\$ 716	\$ 921	\$ 997	\$ 1,000	\$ 470	\$ 3,000	\$ 3,000
01-2100 - 57391	Arson Squad	\$ -	\$ 396	\$ -	\$ -	\$ -	\$ -	\$ -
01-2100 - 57392	Community Relations	\$ 154	\$ 305	\$ 305	\$ 500	\$ 207	\$ 1,000	\$ 1,000
01-2100 - 57394	Ammunition & Weapons	\$ 9,971	\$ 12,777	\$ 10,989	\$ 11,000	\$ 7,947	\$ 13,000	\$ 13,000

**General Fund Expenditures**  
**Police Department**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-2100 - 57395	Criminal Investigations	\$ -	\$ 1,000	\$ 642	\$ 1,000	\$ 598	\$ -	\$ -
01-2100 - 57396	SRT Exp. (Incl. Training)	\$ 1,171	\$ 3,401	\$ 3,663	\$ 4,000	\$ 1,120	\$ 4,000	\$ 4,000
01-2100 - 57397	City Jail	\$ 10,857	\$ 4,028	\$ 7,659	\$ 9,000	\$ 6,131	\$ 9,000	\$ 9,000
01-2100 - 57399	Dare Expenses	\$ 748	\$ 562	\$ 2,728	\$ 2,925	\$ 2,431	\$ 3,500	\$ 3,500
01-2100 - 57999	Other Misc. Special Expenses	\$ 1,327	\$ 1,754	\$ 657	\$ 1,000	\$ 860	\$ 1,200	\$ 1,200
01-2100 - 59001	Capital to Long-Term Debt Fund	\$ 149,351	\$ 135,231	\$ 150,942	\$ -	\$ 32,190	\$ -	\$ -
01-2100 - 59200	Building Improvements	\$ -	\$ 13,476	\$ -	\$ -	\$ -	\$ -	\$ -
01-2100 - 59210	Office Furniture`	\$ -	\$ -	\$ -	\$ 5,220	\$ 3,827	\$ -	\$ -
01-2100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
01-2100 - 59410	Computers	\$ -	\$ -	\$ 3,483	\$ 4,180	\$ 1,175	\$ -	\$ -
01-2100 - 59600	Light Equipment	\$ 28,475	\$ 54,847	\$ 100,304	\$ 36,800	\$ 830	\$ 32,650	\$ 26,150
01-2100 - 59650	Automobiles - Principal/purchase	\$ 4,071	\$ 10,269	\$ 36,909	\$ 116,000	\$ 83,383	\$ 121,500	\$ 121,500
01-2100 - 59651	Automobiles - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2100 - 59800	Grant Expenses	\$ 4,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2100 - 59805	Donation Expenses	\$ -	\$ 2,249	\$ 5,076	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000
01-2100 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
01-2100 - 60096	Transfer to Capital Reserve	\$ 69,105	\$ 24,724	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 2,245,585</b>	<b>\$ 2,350,714</b>	<b>\$ 2,484,458</b>	<b>\$ 2,644,121</b>	<b>\$ 1,501,149</b>	<b>\$ 2,841,532</b>	<b>\$ 2,866,684</b>
Total Operating Expenses		\$ 1,990,558	\$ 2,109,918	\$ 2,187,744	\$ 2,480,421	\$ 1,378,244	\$ 2,678,882	\$ 2,670,534
Total Capital Expenses		\$ 185,922	\$ 216,072	\$ 296,714	\$ 163,700	\$ 122,905	\$ 162,650	\$ 196,150
Total Reserve Expenses		\$ 69,105	\$ 24,724	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 2,245,585</b>	<b>\$ 2,350,714</b>	<b>\$ 2,484,458</b>	<b>\$ 2,644,121</b>	<b>\$ 1,501,149</b>	<b>\$ 2,841,532</b>	<b>\$ 2,866,684</b>
Operating % Increase vs. Last Year							8.00%	7.66%
Capital % Increase vs. Last Year							-0.64%	19.82%
Total % Increase vs. Last Year							<b>7.47%</b>	<b>8.42%</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Police Department**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>		
<hr/>		
Increase uniform allowance from \$400 to \$500/officer	\$ 2,700	\$ 2,700
<b>Total</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>
<b><u>CAPITAL EXPENDITURES</u></b>		
<b><u>Building Improvements:</u></b>		
<hr/>		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Office Equipment:</u></b>		
copier	\$ 7,500	\$ 7,500
<b>Total</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b><u>Computer Equipment:</u></b>		
<hr/>		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Light Equipment:</u></b>		
(9) weapons lockers for patrol cars (\$ 1,300 each)	\$ 11,700	\$ 11,700
(3) tasers, holsters, and batteries (\$ 1,400 each)	\$ 4,200	\$ 4,200
(27) rifle rated vests	\$ 6,000	\$ 6,000
Computer Voice Stress Analyzer (CVSA)	\$ 6,500	\$ -
(6) Colt AR-15 rifles (\$850 each)	\$ 4,250	\$ 4,250
<b>Total</b>	<b>\$ 32,650</b>	<b>\$ 26,150</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Police Department**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

**Automobiles:**

(3) police vehicles (\$30,000)	\$ 90,000	\$ 90,000
(2) radar units for vehicles (\$2,400 each)	\$ 4,800	\$ 4,800
(2) in-car cameras (\$4,350)	\$ 8,700	\$ 8,700
(3) lighting packages & (3) striping packages (\$6,000 each)	\$ 18,000	\$ 18,000
<b>Total</b>	<b>\$ 121,500</b>	<b>\$ 121,500</b>

**Donation Expenses**

Other possible donations - same amount as revenues	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

**Other Capital Expenses**

radio repeater system to get coverage in low coverage area	\$ -	\$ 40,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 40,000</b>

**TOTAL CAPITAL OUTLAY**

**\$ 162,650**      **\$ 196,150**

**TRANSFER/LEASE PAYMENTS**

	\$ -	\$ -
	\$ -	\$ -

**TOTAL CAPITAL OUTLAY & TRANSFER/LEASE PAYMENTS**

**\$ 162,650**      **\$ 196,150**

**General Fund Expenditures**

**Capital Outlay Detail**

**Police Department**

**Five Year Capital Expenditure Plan**

**2019 - 2020**

Police cars - purchase 5 cars with equipment (recording systems, radar units and light bars)	\$	235,000
Upgrade building surveillance system	\$	80,000
Replace (30) handguns	\$	25,000
New fingerprinting system	\$	50,000

**2020 - 2021**

Police cars - purchase 5 cars with equipment (recording systems, radar units and light bars)	\$	235,000
Seal and upgrade parking lot	\$	38,000
Paint inside of Police Department	\$	28,000

**2021 - 2022**

new computer server	\$	20,000
speed enforcement trailer	\$	30,000
new radar system for vehicles	\$	40,000
new computers (25)	\$	25,000
north addition to police department	\$	1,500,000
pole cameras for Gannon East/West	\$	80,000
pole cameras for West City Park	\$	80,000

**2022 - 2023**

new SWAT vests	\$	6,000
5 new tasers	\$	6,000
new copiers	\$	2,000
new technology non-existent today	unknown	
5 new cars with equipment	\$	195,000
28 body cameras	\$	80,000

**2023 - 2024**

5 new cars with equipment	\$	200,000
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**General Fund Expenditures**  
**Line Item Summary**  
**Dispatching**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 327,550	\$ 319,046	\$ 292,095	\$ 298,320	\$ 176,125	\$ 247,674	\$ 279,036
Employee Benefits	\$ 133,128	\$ 122,754	\$ 125,426	\$ 129,327	\$ 73,635	\$ 120,850	\$ 137,134
Occupancy	\$ 3,995	\$ 4,130	\$ 3,814	\$ 5,800	\$ 2,073	\$ 5,000	\$ 4,400
Office Services	\$ 60,747	\$ 62,243	\$ 22,093	\$ 33,300	\$ 15,947	\$ 277,300	\$ 197,300
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 27,192	\$ 27,356	\$ 28,022	\$ 30,800	\$ 18,174	\$ 27,900	\$ 26,000
Capital Outlay	\$ 7,073	\$ 55,287	\$ 4,548	\$ 86,000	\$ 6,005	\$ 21,800	\$ 21,800
Transfers Out	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
<b>TOTAL</b>	<b>\$ 579,685</b>	<b>\$ 610,816</b>	<b>\$ 495,998</b>	<b>\$ 603,547</b>	<b>\$ 291,959</b>	<b>\$ 720,524</b>	<b>\$ 665,670</b>
Total Operating Expenses	\$ 552,612	\$ 535,529	\$ 471,450	\$ 497,547	\$ 285,954	\$ 678,724	\$ 643,870
Total Capital Expenses	\$ 7,073	\$ 55,287	\$ 4,548	\$ 86,000	\$ 6,005	\$ 21,800	\$ 21,800
Total Reserve Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
<b>TOTALS</b>	<b>\$ 579,685</b>	<b>\$ 610,816</b>	<b>\$ 495,998</b>	<b>\$ 603,547</b>	<b>\$ 291,959</b>	<b>\$ 720,524</b>	<b>\$ 665,670</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Dispatching**

<u>Allocation</u>	<u>Position Title</u>		<u>Current</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u>	<u>Approved</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u> <u>2018-2019</u>	<u>Salary</u> <u>Approved</u> <u>2018-2019</u>
100% Disp	Asst. Chief Dispatch	1	\$ 19.33	\$ 20.33	\$ 20.33	\$ 42,286	\$ 42,286
100% Disp	Dispatcher	2	\$ 18.57	\$ 19.57	\$ 19.57	\$ 40,706	\$ 40,706
100% Disp	Dispatcher	3	\$ 18.57	\$ 19.57	\$ 19.57	\$ 40,706	\$ 40,706
100% Disp	Dispatcher	4	\$ 18.11	\$ 19.11	\$ 19.11	\$ 39,749	\$ 39,749
100% Disp	Dispatcher	5	\$ 15.00	\$ 16.00	\$ 16.00	\$ 33,280	\$ 33,280
100% Disp	Dispatcher	6	\$ 15.00	\$ 16.00	\$ 16.00	\$ 33,280	\$ 33,280
100% Disp	Dispatcher	7	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ 31,200
100% Disp	Dispatcher	Not Filled				\$ -	\$ -
0%							
	Merit					\$ 758	\$ 758
	Health Incentive					\$ 379	\$ 379
	Safety Class					\$ 300	\$ 300
	Holiday Pay					\$ 6,480	\$ 6,642
	<b>SUBTOTAL</b>					\$ 237,924	\$ 269,286
	Overtime					\$ 9,000	\$ 9,000
	<b>TOTAL DISPATCHING PAYROLL</b>					<b>\$ 246,924</b>	<b>\$ 278,286</b>

**General Fund Expenditures**  
**Dispatching**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-2150 - 51000	Regular Salaries (Includes Holiday)	\$ 324,922	\$ 310,288	\$ 290,629	\$ 288,570	\$ 168,809	\$ 237,924	\$ 269,286
01-2150 - 51100	Overtime	\$ 2,203	\$ 8,153	\$ 1,466	\$ 9,000	\$ 6,717	\$ 9,000	\$ 9,000
01-2150 - 51510	Exams & Physicals	\$ 425	\$ 605	\$ -	\$ 750	\$ 599	\$ 750	\$ 750
01-2150 - 52000	Health Insurance	\$ 52,017	\$ 44,883	\$ 44,213	\$ 47,074	\$ 32,742	\$ 47,424	\$ 55,188
01-2150 - 52050	HRA - Health Reimbursement	\$ 2,976	\$ 1,195	\$ 6,264	\$ 5,075	\$ 250	\$ 4,200	\$ 4,900
01-2150 - 52100	Life Insurance	\$ 867	\$ 869	\$ 799	\$ 937	\$ 629	\$ 737	\$ 841
01-2150 - 52200	Retirement	\$ 47,098	\$ 47,116	\$ 43,659	\$ 45,231	\$ 24,683	\$ 40,002	\$ 45,083
01-2150 - 52210	401A Match	\$ 3,781	\$ 3,407	\$ 2,900	\$ 5,445	\$ 1,994	\$ 4,797	\$ 5,733
01-2150 - 52300	Social Security	\$ 24,403	\$ 23,984	\$ 22,141	\$ 22,765	\$ 13,337	\$ 18,890	\$ 21,289
01-2150 - 52400	Unemployment Compensation	\$ -	\$ -	\$ 4,460	\$ -	\$ -	\$ 2,000	\$ 2,000
01-2150 - 52600	Uniform Allowance Expense	\$ 1,986	\$ 1,300	\$ 990	\$ 2,800	\$ -	\$ 2,800	\$ 2,100
01-2150 - 53100	Electricity	\$ 3,241	\$ 3,004	\$ 3,040	\$ 4,000	\$ 1,451	\$ 3,500	\$ 3,500
01-2150 - 53200	Gas	\$ 682	\$ 594	\$ 761	\$ 1,200	\$ 622	\$ 900	\$ 900
01-2150 - 53300	Bldg./Grounds Maintenance	\$ 72	\$ 532	\$ 13	\$ 600	\$ -	\$ 600	\$ -
01-2150 - 54210	Cable TV	\$ 868	\$ 906	\$ 831	\$ 1,000	\$ 618	\$ 1,000	\$ 1,000
01-2150 - 54250	911 System	\$ 55,439	\$ 58,121	\$ 20,444	\$ 22,000	\$ 13,345	\$ 272,000	\$ 192,000
01-2150 - 54300	Office Supplies	\$ 1,187	\$ 361	\$ 263	\$ 700	\$ -	\$ 700	\$ 700
01-2150 - 54500	Office Equipment Maintenance	\$ 588	\$ 540	\$ -	\$ 600	\$ -	\$ 600	\$ 600
01-2150 - 54550	Maintenance Contracts	\$ 2,665	\$ 2,315	\$ 555	\$ 9,000	\$ 1,984	\$ 3,000	\$ 3,000
01-2150 - 57000	Dues Subscriptions	\$ 184	\$ -	\$ 44	\$ 500	\$ -	\$ 500	\$ 200
01-2150 - 57010	Training, Travel & Lodging	\$ 1,578	\$ 1,679	\$ 663	\$ 2,500	\$ 672	\$ 2,500	\$ 1,000
01-2150 - 57100	Advertising	\$ 38	\$ 128	\$ 60	\$ 200	\$ -	\$ 200	\$ 200
01-2150 - 57200	Insurance/Bonds	\$ 25,392	\$ 25,549	\$ 27,255	\$ 27,300	\$ 17,502	\$ 24,400	\$ 24,400
01-2150 - 57999	Other Misc. Special Expenses	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 200
01-2150 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ 51,248	\$ -	\$ -	\$ -	\$ -	\$ -
01-2150 - 59402	Voice Recorder Lease-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2150 - 59410	Computer	\$ 2,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2150 - 59600	Light Equipment	\$ 4,556	\$ 4,039	\$ 4,548	\$ 86,000	\$ 6,005	\$ 21,800	\$ 21,800
01-2150 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 559,685</b>	<b>\$ 590,816</b>	<b>\$ 475,998</b>	<b>\$ 583,547</b>	<b>\$ 291,959</b>	<b>\$ 700,524</b>	<b>\$ 665,670</b>
01-2150 - 60035	Transfer to Capital Res-Dispatch	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
	<b>TOTALS</b>	<b>\$ 579,685</b>	<b>\$ 610,816</b>	<b>\$ 495,998</b>	<b>\$ 603,547</b>	<b>\$ 291,959</b>	<b>\$ 720,524</b>	<b>\$ 665,670</b>
	Total Operating Expenses	\$ 552,612	\$ 535,529	\$ 471,450	\$ 497,547	\$ 285,954	\$ 678,724	\$ 643,870
	Total Capital Expenses	\$ 7,073	\$ 55,287	\$ 4,548	\$ 86,000	\$ 6,005	\$ 21,800	\$ 21,800
	Total Reserve Expenses	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
	<b>TOTALS</b>	<b>\$ 579,685</b>	<b>\$ 610,816</b>	<b>\$ 495,998</b>	<b>\$ 603,547</b>	<b>\$ 291,959</b>	<b>\$ 720,524</b>	<b>\$ 665,670</b>
	Operating % Increase vs. Last Year						36.41%	29.41%
	Capital % Increase vs. Last Year						-74.65%	-74.65%
	Total % Increase vs. Last Year						<b>19.38%</b>	<b>10.29%</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Dispatching**

	<b><u>Dept. Head</u></b> <b><u>Request</u></b> <b><u>2018-2019</u></b>	<b><u>Capital</u></b> <b><u>Approved</u></b> <b><u>2018-2019</u></b>
<b><u>Personnel (includes benefits):</u></b>		
	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>CAPITAL EXPENDITURES</u></b>		
<b><u>Building Improvements</u></b>		
	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Computer and Software</u></b>		
	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Light Equipment</u></b>		
(1) 24-hour chair	\$ 1,700	\$ 1,700
new surveillance system (possible MIRMA grant 50-75%)	\$ 15,000	\$ 15,000
jail cell intercom	\$ 5,100	\$ 5,100
<b>Total</b>	<b>\$ 21,800</b>	<b>\$ 21,800</b>
<b><u>Office Furniture</u></b>		
	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 21,800</b>	<b>\$ 21,800</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Dispatching**

**Five Year Capital Expenditure Plan**

**2019 - 2020**

(1) heavy duty chair	\$	1,500
2 interior surveillance cameras	\$	1,500

**2020 - 2021**

Laser printer	\$	1,500
(1) heavy duty chair	\$	1,500
Computers (3)	\$	3,000
2 interior surveillance cameras	\$	1,500

**2021 - 2022**

Scanner	\$	200
2 new interior surveillance cameras	\$	1,500

**2022 - 2023**

Video surveillance system	\$	12,000
(2) Surveillance TV monitors	\$	2,000

**2023 - 2024**

**General Fund Expenditures**  
**Line Item Summary**  
**Fire Department**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 83,228	\$ 68,659	\$ 65,913	\$ 96,500	\$ 49,590	\$ 81,500	\$ 71,500
Employee Benefits	\$ 15,539	\$ 13,802	\$ 7,259	\$ 9,423	\$ 4,955	\$ 9,200	\$ 7,203
Occupancy	\$ 15,947	\$ 15,516	\$ 15,151	\$ 22,000	\$ 10,689	\$ 21,700	\$ 18,200
Office Services	\$ 18,167	\$ 18,166	\$ 20,122	\$ 44,150	\$ 31,560	\$ 41,400	\$ 41,350
Travel & Mobile Equipment	\$ 31,047	\$ 46,582	\$ 51,261	\$ 45,000	\$ 31,401	\$ 62,000	\$ 61,000
Materials & Supplies	\$ 13,908	\$ 7,730	\$ 8,140	\$ 24,500	\$ 13,008	\$ 22,000	\$ 20,500
Special Expenses	\$ 26,058	\$ 16,556	\$ 36,842	\$ 41,372	\$ 21,435	\$ 36,400	\$ 36,400
Capital Outlay	\$ 66,670	\$ 52,385	\$ 667,069	\$ 113,440	\$ 61,793	\$ 240,640	\$ 225,800
Transfers Out	\$ -	\$ 4,500	\$ 6,000	\$ 6,000	\$ 4,000	\$ -	\$ 16,897
<b>TOTAL</b>	<b>\$ 270,564</b>	<b>\$ 243,896</b>	<b>\$ 877,757</b>	<b>\$ 402,385</b>	<b>\$ 228,431</b>	<b>\$ 514,840</b>	<b>\$ 498,850</b>
Total Operating Expenses	\$ 203,894	\$ 187,011	\$ 204,688	\$ 282,945	\$ 162,638	\$ 274,200	\$ 256,153
Total Capital Expenses	\$ 66,670	\$ 52,385	\$ 667,069	\$ 113,440	\$ 61,793	\$ 240,640	\$ 225,800
Total Reserve Expenses	\$ -	\$ 4,500	\$ 6,000	\$ 6,000	\$ 4,000	\$ -	\$ 16,897
<b>TOTALS</b>	<b>\$ 270,564</b>	<b>\$ 243,896</b>	<b>\$ 877,757</b>	<b>\$ 402,385</b>	<b>\$ 228,431</b>	<b>\$ 514,840</b>	<b>\$ 498,850</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Fire Department**

<u>Allocation</u>	<u>Position Title</u>		<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
100% Fire	Fire Chief Part Time	amt is per year	\$ 5,000	\$ 12,000	\$ 12,000 6 months	\$ 12,000	\$ 6,000
100% Fire	Assistant Fire Chief Part Time	amt is per year	\$ 1,800	\$ 8,000	\$ 8,000 6 months	\$ 8,000	\$ 4,000
100% Fire	Fire Chief Full Time		n/a				
100% Fire	New Firemen Part Time (Total 120 hrs/week)		n/a	see Fire Property Tax Fund			
<b>SUBTOTAL</b>						\$ 20,000	\$ 10,000
	Merit					\$ -	\$ -
	Health Incentive					\$ -	\$ -
	Safety Class					\$ -	\$ -
Fire	Other Personal Services - Volunteer Firemen					\$ 60,000	\$ 60,000
<b>SUBTOTAL</b>						\$ 80,000	\$ 70,000
	Overtime					\$ -	\$ -
<b>TOTAL FIRE DEPARTMENT PAYROLL</b>						<b>\$ 80,000</b>	<b>\$ 70,000</b>

**General Fund Expenditures**  
**Fire Department**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
01-2200 - 51000	Regular Salaries	\$ 2,937	\$ 417	\$ 6,090	\$ 20,000	\$ 13,333	\$ 20,000	\$ 10,000
01-2200 - 51100	Overtime	\$ 3,105	\$ 4,564	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 51190	Other Personal Services	\$ 74,376	\$ 62,403	\$ 58,985	\$ 75,000	\$ 34,928	\$ 60,000	\$ 60,000
01-2200 - 51450	Bank & Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 51500	Engineering Services	\$ 2,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 51510	Exams & Physicals	\$ 595	\$ 1,275	\$ 838	\$ 1,500	\$ 1,329	\$ 1,500	\$ 1,500
01-2200 - 52000	Health Insurance	\$ 7,129	\$ 6,308	\$ 1,233	\$ -	\$ -	\$ -	\$ -
01-2200 - 52050	HRA-Health Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 52100	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 52200	Retirement	\$ 2,296	\$ 2,371	\$ 1,069	\$ 2,155	\$ 1,288	\$ 3,080	\$ 1,848
01-2200 - 52210	401A Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 52300	Social Security	\$ 6,114	\$ 5,123	\$ 4,957	\$ 7,268	\$ 3,667	\$ 6,120	\$ 5,355
01-2200 - 53000	Water Service	\$ 1,020	\$ 1,222	\$ 1,551	\$ 1,500	\$ 888	\$ 1,700	\$ 1,700
01-2200 - 53100	Electricity	\$ 6,924	\$ 7,094	\$ 6,083	\$ 8,000	\$ 4,086	\$ 8,000	\$ 7,500
01-2200 - 53200	Gas or Heat	\$ 3,080	\$ 1,646	\$ 1,564	\$ 4,500	\$ 1,951	\$ 4,000	\$ 3,000
01-2200 - 53300	Bldg./Grounds Maintenance	\$ 4,923	\$ 5,554	\$ 5,953	\$ 8,000	\$ 3,764	\$ 8,000	\$ 6,000
01-2200 - 54000	Postage	\$ 181	\$ 154	\$ 120	\$ 250	\$ 88	\$ 250	\$ 200
01-2200 - 54200	Telephone	\$ 3,581	\$ 4,260	\$ 4,640	\$ 5,400	\$ 2,834	\$ 5,400	\$ 5,400
01-2200 - 54210	Cable TV	\$ 505	\$ 570	\$ 554	\$ 700	\$ 437	\$ 700	\$ 700
01-2200 - 54250	911 Expense	\$ -	\$ -	\$ -	\$ 16,500	\$ 16,500	\$ 16,750	\$ 16,750
01-2200 - 54300	Office Supplies	\$ 168	\$ 369	\$ 216	\$ 800	\$ 537	\$ 800	\$ 800
01-2200 - 54400	Printing	\$ 427	\$ -	\$ 241	\$ 500	\$ 246	\$ 500	\$ 500
01-2200 - 54550	Maintenance Contracts	\$ 13,305	\$ 12,813	\$ 14,351	\$ 20,000	\$ 10,918	\$ 17,000	\$ 17,000
01-2200 - 55100	Gas, Oil & Antifreeze	\$ 8,934	\$ 7,304	\$ 8,437	\$ 11,000	\$ 7,437	\$ 15,000	\$ 15,000
01-2200 - 55350	Light Equipment Maintenance	\$ 5,198	\$ 2,524	\$ 2,289	\$ 4,000	\$ 1,803	\$ 4,000	\$ 3,000
01-2200 - 55400	Heavy Equipment Maintenance	\$ 16,915	\$ 36,754	\$ 40,535	\$ 30,000	\$ 22,161	\$ 43,000	\$ 43,000
01-2200 - 56400	Uniform Expense	\$ 7,648	\$ 1,915	\$ 2,203	\$ 14,000	\$ 6,501	\$ 9,000	\$ 8,000
01-2200 - 56450	Tools	\$ 4,907	\$ 4,511	\$ 4,171	\$ 8,000	\$ 5,157	\$ 10,000	\$ 10,000
01-2200 - 56460	Safety Supplies	\$ 981	\$ 716	\$ 937	\$ 1,000	\$ 827	\$ 1,500	\$ 1,500
01-2200 - 56500	Batteries & Radio Supply	\$ 151	\$ 172	\$ 829	\$ 1,500	\$ 523	\$ 1,500	\$ 1,000
01-2200 - 56999	Other Matt & Sup (CERT trailer)	\$ 221	\$ 416	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 57000	Dues Subscriptions	\$ 1,749	\$ 829	\$ 1,018	\$ 2,000	\$ 1,365	\$ 2,000	\$ 2,000
01-2200 - 57010	Travel, Training & Lodging	\$ 2,805	\$ 3,338	\$ 5,736	\$ 8,000	\$ 6,149	\$ 10,000	\$ 10,000
01-2200 - 57100	Advertising	\$ 125	\$ -	\$ 390	\$ 500	\$ -	\$ 500	\$ 500
01-2200 - 57110	Citizen Corp Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 57200	Insurance/Bonds	\$ 7,952	\$ 7,954	\$ 19,298	\$ 17,572	\$ 7,684	\$ 10,600	\$ 10,600
01-2200 - 57320	Fire Prevention	\$ 4,567	\$ 512	\$ 4,059	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
01-2200 - 57330	Grass & Weed Cutting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 57630	Rent Paid	\$ 6,000	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 57995	Employee Appreciation Exp	\$ -	\$ 978	\$ 1,331	\$ 3,300	\$ 1,850	\$ 3,300	\$ 3,300
01-2200 - 57999	Other Misc. Special Expenses	\$ 2,860	\$ 1,445	\$ 5,010	\$ 5,000	\$ 4,387	\$ 5,000	\$ 5,000

**General Fund Expenditures**  
**Fire Department**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-2200 - 59001	Capital to Long-Term Debt Fund	\$ 63,070	\$ -	\$ 621,565	\$ -	\$ -	\$ -	\$ -
01-2200 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ 14,200	\$ 7,452	\$ 155,000	\$ 155,000
01-2200 - 59401	IT Equipment Lease-Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 59402	IT Equipment Lease-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 59600	Light Equipment	\$ 3,600	\$ 36,694	\$ 33,848	\$ 85,240	\$ 40,341	\$ 71,640	\$ 56,800
01-2200 - 59700	Heavy Equipment	\$ -	\$ -	\$ 11,347	\$ -	\$ -	\$ -	\$ -
01-2200 - 59800	Grant Expenses	\$ -	\$ 15,691	\$ 309	\$ -	\$ -	\$ -	\$ -
01-2200 - 59882	COP Fire Training - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 59883	COP Fire Training - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 59962	Fire Truck Lease - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 59963	Fire Truck Lease - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2200 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 270,564</b>	<b>\$ 239,396</b>	<b>\$ 871,757</b>	<b>\$ 396,385</b>	<b>\$ 224,431</b>	<b>\$ 514,840</b>	<b>\$ 481,953</b>
01-2200 - 60020	Transfer to Capital Res-Fire	\$ -	\$ 4,500	\$ 6,000	\$ 6,000	\$ 4,000	\$ -	\$ -
	Transfer to Fire Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,897
<b>TOTALS</b>		<b>\$ 270,564</b>	<b>\$ 243,896</b>	<b>\$ 877,757</b>	<b>\$ 402,385</b>	<b>\$ 228,431</b>	<b>\$ 514,840</b>	<b>\$ 498,850</b>
Total Operating Expenses		\$ 203,894	\$ 187,011	\$ 204,688	\$ 282,945	\$ 162,638	\$ 274,200	\$ 256,153
Total Capital Expenses		\$ 66,670	\$ 52,385	\$ 667,069	\$ 113,440	\$ 61,793	\$ 240,640	\$ 225,800
Total Reserve Expenses		\$ -	\$ 4,500	\$ 6,000	\$ 6,000	\$ 4,000	\$ -	\$ 16,897
<b>TOTALS</b>		<b>\$ 270,564</b>	<b>\$ 243,896</b>	<b>\$ 877,757</b>	<b>\$ 402,385</b>	<b>\$ 228,431</b>	<b>\$ 514,840</b>	<b>\$ 498,850</b>
Operating % Increase to Last Year							-3.09%	-9.47%
Capital % Increase to Last Year							112.13%	99.05%
<b>Total % Increase to Last Year</b>							<b>27.95%</b>	<b>23.97%</b>

**General Fund Expenditures**

**Capital Outlay Detail**

**Fire Department**

(NOTE: Also see the Fire Property Tax Fund)

	<u>Dept. Head Request 2018-2019</u>	<u>Capital Approved 2018-2019</u>
<b>Personnel (includes benefits):</b>		
Full time Fire Chief in Fire Property Tax Fund		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL EXPENDITURES</b>		
<b><u>Building Improvements</u></b>		
Bunk room addition at Fire Station	REBUDGET \$ 150,000	\$ 150,000
new roof over generator building	REBUDGET \$ 5,000	\$ 5,000
<b>Total</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>
<b><u>Light Equipment:</u></b>		
office furniture for Chief's office	\$ 3,800	\$ 3,800
balance of fire truck sale to use for addition and furniture	\$ 29,840	\$ 15,000
(5) walkies	\$ 12,000	\$ 12,000
additional (12) sets of turn-out gear	\$ 26,000	\$ 26,000
<b>Total</b>	<b>\$ 71,640</b>	<b>\$ 56,800</b>
<b><u>Heavy Equipment - Total</u></b>		
	<b>\$ -</b>	<b>\$ -</b>
<b><u>Grant Expenses:</u></b>		
	<b>\$ -</b>	<b>\$ -</b>
<b><u>Other Capital Outlay - Total</u></b>		
move dispatch services to County - 2nd of 10 years payment on infrastructure	\$ 14,000	\$ 14,000
<b>Total</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 240,640</b>	<b>\$ 225,800</b>

**General Fund Expenditures**  
**Capital Outlay Detail (continued)**  
**Fire Department**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

**DEBT AND LEASE PAYMENTS**

Fire Truck - Lease Purchase - Principal

Fire Truck - Lease Purchase - Interest

TOTAL CAPITAL OUTLAY

**\$ 240,640**

**\$ 225,800**

**Five Year Capital Expenditure Plan**

2019 - 2020

Fire station #2

**\$ 1,500,000**

2020 - 2021

Fire hose replacement

**\$ 3,000**

Miscellaneous tools

**\$ 3,000**

2021 - 2022

Positive ventilation fan

**\$ 3,000**

set of air bags

**\$ 15,000**

2022 - 2023

Pumper/rescue with equipment replacement for 6614

**\$ 750,000**

2023 - 2024

**General Fund Expenditures**  
**Line Item Summary**  
**Emergency Management Department**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ 1,166	\$ 1,178	\$ 639	\$ 1,000	\$ 609	\$ 1,200	\$ 1,200
Office Services	\$ 2,097	\$ 2,380	\$ 2,218	\$ 2,850	\$ 947	\$ 2,850	\$ 2,700
Travel & Mobile Equipment	\$ 425	\$ 265	\$ 2,533	\$ 3,000	\$ -	\$ 3,000	\$ 2,500
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 6,100	\$ 6,100	\$ 6,100	\$ 6,750	\$ 5,800	\$ 6,600	\$ 6,600
Capital Outlay	\$ 896	\$ 4,585	\$ 34,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 10,684</b>	<b>\$ 14,508</b>	<b>\$ 45,490</b>	<b>\$ 13,600</b>	<b>\$ 7,356</b>	<b>\$ 13,650</b>	<b>\$ 13,000</b>
Total Operating Expenses	\$ 9,788	\$ 9,923	\$ 11,490	\$ 13,600	\$ 7,356	\$ 13,650	\$ 13,000
Total Capital Expenses	\$ 896	\$ 4,585	\$ 34,000	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 10,684</b>	<b>\$ 14,508</b>	<b>\$ 45,490</b>	<b>\$ 13,600</b>	<b>\$ 7,356</b>	<b>\$ 13,650</b>	<b>\$ 13,000</b>

**General Fund Expenditures**  
**Emergency Operations**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
01-2300 - 53100	Electricity	\$ 1,166	\$ 1,178	\$ 639	\$ 1,000	\$ 609	\$ 1,200	\$ 1,200
01-2300 - 54200	Telephone	\$ 1,448	\$ 1,427	\$ 1,368	\$ 1,500	\$ 921	\$ 1,500	\$ 1,500
01-2300 - 54300	Office Supplies	\$ 224	\$ 103	\$ -	\$ 350	\$ 26	\$ 350	\$ 200
01-2300 - 54550	Maintenance Contracts	\$ 425	\$ 850	\$ 850	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
01-2300 - 55350	Light Equipment Maintenance	\$ 425	\$ 265	\$ 2,533	\$ 3,000	\$ -	\$ 3,000	\$ 2,500
01-2300 - 57000	Dues, Licenses, & Permits	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
01-2300 - 57010	Travel, Training & Lodging	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 750	\$ 750
01-2300 - 57120	Code Red (Reverse 911)	\$ 6,100	\$ 6,100	\$ 6,100	\$ 6,100	\$ 5,800	\$ 5,800	\$ 5,800
01-2300 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2300 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2300 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2300 - 59600	Light Equipment	\$ 896	\$ 4,585	\$ 34,000	\$ -	\$ -	\$ -	\$ -
01-2300 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-2300 - 59999	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 10,684</b>	<b>\$ 14,508</b>	<b>\$ 45,490</b>	<b>\$ 13,600</b>	<b>\$ 7,356</b>	<b>\$ 13,650</b>	<b>\$ 13,000</b>
Total Operating Expenses		\$ 9,788	\$ 9,923	\$ 11,490	\$ 13,600	\$ 7,356	\$ 13,650	\$ 13,000
Total Capital Expenses		\$ 896	\$ 4,585	\$ 34,000	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 10,684</b>	<b>\$ 14,508</b>	<b>\$ 45,490</b>	<b>\$ 13,600</b>	<b>\$ 7,356</b>	<b>\$ 13,650</b>	<b>\$ 13,000</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Emergency Management Department**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b>CAPITAL EXPENDITURES</b>		
<b><u>Building Improvements:</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Office Equipment:</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Light Equipment:</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Other Capital Outlay:</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Emergency Operations**

**Five Year Capital Expenditure Plan**

**2019 - 2020**

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE \$	5,800

**2020 - 2021**

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE \$	5,800

**2021 - 2022**

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE \$	5,800

**2022 - 2023**

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE \$	5,800
Possible additional siren if city limits expand	CAPITAL EXPENSE \$	45,000

**2023 - 2024**

Code Red (Reverse 911) - Annual Cost	OPERATING EXPENSE \$	5,800

**General Fund Expenditures**  
**Line Item Summary**  
**Street Department**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 186,253	\$ 213,447	\$ 215,409	\$ 218,570	\$ 136,904	\$ -	\$ -
Employee Benefits	\$ 86,418	\$ 91,077	\$ 88,029	\$ 100,343	\$ 63,220	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 986	\$ 1,404	\$ 1,292	\$ 1,888	\$ 1,075	\$ -	\$ -
Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 273,657</b>	<b>\$ 305,928</b>	<b>\$ 304,730</b>	<b>\$ 320,801</b>	<b>\$ 201,199</b>	<b>\$ -</b>	<b>\$ -</b>
Total Operating Expenses	\$ 273,657	\$ 305,928	\$ 304,730	\$ 320,801	\$ 201,199	\$ -	\$ -
Total Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	<b>\$ 273,657</b>	<b>\$ 305,928</b>	<b>\$ 304,730</b>	<b>\$ 320,801</b>	<b>\$ 201,199</b>	<b>\$ -</b>	<b>\$ -</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Street Department**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
5% Street	City Administrator	\$ 43.27			\$ -	\$ -
5% Street	City Admin - car allowance monthly	\$ 350.00			\$ -	\$ -
30% Street	Building Commissioner/Public Works Director	\$ 35.82			\$ -	\$ -
100% Street	Foreman	\$ 27.53			\$ -	\$ -
25% Street	Skilled Laborer	\$ 21.57			\$ -	\$ -
100% Street	Skilled Laborer	\$ 21.34			\$ -	\$ -
100% Street	Skilled Laborer	\$ 16.49			\$ -	\$ -
100% Street	Laborer	\$ 15.49			\$ -	\$ -
5% Street	Skilled Laborer	\$ 21.17			\$ -	\$ -
5% Street	Clerk Typist	\$ 14.26			\$ -	\$ -
10% Street	Clerk Typist	\$ 12.26			\$ -	\$ -
	Merit				\$ -	\$ -
	Health Incentive				\$ -	\$ -
	Safety Class				\$ -	\$ -
	<b>SUBTOTAL</b>				\$ -	\$ -
	Overtime				\$ -	\$ -
	<b>TOTAL STREET - GENERAL FUND PAYROLL</b>				<b>\$ -</b>	<b>\$ -</b>

**General Fund Expenditures**  
**Street Department**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
01-3100 - 51000	Regular Salaries	\$ 184,070	\$ 211,499	\$ 211,947	\$ 214,070	\$ 134,149	\$ -	\$ -
01-3100 - 51100	Overtime	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -
01-3100 - 51190	Other Personal Services	\$ 1,424	\$ 1,414	\$ 3,332	\$ 3,800	\$ 2,304	\$ -	\$ -
01-3100 - 51200	Summer Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3100 - 51510	Exams & Physicals	\$ 759	\$ 534	\$ 130	\$ 600	\$ 451	\$ -	\$ -
01-3100 - 51800	Computer Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3100 - 52000	Health Insurance	\$ 37,727	\$ 35,325	\$ 36,325	\$ 42,579	\$ 28,315	\$ -	\$ -
01-3100 - 52050	HRA - Health Reimbursement	\$ 5,413	\$ 1,255	\$ -	\$ 4,445	\$ 651	\$ -	\$ -
01-3100 - 52100	Life Insurance	\$ 461	\$ 547	\$ 545	\$ 660	\$ 468	\$ -	\$ -
01-3100 - 52200	Retirement	\$ 25,443	\$ 34,401	\$ 31,420	\$ 32,534	\$ 21,110	\$ -	\$ -
01-3100 - 52210	401A Match	\$ 3,809	\$ 3,517	\$ 3,619	\$ 3,740	\$ 2,483	\$ -	\$ -
01-3100 - 52300	Social Security	\$ 13,565	\$ 16,032	\$ 16,120	\$ 16,385	\$ 10,193	\$ -	\$ -
01-3100 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3100 - 56400	Uniform Expense	\$ 986	\$ 1,262	\$ 1,292	\$ 1,388	\$ 1,075	\$ -	\$ -
01-3100 - 56460	Safety Supplies	\$ -	\$ 142	\$ -	\$ 500	\$ -	\$ -	\$ -
01-3100 - 57995	Employee Appreciation Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3100 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3100 - 59410	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 273,657</b>	<b>\$ 305,928</b>	<b>\$ 304,730</b>	<b>\$ 320,801</b>	<b>\$ 201,199</b>	<b>\$ -</b>	<b>\$ -</b>
Total Operating Expenses		\$ 273,657	\$ 305,928	\$ 304,730	\$ 320,801	\$ 201,199	\$ -	\$ -
Total Capital Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 273,657</b>	<b>\$ 305,928</b>	<b>\$ 304,730</b>	<b>\$ 320,801</b>	<b>\$ 201,199</b>	<b>\$ -</b>	<b>\$ -</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Street**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>		
		\$ -
		\$ -
		\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
 <b><u>CAPITAL EXPENDITURES</u></b>		
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>

**General Fund Expenditures**  
**Line Item Summary**  
**Non-Departmental**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 4,013	\$ 3,518	\$ 3,483	\$ 3,900	\$ 3,873	\$ 5,577	\$ 5,577
Employee Benefits	\$ 29,127	\$ 32,480	\$ 30,574	\$ 27,721	\$ 13,822	\$ 62,793	\$ 62,672
Occupancy	\$ 165,653	\$ 155,304	\$ 186,771	\$ 186,000	\$ 116,595	\$ 180,000	\$ 180,000
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 10,030
Special Expenses	\$ 762,338	\$ 781,807	\$ 796,082	\$ 805,900	\$ 532,016	\$ 813,800	\$ 812,300
Capital Outlay	\$ 152,150	\$ 112,926	\$ 347,578	\$ 402,550	\$ 388,256	\$ 122,765	\$ 122,765
Transfers Out	\$ 15,096	\$ 7,496	\$ 58,090	\$ 943,590	\$ -	\$ 61,232	\$ 66,192
<b>TOTAL</b>	<b>\$ 1,128,377</b>	<b>\$ 1,093,531</b>	<b>\$ 1,422,578</b>	<b>\$ 2,369,661</b>	<b>\$ 1,054,562</b>	<b>\$ 1,246,197</b>	<b>\$ 1,259,536</b>
Total Operating Expenses	\$ 961,131	\$ 973,109	\$ 1,016,910	\$ 1,023,521	\$ 666,306	\$ 1,062,200	\$ 1,070,579
Total Capital Expenses	\$ 152,150	\$ 112,926	\$ 347,578	\$ 402,550	\$ 388,256	\$ 122,765	\$ 122,765
Total Reserve Expenses	\$ 15,096	\$ 7,496	\$ 58,090	\$ 943,590	\$ -	\$ 61,232	\$ 66,192
Totals	<b>\$ 1,128,377</b>	<b>\$ 1,093,531</b>	<b>\$ 1,422,578</b>	<b>\$ 2,369,661</b>	<b>\$ 1,054,562</b>	<b>\$ 1,246,197</b>	<b>\$ 1,259,536</b>

**General Fund Expenditures**  
**Payroll Detail**  
**Non-Departmental**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request</u>	<u>Salary Approved</u>	<u>2018-2019</u>	<u>2018-2019</u>
10% Non-Dept	Laborer	n/a	\$ 12.79	\$ 12.79		\$	2,660	\$ 2,660
100% Non-Dept	20 year Longevity Bonus	n/a	1 \$ 400.00	1 \$ 400.00		\$	400	\$ 400
100% Non-Dept	30 year Longevity Bonus	n/a	\$ 600.00	\$ 600.00		\$	-	\$ -
100% Non-Dept	40 year Longevity Bonus	n/a	\$ 800.00	\$ 800.00		\$	-	\$ -
100% Non-Dept	30 year Longevity Bonus	n/a		\$ -		\$	-	\$ -
	Merit					\$	11	\$ 11
	Health Incentive					\$	-	\$ -
	Safety Class					\$	6	\$ 6
	<b>SUBTOTAL</b>					\$	3,077	\$ 3,077
	Overtime					\$	-	\$ -
	<b>TOTAL NON-DEPARTMENTAL FUND PAYROLL</b>					<b>\$</b>	<b>3,077</b>	<b>\$ 3,077</b>

NOTE: changed to skilled laborer and will budget amend for increase

**General Fund Expenditures**  
**Non-Departmental**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-3200 - 51000	Regular Salaries	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,400	\$ 1,400	\$ 3,077	\$ 3,077
01-3200 - 51100	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 51450	Bank Fees	\$ 2,513	\$ 2,518	\$ 2,483	\$ 2,500	\$ 2,473	\$ 2,500	\$ 2,500
01-3200 - 52000	Health Ins-Retirees	\$ 27,737	\$ 27,253	\$ 27,230	\$ 23,900	\$ 12,581	\$ 54,002	\$ 53,881
01-3200 - 52050	HRA - Health Reimbursement	\$ 1,085	\$ 4,988	\$ 3,117	\$ 3,500	\$ 921	\$ 7,970	\$ 7,970
01-3200 - 52100	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ 9
01-3200 - 52200	Lagers Retirement Dues	\$ 190	\$ 162	\$ 150	\$ 213	\$ 213	\$ 496	\$ 496
01-3200 - 52210	401A Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80	\$ 80
01-3200 - 52300	FICA Tax	\$ 115	\$ 77	\$ 77	\$ 108	\$ 107	\$ 236	\$ 236
01-3200 - 53100	Electricity (Street Lights)	\$ 165,653	\$ 155,304	\$ 186,771	\$ 186,000	\$ 116,595	\$ 180,000	\$ 180,000
01-3200 - 53200	Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 56400	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30
01-3200 - 57015	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
01-3200 - 56550	Chemicals (Vector Control)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 57200	Insurance, Claims & Bonds	\$ -	\$ -	\$ 5,303	\$ -	\$ -	\$ -	\$ -
01-3200 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 57309	Bad Debt on Collections	\$ (1,612)	\$ 9,317	\$ 2,185	\$ 7,500	\$ 2,090	\$ 5,000	\$ 5,000
01-3200 - 57330	Grass & Weed Cutting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 57355	Quad City Comm. Dev. Corp.	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	\$ 1,400
01-3200 - 57600	Trash Tag/Leaf Bag Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 57620	Rental Building Expenses	\$ 836	\$ 393	\$ 6,859	\$ 6,000	\$ 6,252	\$ 7,000	\$ 7,000
01-3200 - 57650	Garbage Collection Exp.	\$ 759,023	\$ 769,457	\$ 777,654	\$ 786,000	\$ 522,982	\$ 795,400	\$ 795,400
01-3200 - 57670	Limb, Bulk, & Misc. Trash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 57995	Employee Appreciation Expense	\$ 2,445	\$ 1,156	\$ 1,179	\$ 3,000	\$ 578	\$ 3,000	\$ 2,000
01-3200 - 57999	Other Misc. Special Expense	\$ 246	\$ 84	\$ 1,502	\$ 2,000	\$ 114	\$ 2,000	\$ 1,500
01-3200 - 59001	Capital to Long-Term Debt Fund	\$ 115,370	\$ -	\$ 214,102	\$ -	\$ -	\$ -	\$ -
01-3200 - 59095	Storm Sewer Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 59200	Building Improvements	\$ -	\$ -	\$ 10,387	\$ 290,170	\$ 283,833	\$ 12,000	\$ 12,000
01-3200 - 59210	Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 59810	Building Lease Interest	\$ 31,025	\$ 29,985	\$ 28,785	\$ 27,380	\$ 14,069	\$ 25,765	\$ 25,765
01-3200 - 59811	Building Lease Principal	\$ -	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
01-3200 - 59900	Street Lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 59999	Other Capital Outlay	\$ 5,755	\$ 2,941	\$ 14,304	\$ -	\$ 5,354	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,113,281</b>	<b>\$ 1,086,035</b>	<b>\$ 1,364,488</b>	<b>\$ 1,426,071</b>	<b>\$ 1,054,562</b>	<b>\$ 1,184,965</b>	<b>\$ 1,193,344</b>

**General Fund Expenditures**  
**Non-Departmental**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
01-3200 - 60010	Transfer Out - Library (Capital)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60010	Transfer Out - Library (Operating)	\$ 15,096	\$ 4,308	\$ 13,450	\$ 43,590	\$ -	\$ 61,232	\$ 66,192
01-3200 - 60010	Transfer Out - Library (Reserve)	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
01-3200 - 60040	Transfer Out - Park	\$ -	\$ 3,188	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60020	Transfer Out - FDEQ Reserve	\$ -	\$ -	\$ 44,640	\$ -	\$ -	\$ -	\$ -
01-3200 - 60025	Transfer Out - Police Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60035	Transfer Out - Dispatch Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60045	Transfer Out - Non-Dept Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60050	Transfer Out - Vehicle Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60055	Transfer Out - PW's Res/Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60065	Transfer Out - EOC Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60070	Transfer Out - LLEBG (Operating)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60080	Transfer Out - Adm. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60085	Transfer Out - Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-3200 - 60096	Transfer Out - Capital Reserve	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -
01-3200 - 60100	Transfer Out - Bldg. Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFER OUT</b>		<b>\$ 15,096</b>	<b>\$ 7,496</b>	<b>\$ 58,090</b>	<b>\$ 943,590</b>	<b>\$ -</b>	<b>\$ 61,232</b>	<b>\$ 66,192</b>
<b>TOTALS</b>		<b>\$ 1,128,377</b>	<b>\$ 1,093,531</b>	<b>\$ 1,422,578</b>	<b>\$ 2,369,661</b>	<b>\$ 1,054,562</b>	<b>\$ 1,246,197</b>	<b>\$ 1,259,536</b>
Total Operating Expenses		\$ 961,131	\$ 973,109	\$ 1,016,910	\$ 1,023,521	\$ 666,306	\$ 1,062,200	\$ 1,070,579
Total Capital Expenses		\$ 152,150	\$ 112,926	\$ 347,578	\$ 402,550	\$ 388,256	\$ 122,765	\$ 122,765
Total Reserve Expenses		\$ 15,096	\$ 7,496	\$ 58,090	\$ 943,590	\$ -	\$ 61,232	\$ 66,192
<b>TOTALS</b>		<b>\$ 1,128,377</b>	<b>\$ 1,093,531</b>	<b>\$ 1,422,578</b>	<b>\$ 2,369,661</b>	<b>\$ 1,054,562</b>	<b>\$ 1,246,197</b>	<b>\$ 1,259,536</b>

\$ -

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Non-Departmental**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>		
Salaries include the 20/30/40 year Longevity Bonuses for employees	\$ -	\$ -
<b><u>CAPITAL EXPENDITURES</u></b>		
<b><u>Building Improvements:</u></b>		
HVAC unit for gym	\$ 12,000	\$ 12,000
<b>Total</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b><u>Street Lights</u></b>		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Other Capital Outlay</u></b>		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b><u>DEBT AND LEASE PAYMENTS</u></b>		
Library/Rental Building - Lease Purchase - Principal	\$ 85,000	\$ 85,000
Library/Rental Building - Lease Purchase - Interest	\$ 25,765	\$ 25,765
<b>TOTAL CAPITAL OUTLAY &amp; DEBT AND LEASE PAYMENTS</b>	<b>\$ 122,765</b>	<b>\$ 122,765</b>

**General Fund Expenditures**  
**Capital Outlay Detail**  
**Non-Departmental**

**Five Year Capital Expenditure Plan**

2019 - 2020

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2020 - 2021

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2021 - 2022

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2022 - 2023

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2023 - 2024

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**Health Fund Summary**

	<b><u>Department Head Request 2018-2019</u></b>	<b><u>Budget Approved 2018-2019</u></b>
<b><u>Actual Fund Balance at September 30, 2017</u></b>	\$ 474,957	\$ 474,957
Budgeted Revenues/Transfers 2017-2018	\$ 161,500	\$ 161,500
Budgeted Expenditures/Transfers 2017-2018	\$ 159,879	\$ 159,879
<hr/>		
Estimated Fund Balance September 30, 2018	<b>\$ 476,578</b>	<b>\$ 476,578</b>
Estimated Revenue 2018-2019	\$ 164,380	\$ 164,380
Transfers In:	\$ -	\$ -
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ 640,958</u></b>	<b><u>\$ 640,958</u></b>
Estimated Expenditures 2018-2019	\$ 173,018	\$ 168,139
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	<b>\$ 173,018</b>	<b>\$ 168,139</b>
Estimated Balance September 30, 2019	\$ 467,940	\$ 472,819
<hr/>		
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 640,958</u></b>	<b><u>\$ 640,958</u></b>

**Cash in Bank as of May 31, 2018**

Health Fund Operating Account	\$ -
Health Fund Payroll Account.	\$ -
Health Fund Money Market Acct.	\$ 513,171
Health Fund Health Reimbursement Account.	\$ -
Health Fund Investments Out	\$ 29,000
<b>Total Health Fund "Cash-in-Bank"</b>	<b><u>\$ 542,171</u></b>

**Health Fund Revenues**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>AMENDED</u> <u>Budget</u> <u>2017-2018</u>	<u>Revenues</u> <u>Through</u> <u>5/31/2018</u>	<u>Estimated</u> <u>Revenue</u> <u>2018-2019</u>	<u>Budgeted</u> <u>Revenue</u> <u>2018-2019</u>
02-2000 - 41000	Real Estate Taxes - Current	\$ 99,224	\$ 101,733	\$ 103,176	\$ 105,700	\$ 108,668	\$ 110,500	\$ 110,500
02-2000 - 41010	Real Estate Taxes - Prior	\$ 4,311	\$ 4,719	\$ 3,330	\$ 3,400	\$ 963	\$ 1,400	\$ 1,400
02-2000 - 41100	Personal Property - Current	\$ 17,404	\$ 17,086	\$ 19,775	\$ 19,100	\$ 23,393	\$ 22,700	\$ 22,700
02-2000 - 41110	Personal Property - Prior	\$ 5,789	\$ 6,100	\$ 6,200	\$ 4,100	\$ 1,220	\$ 1,500	\$ 1,500
02-2000 - 41200	Sur Tax	\$ 4,905	\$ 4,952	\$ 4,775	\$ 4,800	\$ 4,738	\$ 4,750	\$ 4,750
02-2000 - 41300	Financial Institution Tax	\$ 1,128	\$ 774	\$ 1,366	\$ 900	\$ 1,995	\$ 1,980	\$ 1,980
02-2000 - 42300	Railroad & Utility Tax	\$ 2,881	\$ 3,033	\$ 2,892	\$ 2,800	\$ 2,828	\$ 2,600	\$ 2,600
02-2000 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 45010	Animal Pet Tag Licenses	\$ 562	\$ 450	\$ 480	\$ 400	\$ 289	\$ 300	\$ 300
02-2000 - 46100	Tax Penalties	\$ 1,905	\$ 2,007	\$ 1,576	\$ 1,600	\$ 896	\$ 1,550	\$ 1,550
02-2000 - 46200	Animal Impound (Pickup) Fees	\$ 821	\$ 485	\$ 390	\$ 400	\$ 125	\$ 300	\$ 300
02-2000 - 46201	Animal Quarantine Fee	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
02-2000 - 46210	Animal Adoption Fees	\$ 930	\$ 780	\$ 1,257	\$ 450	\$ 610	\$ 700	\$ 700
02-2000 - 47000	Interest	\$ 668	\$ 1,538	\$ 4,735	\$ 2,500	\$ 6,352	\$ 9,000	\$ 9,000
02-2000 - 48000	Miscellaneous Income	\$ 188	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 48005	Proceeds from sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 48330	Demo & Weed Cutting Fees	\$ 7,040	\$ 10,035	\$ 3,350	\$ 15,350	\$ 1,295	\$ 7,000	\$ 7,000
02-2000 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	<u>\$ 147,756</u>	<u>\$ 153,905</u>	<u>\$ 153,402</u>	<u>\$ 161,500</u>	<u>\$ 153,472</u>	<u>\$ 164,380</u>	<u>\$ 164,380</u>
02-2000 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTALS:</b>	<u>\$ 147,756</u>	<u>\$ 153,905</u>	<u>\$ 153,402</u>	<u>\$ 161,500</u>	<u>\$ 153,472</u>	<u>\$ 164,380</u>	<u>\$ 164,380</u>
	Total Operating Expenses	\$ 112,577	\$ 116,117	\$ 135,087	\$ 157,229		\$ 165,018	\$ 160,139
	Surplus or (Deficit)	\$ 35,179	\$ 37,788	\$ 18,315	\$ 4,271		\$ (638)	\$ 4,241

**Health Fund Expenditures**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 57,325	\$ 60,947	\$ 77,124	\$ 78,565	\$ 38,387	\$ 85,582	\$ 82,386
Employee Benefits	\$ 22,523	\$ 19,183	\$ 25,265	\$ 27,999	\$ 18,149	\$ 33,839	\$ 33,756
Occupancy	\$ 3,122	\$ 3,426	\$ 3,953	\$ 3,700	\$ 2,776	\$ 4,750	\$ 4,550
Office Services	\$ 2,537	\$ 1,583	\$ 3,190	\$ 2,425	\$ 1,228	\$ 3,400	\$ 3,400
Travel & Mobile Equipment	\$ 3,392	\$ 2,811	\$ 3,583	\$ 4,300	\$ 2,510	\$ 5,500	\$ 5,100
Materials & Supplies	\$ 12,698	\$ 12,971	\$ 11,754	\$ 14,740	\$ 11,209	\$ 14,547	\$ 14,547
Special Expenses	\$ 10,980	\$ 15,196	\$ 10,218	\$ 25,500	\$ 7,590	\$ 17,400	\$ 16,400
Capital Outlay	\$ 13,542	\$ 15,169	\$ 7,352	\$ 2,650	\$ 265	\$ 8,000	\$ 8,000
<b>TOTAL</b>	<b>\$ 126,119</b>	<b>\$ 131,286</b>	<b>\$ 142,439</b>	<b>\$ 159,879</b>	<b>\$ 82,114</b>	<b>\$ 173,018</b>	<b>\$ 168,139</b>
Total Operating Expenses	\$ 112,577	\$ 116,117	\$ 135,087	\$ 157,229	\$ 81,849	\$ 165,018	\$ 160,139
Total Capital Expenses	\$ 13,542	\$ 15,169	\$ 7,352	\$ 2,650	\$ 265	\$ 8,000	\$ 8,000
TOTALS:	<b>\$ 126,119</b>	<b>\$ 131,286</b>	<b>\$ 142,439</b>	<b>\$ 159,879</b>	<b>\$ 82,114</b>	<b>\$ 173,018</b>	<b>\$ 168,139</b>

**Health Fund Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
10% Health	Building Commissioner/Public Works Director	\$ 35.82	\$ 36.82	\$ 36.82	\$ 7,659	\$ 7,659
30% Health	Code Enforcement	\$ 15.49	\$ 16.49	\$ 16.49	\$ 10,290	\$ 10,290
5% Health	Clerk Typist	\$ 14.26	\$ 15.26	\$ 15.26	\$ 1,587	\$ 1,587
100% Health	Animal Control	\$ 15.49	\$ 16.49	\$ 16.49	\$ 34,299	\$ 34,299
100% Health	Summer help-split w/Park 10 hrs/week for 29 wks	\$ 11.64	\$ 12.00	\$ 12.00	requested 12 hrs/wk \$ 4,176	\$ 3,480
100% Health	Merit				\$ 157	\$ 157
	Health Incentive				\$ 79	\$ 79
	Safety Class				\$ 435	\$ 435
	<b>SUBTOTAL</b>				\$ 58,682	\$ 57,986
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				\$ 18,000	\$ 18,000
	<b>TOTAL HEALTH FUND PAYROLL</b>				<b>\$ 76,682</b>	<b>\$ 75,986</b>

**Health Fund Expenditures**

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures	Actual Expenditures	Actual Expenditures	AMENDED Budget	Expenditures Through	Department Head Request	Budget Approved
		2014-2015	2015-2016	2016-2017	2017-2018	5/31/2018	2018-2019	2018-2019
02-2000 - 51000	Regular Salaries	\$ 42,789	\$ 43,657	\$ 55,021	\$ 46,729	\$ 28,659	\$ 54,506	\$ 54,506
02-2000 - 51100	Overtime	\$ 7,115	\$ 9,969	\$ 13,194	\$ 18,000	\$ 6,871	\$ 18,000	\$ 18,000
02-2000 - 51190	Other Personal Services	\$ 1,158	\$ 2,475	\$ 2,475	\$ 5,000	\$ 495	\$ 5,000	\$ 2,500
02-2000 - 51200	Summer help salaries	\$ 2,014	\$ 1,606	\$ 2,654	\$ 4,176	\$ 672	\$ 4,176	\$ 3,480
02-2000 - 51510	Exams & Physicals	\$ -	\$ 49	\$ 815	\$ 860	\$ 857	\$ 900	\$ 900
02-2000 - 51600	Auditing	\$ 350	\$ 350	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400
02-2000 - 51850	Veterinarian/Vaccine	\$ 2,924	\$ 1,956	\$ 2,240	\$ 2,200	\$ 343	\$ 2,000	\$ 2,000
02-2000 - 51860	Animal Crematory Services	\$ 975	\$ 885	\$ 375	\$ 1,200	\$ 90	\$ 600	\$ 600
02-2000 - 52000	Health Insurance	\$ 7,732	\$ 6,885	\$ 8,496	\$ 9,224	\$ 6,719	\$ 12,658	\$ 12,629
02-2000 - 52050	HRA - Health Reimbursement	\$ 3,783	\$ 10	\$ 2,104	\$ 2,285	\$ 2,184	\$ 1,785	\$ 1,785
02-2000 - 52100	Life Insurance	\$ 114	\$ 120	\$ 126	\$ 151	\$ 106	\$ 167	\$ 167
02-2000 - 52200	Retirement	\$ 7,700	\$ 8,550	\$ 9,622	\$ 9,839	\$ 5,767	\$ 11,746	\$ 11,746
02-2000 - 52210	401A Match	\$ 98	\$ 176	\$ 333	\$ 1,229	\$ 817	\$ 1,616	\$ 1,616
02-2000 - 52300	Social Security	\$ 3,096	\$ 3,442	\$ 4,584	\$ 5,271	\$ 2,556	\$ 5,867	\$ 5,813
02-2000 - 53100	Water Service	\$ 201	\$ 613	\$ 463	\$ 300	\$ 150	\$ 300	\$ 300
02-2000 - 53100	Electricity	\$ 2,186	\$ 2,065	\$ 2,064	\$ 2,300	\$ 1,823	\$ 2,700	\$ 2,700
02-2000 - 53300	Bldg./Grounds Maintenance	\$ 368	\$ 621	\$ 1,118	\$ 800	\$ 716	\$ 1,250	\$ 1,250
02-2000 - 53500	Maintenance Supplies	\$ 367	\$ 127	\$ 308	\$ 300	\$ 87	\$ 500	\$ 300
02-2000 - 54200	Telephone	\$ 2,368	\$ 1,317	\$ 1,552	\$ 1,600	\$ 1,072	\$ 1,800	\$ 1,800
02-2000 - 54300	Office Supplies	\$ 169	\$ 266	\$ 323	\$ 225	\$ 156	\$ 250	\$ 250
02-2000 - 54550	Maintenance Contracts	\$ -	\$ -	\$ 1,315	\$ 600	\$ -	\$ 1,350	\$ 1,350
02-2000 - 55100	Gas, Oil & Antifreeze	\$ 2,780	\$ 2,139	\$ 2,352	\$ 3,500	\$ 1,499	\$ 3,500	\$ 3,100
02-2000 - 55300	Vehicle Maintenance	\$ 612	\$ 672	\$ 1,231	\$ 800	\$ 1,011	\$ 2,000	\$ 2,000
02-2000 - 56300	Pound Supplies	\$ 2,126	\$ 2,177	\$ 1,690	\$ 2,500	\$ 966	\$ 2,500	\$ 2,500
02-2000 - 56310	Animal Control Supplies	\$ 492	\$ 915	\$ 372	\$ 1,000	\$ 193	\$ 1,000	\$ 1,000
02-2000 - 56400	Uniform Expense	\$ 317	\$ 279	\$ 283	\$ 790	\$ 253	\$ 647	\$ 647
02-2000 - 56460	Safety Supplies	\$ -	\$ 450	\$ -	\$ 450	\$ -	\$ 400	\$ 400
02-2000 - 56550	Chemicals	\$ 9,763	\$ 9,150	\$ 9,409	\$ 10,000	\$ 9,797	\$ 10,000	\$ 10,000
02-2000 - 57000	Dues, Licenses, Subscriptions	\$ 30	\$ 40	\$ 20	\$ 200	\$ -	\$ 200	\$ 200
02-2000 - 57010	Travel, Training, & Lodging	\$ 75	\$ 550	\$ 50	\$ 2,000	\$ 592	\$ 2,000	\$ 1,000
02-2000 - 57200	Insurance/Bonds	\$ 3,337	\$ 3,457	\$ 3,951	\$ 4,300	\$ 2,744	\$ 6,300	\$ 6,300
02-2000 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 57330	Grass & Weed Cutting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 57360	Co. Fees to Collect Taxes	\$ 2,247	\$ 3,014	\$ 3,208	\$ 3,400	\$ 3,104	\$ 3,400	\$ 3,400
02-2000 - 57375	Delinquent Weed Cutting & Demo	\$ 5,038	\$ 7,710	\$ 2,765	\$ 15,100	\$ 1,095	\$ 5,000	\$ 5,000
02-2000 - 57999	Other Misc. Special Expenses	\$ 253	\$ 425	\$ 224	\$ 500	\$ 55	\$ 500	\$ 500
02-2000 - 59001	Capital to Long-Term Debt Fund	\$ 7,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 59200	Building Improvements	\$ 897	\$ 8,155	\$ -	\$ 1,800	\$ -	\$ 8,000	\$ 8,000
02-2000 - 59210	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Health Fund Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
02-2000 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 59402	IT Equipment Lease-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 59410	Computer & Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-2000 - 59600	Light Equipment	\$ 5,345	\$ 2,214	\$ 4,188	\$ 850	\$ 265	\$ -	\$ -
02-2000 - 59999	Other Capital Outlay	\$ -	\$ 4,800	\$ 3,164	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 126,119</b>	<b>\$ 131,286</b>	<b>\$ 142,439</b>	<b>\$ 159,879</b>	<b>\$ 82,114</b>	<b>\$ 173,018</b>	<b>\$ 168,139</b>
Total Operating Expenses		\$ 112,577	\$ 116,117	\$ 135,087	\$ 157,229	\$ 81,849	\$ 165,018	\$ 160,139
Total Capital Expenses		\$ 13,542	\$ 15,169	\$ 7,352	\$ 2,650	\$ 265	\$ 8,000	\$ 8,000
<b>TOTALS:</b>		<b>\$ 126,119</b>	<b>\$ 131,286</b>	<b>\$ 142,439</b>	<b>\$ 159,879</b>	<b>\$ 82,114</b>	<b>\$ 173,018</b>	<b>\$ 168,139</b>
Operating % Increase to Last Year							4.95%	1.85%
Capital % Increase to Last Year							201.89%	201.89%
<b>Total % Increase to Last Year</b>							<b>8.22%</b>	<b>5.17%</b>

**Health Department Expenditures**  
**Capital Outlay Detail**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>		
TOTAL	\$ -	\$ -
<b><u>CAPITAL EXPENDITURES</u></b>		
<b><u>Building Improvements:</u></b>		
roof replacement - cost estimated	\$ 8,000	\$ 8,000
	\$ -	\$ -
	\$ -	\$ -
TOTAL	\$ 8,000	\$ 8,000
<b><u>Office Furniture</u></b>		
	\$ -	\$ -
TOTAL	\$ -	\$ -
<b><u>Office Equipment</u></b>		
	\$ -	\$ -
TOTAL	\$ -	\$ -
<b><u>Computer and Software:</u></b>		
	\$ -	\$ -
	\$ -	\$ -
TOTAL	\$ -	\$ -

**Health Department Expenditures**  
**Capital Outlay Detail**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

**Light Equipment:**

TOTAL	\$ -	\$ -

**Other Capital Outlay**

		\$ -
TOTAL	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 8,000	\$ 8,000

**DEBT AND LEASE PAYMENTS**

	\$ -	\$ -
	\$ -	\$ -
TOTAL CAPITAL OUTLAY & DEBT AND LEASE PAYMENTS	\$ 8,000	\$ 8,000

**Five-Year Capital Outlay:**  
**2019-2020**

Animal control truck	\$ 19,000	
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**2020-2021**

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**2021-2022**

Interior Painting	\$ 5,000	
Floor Epoxy	\$ 8,000	

**2022-2023**

Mosquito fogger	\$ 15,000	
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**2023-2024**

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**Library Fund Summary**

	<b><u>Department Head Request 2018-2019</u></b>	<b><u>Budget Approved 2018-2019</u></b>
<b><u>Actual Fund Balance at September 30, 2017</u></b>	\$ (109,234)	\$ (109,234)
Budgeted Revenues/Transfers 2017-2018	\$ 621,640	\$ 621,640
Budgeted Expenditures/Transfers 2017-2018	\$ 310,780	\$ 310,780
<hr/>		
Estimated Fund Balance September 30, 2018	<b>\$ 201,626</b>	<b>\$ 201,626</b>
Estimated Revenue 2018-2019	\$ 296,655	\$ 296,655
Transfers In:	\$ 61,232	\$ 66,192
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ 559,513</u></b>	<b><u>\$ 564,473</u></b>
<hr/>		
Estimated Expenditures 2018-2019	\$ 357,887	\$ 362,847
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>
Estimated Balance September 30, 2019	\$ 201,626	\$ 201,626
<hr/>		
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 559,513</u></b>	<b><u>\$ 564,473</u></b>

**Cash in Bank as of May 31, 2018**

Library Fund Petty Cash	\$ 150
Library Fund Operating Acct.	\$ -
Library Fund Payroll Acct.	\$ -
Library Fund Health Reimbursement Acct	\$ -
Library Fund Money Market Acct.	\$ 286,938
Library Fund Investments Out	\$ -
<b>Total Library Fund "Cash-in-Bank"</b>	<b><u>\$ 287,088</u></b>

**Library Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2014-2015	Actual Revenue 2015-2016	Actual Revenue 2016-2017	AMENDED Budget 2017-2018	Revenues Through 5/31/2018	Estimated Revenue 2018-2019	Budgeted Revenue 2018-2019
03-5500 - 41000	Real Estate Taxes - Current	\$ 136,629	\$ 140,130	\$ 142,117	\$ 145,500	\$ 149,600	\$ 152,200	\$ 152,200
03-5500 - 41010	Real Estate Taxes - Prior	\$ 5,935	\$ 6,497	\$ 4,586	\$ 4,700	\$ 1,326	\$ 2,000	\$ 2,000
03-5500 - 41100	Personal Property Taxes-Current	\$ 23,965	\$ 23,534	\$ 27,238	\$ 26,400	\$ 32,204	\$ 31,300	\$ 31,300
03-5500 - 41110	Personal Property Taxes - Prior	\$ 7,970	\$ 8,399	\$ 8,537	\$ 5,600	\$ 1,681	\$ 2,000	\$ 2,000
03-5500 - 41200	Sur Tax	\$ 6,753	\$ 6,821	\$ 6,577	\$ 6,700	\$ 6,522	\$ 6,575	\$ 6,575
03-5500 - 41300	Financial Institution Tax	\$ 1,553	\$ 1,067	\$ 1,882	\$ 1,250	\$ 2,746	\$ 2,730	\$ 2,730
03-5500 - 42300	Railroad & Utility Tax	\$ 3,967	\$ 4,177	\$ 3,984	\$ 3,900	\$ 3,893	\$ 3,600	\$ 3,600
03-5500 - 43000	Grants Received	\$ 10,405	\$ 1,028	\$ 2,977	\$ 3,700	\$ 1,584	\$ 5,000	\$ 5,000
03-5500 - 43005	Contributed Revenue	\$ 31,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 43220	State Library Aid	\$ 5,801	\$ 1,533	\$ 1,398	\$ 1,400	\$ 4,408	\$ 4,400	\$ 4,400
03-5500 - 43221	State Library A & E Tax	\$ 1,642	\$ 1,668	\$ 1,731	\$ 1,700	\$ 1,796	\$ 1,800	\$ 1,800
03-5500 - 46100	Tax Penalties	\$ 1,620	\$ 2,006	\$ 1,902	\$ 1,900	\$ 1,180	\$ 1,850	\$ 1,850
03-5500 - 46300	Library Fines & Rentals	\$ 32,697	\$ 33,892	\$ 33,141	\$ 34,000	\$ 19,643	\$ 34,000	\$ 34,000
03-5500 - 47000	Interest	\$ 315	\$ 783	\$ 2,202	\$ 1,800	\$ 3,283	\$ 4,200	\$ 4,200
03-5500 - 48000	Miscellaneous Income	\$ 721	\$ 5,239	\$ 789	\$ -	\$ 35	\$ 500	\$ 500
03-5500 - 48005	Proceeds from Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 48210	Passport Fees	\$ 27,887	\$ 33,650	\$ 34,775	\$ 37,000	\$ 31,285	\$ 38,500	\$ 38,500
03-5500 - 48300	Insurance Claims & Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 48340	Donations	\$ 3,696	\$ 2,233	\$ 8,230	\$ 2,500	\$ 471	\$ 6,000	\$ 6,000
<b>TOTAL REVENUE</b>		<b>\$ 303,520</b>	<b>\$ 272,657</b>	<b>\$ 282,066</b>	<b>\$ 278,050</b>	<b>\$ 261,657</b>	<b>\$ 296,655</b>	<b>\$ 296,655</b>
03-5500 - 49990	Transfers In - Capital	\$ 54,671	\$ -	\$ -	\$ 314,500	\$ -	\$ 28,600	\$ 33,600
03-5500 - 49990	Transfers In - Operating	\$ 15,096	\$ 4,308	\$ 13,450	\$ 29,090	\$ -	\$ 32,632	\$ 32,592
<b>TOTALS:</b>		<b>\$ 373,287</b>	<b>\$ 276,965</b>	<b>\$ 295,516</b>	<b>\$ 621,640</b>	<b>\$ 261,657</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>
Total Operating Revenue		\$ 272,551	\$ 273,704	\$ 284,309	\$ 300,940	\$ 259,602	\$ 318,287	\$ 318,247
Total Special Revenue		\$ 100,736	\$ 3,261	\$ 11,207	\$ 320,700	\$ 2,055	\$ 39,600	\$ 44,600
<b>TOTALS:</b>		<b>\$ 373,287</b>	<b>\$ 276,965</b>	<b>\$ 295,516</b>	<b>\$ 621,640</b>	<b>\$ 261,657</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>
Total Operating Expenses		\$ 260,851	\$ 259,138	\$ 273,911	\$ 303,080		\$ 318,287	\$ 318,247
Operating Surplus or Deficit		\$ 11,700	\$ 14,566	\$ 10,398	\$ (2,140)		\$ -	\$ -

**Library Fund Summary**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
Personal Services	\$ 142,601	\$ 144,713	\$ 153,647	\$ 166,945	\$ 97,449	\$ 178,982	\$ 178,982
Employee Benefits	\$ 33,573	\$ 30,840	\$ 38,415	\$ 38,120	\$ 24,442	\$ 43,505	\$ 43,465
Occupancy	\$ 25,662	\$ 26,074	\$ 22,411	\$ 27,250	\$ 15,985	\$ 26,600	\$ 26,600
Office Services	\$ 20,750	\$ 12,684	\$ 18,150	\$ 20,520	\$ 8,379	\$ 19,950	\$ 19,950
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 22,740	\$ 26,904	\$ 22,772	\$ 28,470	\$ 15,472	\$ 27,300	\$ 27,300
Special Expenses	\$ 15,525	\$ 17,923	\$ 18,516	\$ 21,775	\$ 13,940	\$ 21,950	\$ 21,950
Capital Outlay	\$ 106,574	\$ 17,829	\$ 21,180	\$ 7,700	\$ 3,975	\$ 39,600	\$ 44,600
<b>TOTAL</b>	<b>\$ 367,425</b>	<b>\$ 276,967</b>	<b>\$ 295,091</b>	<b>\$ 310,780</b>	<b>\$ 179,642</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>
Total Operating Expenses	\$ 260,851	\$ 259,138	\$ 273,911	\$ 303,080	\$ 175,667	\$ 318,287	\$ 318,247
Total Capital Expenses	\$ 106,574	\$ 17,829	\$ 21,180	\$ 7,700	\$ 3,975	\$ 39,600	\$ 44,600
TOTALS:	<b>\$ 367,425</b>	<b>\$ 276,967</b>	<b>\$ 295,091</b>	<b>\$ 310,780</b>	<b>\$ 179,642</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>

**Library Fund Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Hours Per Week Average</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
100% Library	Head Librarian	40	\$ 22.83	\$ 23.83	\$ 23.83	\$ 49,566	\$ 49,566
100% Library	Library Clerk	32	\$ 13.98	\$ 14.98	\$ 14.98	\$ 24,927	\$ 24,927
100% Library	Library Clerk	28	\$ 12.65	\$ 13.65	\$ 13.65	\$ 19,874	\$ 19,874
100% Library	Library Clerk	20	\$ 11.31	\$ 12.31	\$ 12.31	\$ 12,802	\$ 12,802
100% Library	Library Clerk	28	\$ 11.06	\$ 12.06	\$ 12.06	\$ 17,559	\$ 17,559
100% Library	Library Shelver	15	\$ 10.25	\$ 11.25	\$ 11.25	\$ 8,775	\$ 8,775
100% Library	Library Clerk	15	\$ 10.06	\$ 11.06	\$ 11.06	\$ 8,627	\$ 8,627
100% Library	Library Clerk	15	\$ 10.00	\$ 11.00	\$ 11.00	\$ 8,580	\$ 8,580
100% Library	Library Clerk	20	\$ 10.00	\$ 11.00	\$ 11.00	\$ 11,440	\$ 11,440
100% Library	Janitor	15	\$ 12.00	\$ 13.00	\$ 13.00	\$ 10,140	\$ 10,140
	Retirement Bonus					\$ -	\$ -
	Merit					\$ 634	\$ 634
	Health Incentive					\$ 108	\$ 108
	Safety Class					\$ -	\$ -
<b>TOTAL LIBRARY PAYROLL</b>						<b>\$ 173,032</b>	<b>\$ 173,032</b>

**Library Fund Expenditures**

		<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
03-5500 - 51000	Regular Salaries	\$ 131,756	\$ 133,668	\$ 142,897	\$ 151,670	\$ 93,139	\$ 173,032	\$ 173,032
03-5500 - 51190	Other Personal Services	\$ 10,400	\$ 10,600	\$ 10,400	\$ 13,000	\$ 3,400	\$ 3,800	\$ 3,800
03-5500 - 51510	Exams & Physicals	\$ 95	\$ 95	\$ -	\$ 100	\$ 238	\$ 250	\$ 250
03-5500 - 51600	Auditing Fees	\$ 350	\$ 350	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400
03-5500 - 51800	Computer Services Fees	\$ -	\$ -	\$ -	\$ 1,775	\$ 272	\$ 1,500	\$ 1,500
03-5500 - 52000	Health Insurance	\$ 11,518	\$ 10,260	\$ 11,922	\$ 12,986	\$ 9,466	\$ 15,808	\$ 15,768
03-5500 - 52050	HRA Health Reimbursement	\$ 2,500	\$ 112	\$ 5,387	\$ 2,500	\$ 952	\$ 2,100	\$ 2,100
03-5500 - 52100	Life Insurance	\$ 179	\$ 191	\$ 204	\$ 244	\$ 173	\$ 239	\$ 239
03-5500 - 52200	Retirement	\$ 9,859	\$ 10,658	\$ 10,636	\$ 10,787	\$ 7,057	\$ 12,121	\$ 12,121
03-5500 - 52210	401A Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 52300	Social Security	\$ 9,517	\$ 9,619	\$ 10,266	\$ 11,603	\$ 6,794	\$ 13,237	\$ 13,237
03-5500 - 53000	Water Service	\$ 821	\$ 779	\$ 698	\$ 1,000	\$ 536	\$ 900	\$ 900
03-5500 - 53100	Electricity	\$ 16,054	\$ 17,633	\$ 15,167	\$ 17,000	\$ 8,061	\$ 16,000	\$ 16,000
03-5500 - 53200	Gas or Heat	\$ 2,863	\$ 2,039	\$ 2,759	\$ 2,750	\$ 2,563	\$ 2,800	\$ 2,800
03-5500 - 53300	Bldg./Grounds Maintenance	\$ 4,543	\$ 4,369	\$ 2,902	\$ 5,100	\$ 3,981	\$ 5,600	\$ 5,600
03-5500 - 53500	Maintenance Supplies	\$ 1,381	\$ 1,254	\$ 885	\$ 1,400	\$ 844	\$ 1,300	\$ 1,300
03-5500 - 54000	Postage	\$ 200	\$ 245	\$ 156	\$ 250	\$ 149	\$ 250	\$ 250
03-5500 - 54200	Telephone	\$ 1,045	\$ 1,045	\$ 1,190	\$ 1,470	\$ 991	\$ 2,300	\$ 2,300
03-5500 - 54300	Office Supplies	\$ 1,708	\$ 2,199	\$ 3,218	\$ 2,300	\$ 1,212	\$ 2,300	\$ 2,300
03-5500 - 54400	Printing	\$ 145	\$ 39	\$ 85	\$ 250	\$ -	\$ 1,100	\$ 1,100
03-5500 - 54500	Office Equipment Maint.	\$ 978	\$ 236	\$ 725	\$ 1,600	\$ -	\$ -	\$ -
03-5500 - 54550	Maintenance Contracts	\$ 16,674	\$ 8,920	\$ 12,776	\$ 14,650	\$ 6,027	\$ 14,000	\$ 14,000
03-5500 - 56200	Books	\$ 18,104	\$ 18,944	\$ 15,126	\$ 20,000	\$ 11,272	\$ 20,000	\$ 20,000
03-5500 - 56210	Periodicals	\$ 1,459	\$ 3,628	\$ 2,906	\$ 3,450	\$ 1,548	\$ 3,000	\$ 3,000
03-5500 - 56220	Audio/Visual Materials	\$ 1,599	\$ 1,790	\$ 1,942	\$ 1,500	\$ 996	\$ 1,500	\$ 1,500
03-5500 - 56240	Electronic Material/Software	\$ -	\$ 479	\$ 292	\$ 995	\$ -	\$ 500	\$ 500
03-5500 - 56725	Passport Expense	\$ 1,578	\$ 2,063	\$ 2,506	\$ 2,525	\$ 1,656	\$ 2,300	\$ 2,300
03-5500 - 57000	Dues Subscriptions	\$ 221	\$ 221	\$ 225	\$ 250	\$ 95	\$ 250	\$ 250
03-5500 - 57010	Training, Travel & Lodging	\$ 1,194	\$ 1,284	\$ 635	\$ 2,000	\$ 653	\$ 2,000	\$ 2,000
03-5500 - 57100	Advertising	\$ 174	\$ 397	\$ 484	\$ 825	\$ 265	\$ 600	\$ 600
03-5500 - 57200	Insurance & Bonds	\$ 9,648	\$ 10,288	\$ 11,356	\$ 11,700	\$ 7,508	\$ 12,200	\$ 12,200
03-5500 - 57307	Gain/Loss on Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 57360	Co. Fees to Collect Taxes	\$ 2,943	\$ 4,030	\$ 4,304	\$ 4,500	\$ 4,229	\$ 4,500	\$ 4,500
03-5500 - 57997	Community Events	\$ 1,000	\$ 1,507	\$ 1,244	\$ 2,000	\$ 1,099	\$ 2,000	\$ 2,000
03-5500 - 57999	Other Misc. Special Expenses	\$ 345	\$ 196	\$ 268	\$ 500	\$ 91	\$ 400	\$ 400
03-5500 - 59001	Capital to Long-Term Debt Fund	\$ 88,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 59200	Building Improvements	\$ -	\$ -	\$ 10,901	\$ -	\$ -	\$ 25,400	\$ 25,400
03-5500 - 59210	Office Furniture	\$ -	\$ 4,934	\$ -	\$ 1,500	\$ -	\$ -	\$ -
03-5500 - 59410	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 1,200
03-5500 - 59630	Office Equipment	\$ 2,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000

**Library Fund Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/18</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
03-5500 - 59800	Library Grant Expenses	\$ 10,344	\$ 1,028	\$ 2,049	\$ 3,700	\$ 1,710	\$ 5,000	\$ 5,000
03-5500 - 59805	Donation Expense	\$ 2,153	\$ 2,233	\$ 8,230	\$ 2,500	\$ 2,265	\$ 6,000	\$ 6,000
03-5500 - 59810	Building Lease Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 59811	Building Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-5500 - 59999	Other Capital Outlay	\$ 2,790	\$ 9,634	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 367,425</b>	<b>\$ 276,967</b>	<b>\$ 295,091</b>	<b>\$ 310,780</b>	<b>\$ 179,642</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>
Total Operating Expenses		\$ 260,851	\$ 259,138	\$ 273,911	\$ 303,080	\$ 175,667	\$ 318,287	\$ 318,247
Total Capital Expenses		\$ 106,574	\$ 17,829	\$ 21,180	\$ 7,700	\$ 3,975	\$ 39,600	\$ 44,600
<b>TOTALS:</b>		<b>\$ 367,425</b>	<b>\$ 276,967</b>	<b>\$ 295,091</b>	<b>\$ 310,780</b>	<b>\$ 179,642</b>	<b>\$ 357,887</b>	<b>\$ 362,847</b>
Operating % Increase to Last Year							5.02%	5.00%
Capital % Increase to Last Year							414.29%	479.22%
<b>Total % Increase to Last Year</b>							<b>15.16%</b>	<b>16.75%</b>

**Library Fund Expenditures**  
**Capital Outlay Detail**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>		
	\$ -	\$ -
<b>TOTAL PERSONNEL REQUESTS</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>CAPITAL EXPENDITURES</u></b>		
<b><u>Building Improvements:</u></b>		
LED Lighting	\$ 23,000	\$ 23,000
Upgraded alarm system	\$ 2,400	\$ 2,400
<b>TOTAL</b>	<b>\$ 25,400</b>	<b>\$ 25,400</b>
<b><u>Office Equipment</u></b>		
new phone system	\$ -	\$ 7,000
<b><u>Computers:</u></b>		
new server	\$ 2,000	\$ -
Laptop for presentations with printer/scanner	\$ 1,200	\$ 1,200
<b>TOTAL</b>	<b>\$ 3,200</b>	<b>\$ 1,200</b>
<b><u>Grant Expense</u></b>		
Various Grants	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>\$ 5,000</b> (Same as revenues)	<b>\$ 5,000</b>
<b><u>Donation Expense-TOTAL</u></b>	<b>\$ 6,000</b> (Same as revenues)	<b>\$ 6,000</b>

**Library Fund Expenditures**  
**Capital Outlay Detail**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Other Capital Outlay</u></b>		
	\$ -	\$ -
	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 39,600</b>	<b>\$ 44,600</b>
<b>DEBT AND LEASE PAYMENTS</b>		
<b><u>Debt &amp; Lease Payments</u></b>	NONE \$ -	\$ -
<b>TOTAL CAPITAL OUTLAY &amp; DEBT AND LEASE PAYMENTS</b>	<b>\$ 39,600</b>	<b>\$ 44,600</b>
<b>Five Year Capital Expenditure Plan:</b>		
<b>2019-2020</b>		
Interior painting	\$ 10,000	
Add switched lights	\$ 5,000	
<b>2020-2021</b>		
Replacement computers - public use	\$ 5,200	
<b>2021-2022</b>		
(8) tablets for public use	\$ 6,400	
Wi-Fi Hot Spots for public use	\$ 1,500	
Patron chairs (replace those not previously replaced)	\$ 20,000	
<b>2022-2023</b>		
new technology - public and office use	\$ 10,000	
<b>2023-2024</b>		
new technology - public and office use	\$ 10,000	

**Park Fund Summary**

	<b>Amended Amended</b>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>		\$ 451,771	\$ 451,771
Budgeted Revenues/Transfers 2017-2018		\$ 688,379	\$ 688,379
Budgeted Expenditures/Transfers 2017-2018		\$ 756,930	\$ 756,930
<hr/>			
Estimated Fund Balance September 30, 2018		<b>\$ 383,220</b>	<b>\$ 383,220</b>
Estimated Revenue 2018-2019		\$ 279,106	\$ 299,106
Transfers In:		\$ 348,000	\$ 648,000
<hr/>			
<b>Total Assets 2018-2019</b>		<b><u>\$ 1,010,326</u></b>	<b><u>\$ 1,330,326</u></b>
Estimated Expenditures 2018-2019		\$ 1,270,053	\$ 1,055,499
Transfers Out:		\$ -	\$ -
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<b>Total Liabilities 2018-2019</b>		\$ 1,270,053	\$ 1,055,499
Estimated Balance September 30, 2019		\$ (259,727)	\$ 274,827
<hr/>			
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 1,010,326</u></b>	<b><u>\$ 1,330,326</u></b>

**Cash in Bank as of May 31, 2018**

Park Fund Operating Acct.	\$ -
Park Fund Payroll Acct.	\$ -
Park Fund Money Market Acct.	\$ 528,265
Park Fund Health Reimbursement Acct	\$ -
Park Fund Investments	\$ -
<b>Total Park Fund "Cash-in-Bank"</b>	<b><u>\$ 528,265</u></b>

**Park Fund Revenues**

		<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
04-4000 - 41000	Real Estate Taxes - Current	\$ 136,629	\$ 140,130	\$ 142,117	\$ 145,500	\$ 149,600	\$ 152,200	\$ 152,200
04-4000 - 41010	Real Estate Taxes - Prior	\$ 5,935	\$ 6,497	\$ 4,586	\$ 4,700	\$ 1,326	\$ 2,000	\$ 2,000
04-4000 - 41100	Personal Property - Current	\$ 23,965	\$ 23,534	\$ 27,238	\$ 26,400	\$ 32,204	\$ 31,300	\$ 31,300
04-4000 - 41110	Personal Property - Prior	\$ 7,970	\$ 8,399	\$ 8,537	\$ 5,600	\$ 1,681	\$ 2,000	\$ 2,000
04-4000 - 41200	Sur Tax	\$ 6,753	\$ 6,821	\$ 6,577	\$ 6,700	\$ 6,522	\$ 6,575	\$ 6,575
04-4000 - 41300	Financial Institution Tax	\$ 1,553	\$ 1,067	\$ 1,882	\$ 1,250	\$ 2,746	\$ 2,730	\$ 2,730
04-4000 - 42300	Railroad & Utility Tax	\$ 3,967	\$ 4,177	\$ 3,984	\$ 3,900	\$ 3,893	\$ 3,600	\$ 3,600
04-4000 - 43000	Grant Receipts	\$ 4,940	\$ 17,865	\$ 10,631	\$ 20,000	\$ -	\$ -	\$ 20,000
04-4000 - 43005	Contributed Revenue	\$ 8,069	\$ 9,908	\$ 10,294	\$ -	\$ -	\$ -	\$ -
04-4000 - 43100	Federal Reimbursements	\$ -	\$ 7,547	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 43200	State Reimbursements	\$ -	\$ 1,006	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 46100	Tax Penalties	\$ 1,619	\$ 2,006	\$ 1,902	\$ 1,900	\$ 1,180	\$ 1,850	\$ 1,850
04-4000 - 46415	Bad Check Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 47000	Interest	\$ 550	\$ 1,415	\$ 4,229	\$ 3,500	\$ 5,979	\$ 8,400	\$ 8,400
04-4000 - 48000	Miscellaneous Income	\$ 1,729	\$ 364	\$ 200	\$ 200	\$ 1,085	\$ 200	\$ 200
04-4000 - 48005	Proceeds from Sale	\$ -	\$ 7,282	\$ 2,087	\$ -	\$ -	\$ -	\$ -
04-4000 - 48300	Insurance Claims & Refunds	\$ 1,313	\$ -	\$ 482	\$ 2,400	\$ -	\$ -	\$ -
04-4000 - 48340	Park Donations	\$ 499	\$ 20,333	\$ 720	\$ 500	\$ 600	\$ 500	\$ 500
04-4000 - 48350	Sign Revenue	\$ 200	\$ 1,950	\$ 150	\$ 150	\$ 150	\$ 2,250	\$ 2,250
04-4000 - 48360	Users Fee (Pavilions)	\$ 10,390	\$ 10,945	\$ 10,600	\$ 10,000	\$ 6,140	\$ 8,000	\$ 8,000
04-4000 - 48370	Users Fee (Park Field)	\$ 15,510	\$ 17,305	\$ 15,545	\$ 18,000	\$ 14,430	\$ 15,000	\$ 15,000
04-4000 - 48400	Firecracker Festival	\$ 31,905	\$ 32,256	\$ 34,101	\$ 34,000	\$ 11,020	\$ 36,000	\$ 36,000
04-4000 - 48450	Soda Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 49300	Park Light Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 49312	Old Band Building Rentals	\$ 6,205	\$ 6,610	\$ 6,540	\$ 5,000	\$ 4,220	\$ 5,000	\$ 5,000
04-4000 - 49320	Park Concession Revenue	\$ 1,500	\$ 1,000	\$ 1,501	\$ 1,501	\$ 501	\$ 1,501	\$ 1,501
04-4000 - 49325	Tournament Revenue	\$ 3,602	\$ 990	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 49330	Other Park Programs	\$ 680	\$ 1,240	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>		<b>\$ 275,483</b>	<b>\$ 330,647</b>	<b>\$ 293,903</b>	<b>\$ 291,201</b>	<b>\$ 243,277</b>	<b>\$ 279,106</b>	<b>\$ 299,106</b>
04-4000 - 49990	<b>Transfers in</b>	<b>\$ 403,465</b>	<b>\$ 675,784</b>	<b>\$ 571,070</b>	<b>\$ 397,178</b>	<b>\$ 239,955</b>	<b>\$ 348,000</b>	<b>\$ 648,000</b>
<b>TOTALS:</b>		<b>\$ 678,948</b>	<b>\$ 1,006,431</b>	<b>\$ 864,973</b>	<b>\$ 688,379</b>	<b>\$ 483,232</b>	<b>\$ 627,106</b>	<b>\$ 947,106</b>
<b>Transfers In Includes The Following:</b>								
	1/2 of Storm water & Parks Tax		\$ 348,000					
	From Storm water for tennis courts		\$ 300,000					
<b>Total</b>			<b>\$ 648,000</b>					

**Park Fund Summary**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 172,831	\$ 174,535	\$ 178,252	\$ 207,481	\$ 114,266	\$ 201,218	\$ 201,914
Employee Benefits	\$ 73,941	\$ 72,887	\$ 80,246	\$ 85,648	\$ 49,255	\$ 92,155	\$ 92,121
Occupancy	\$ 62,186	\$ 62,247	\$ 68,274	\$ 70,200	\$ 41,689	\$ 71,700	\$ 71,700
Office Services	\$ 6,279	\$ 5,843	\$ 19,639	\$ 21,700	\$ 9,945	\$ 21,100	\$ 21,100
Travel & Mobile Equipment	\$ 17,100	\$ 17,025	\$ 22,948	\$ 32,000	\$ 10,577	\$ 28,500	\$ 24,000
Materials & Supplies	\$ 9,612	\$ 11,431	\$ 7,359	\$ 13,965	\$ 5,271	\$ 26,898	\$ 26,898
Special Expenses	\$ 118,084	\$ 125,260	\$ 118,511	\$ 141,150	\$ 57,636	\$ 131,850	\$ 135,766
Capital Outlay	\$ 186,941	\$ 320,470	\$ 542,284	\$ 184,786	\$ 76,813	\$ 696,632	\$ 482,000
Transfers Out	\$ -	\$ -	\$ -	\$ 1,443	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 646,974</b>	<b>\$ 789,698</b>	<b>\$ 1,037,513</b>	<b>\$ 758,373</b>	<b>\$ 365,452</b>	<b>\$ 1,270,053</b>	<b>\$ 1,055,499</b>
Total Operating Expenses	\$ 460,033	\$ 469,228	\$ 495,229	\$ 572,144	\$ 288,639	\$ 573,421	\$ 573,499
Total Capital Expenses	\$ 186,941	\$ 320,470	\$ 542,284	\$ 184,786	\$ 76,813	\$ 696,632	\$ 482,000
Total Reserve Expenses	\$ -	\$ -	\$ -	\$ 1,443	\$ -	\$ -	\$ -
Totals:	<b>\$ 646,974</b>	<b>\$ 789,698</b>	<b>\$ 1,037,513</b>	<b>\$ 758,373</b>	<b>\$ 365,452</b>	<b>\$ 1,270,053</b>	<b>\$ 1,055,499</b>

**Park Fund Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Current</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u>	<u>New</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u> <u>2018-2019</u>	<u>Salary</u> <u>Approved</u> <u>2018-2019</u>
100% Park	Park Superintendent	\$ 28.70	\$ 29.70	\$ 29.70	\$ 61,776	\$ 61,776
100% Park	Skilled	\$ 18.72	\$ 19.72	\$ 19.72	\$ 41,018	\$ 41,018
100% Park	Skilled	\$ 15.49	\$ 16.49	\$ 16.49	\$ 34,299	\$ 34,299
100% Park	Skilled	\$ 12.79	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
20% Park	Clerk Typist	\$ 14.26	\$ 15.26	\$ 15.26	\$ 6,348	\$ 6,348
20% Park	Clerk Typist	\$ 12.26	\$ 13.26	\$ 13.26	\$ 5,516	\$ 5,516
100% Park	Summer Help (split w/Health 30 hrs/wk x 29 wks)	\$ 12.00	\$ 12.00	\$ 12.00	requested 28 hrs/wk \$ 9,744	\$ 10,440
	Merit				\$ 476	\$ 476
	Health Incentive				\$ 720	\$ 720
	Safety Class				\$ 238	\$ 238
	<b>SUBTOTAL</b>				\$ 188,818	\$ 189,514
	Overtime				\$ 10,500	\$ 10,500
	<b>TOTAL PARK FUND PAYROLL</b>				<b>\$ 199,318</b>	<b>\$ 200,014</b>

**Park Fund Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
04-4000 - 51000	Regular Salaries	\$ 155,328	\$ 154,609	\$ 160,433	\$ 183,837	\$ 108,806	\$ 179,074	\$ 179,074
04-4000 - 51100	Overtime	\$ 6,564	\$ 9,321	\$ 9,147	\$ 10,500	\$ 2,253	\$ 10,500	\$ 10,500
04-4000 - 51200	Summer Help	\$ 8,066	\$ 9,289	\$ 8,241	\$ 9,744	\$ 2,016	\$ 9,744	\$ 10,440
04-4000 - 51500	Engineering Fees	\$ 1,654	\$ 721	\$ -	\$ 2,000	\$ -	\$ -	\$ -
04-4000 - 51455	Exams & Physicals	\$ 869	\$ 245	\$ 81	\$ 1,000	\$ 791	\$ 1,000	\$ 1,000
04-4000 - 51600	Auditing	\$ 350	\$ 350	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400
04-4000 - 51800	Computer Services Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
04-4000 - 52000	Health Insurance	\$ 35,945	\$ 32,426	\$ 37,332	\$ 33,996	\$ 23,721	\$ 40,666	\$ 40,578
04-4000 - 52050	HRA - Health Reimbursement	\$ 49	\$ 602	\$ 3,915	\$ 5,180	\$ -	\$ 3,780	\$ 3,780
04-4000 - 52100	Life Insurance	\$ 444	\$ 468	\$ 477	\$ 583	\$ 371	\$ 533	\$ 533
04-4000 - 52200	Retirement	\$ 24,735	\$ 26,353	\$ 25,138	\$ 29,540	\$ 16,257	\$ 30,711	\$ 30,711
04-4000 - 52210	401A Match	\$ 311	\$ 336	\$ 364	\$ 736	\$ 358	\$ 1,217	\$ 1,217
04-4000 - 52300	Social Security	\$ 12,457	\$ 12,702	\$ 13,020	\$ 15,613	\$ 8,548	\$ 15,248	\$ 15,302
04-4000 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 53000	Water Service	\$ 7,326	\$ 7,014	\$ 8,473	\$ 8,200	\$ 2,910	\$ 8,000	\$ 8,000
04-4000 - 53100	Electricity	\$ 26,313	\$ 25,066	\$ 24,548	\$ 28,500	\$ 15,736	\$ 28,000	\$ 28,000
04-4000 - 53200	Gas or Heat	\$ 4,602	\$ 3,212	\$ 3,552	\$ 5,000	\$ 4,466	\$ 5,200	\$ 5,200
04-4000 - 53300	Bldg./Grounds Maintenance	\$ 23,945	\$ 26,955	\$ 31,701	\$ 28,500	\$ 18,577	\$ 30,500	\$ 30,500
04-4000 - 54000	Postage	\$ 344	\$ 213	\$ 195	\$ 550	\$ 118	\$ 400	\$ 400
04-4000 - 54200	Telephone	\$ 4,073	\$ 3,840	\$ 4,098	\$ 4,800	\$ 2,810	\$ 4,500	\$ 4,500
04-4000 - 54300	Office Supplies	\$ 1,079	\$ 1,186	\$ 1,212	\$ 1,300	\$ 620	\$ 1,300	\$ 1,300
04-4000 - 54400	Printing	\$ 421	\$ 378	\$ 18	\$ 600	\$ 371	\$ 600	\$ 600
04-4000 - 54500	Office Equipment & Maint.	\$ 70	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -
04-4000 - 54550	Maintenance Contracts	\$ 292	\$ 226	\$ 14,116	\$ 14,300	\$ 6,026	\$ 14,300	\$ 14,300
04-4000 - 55100	Gas, Oil & Antifreeze	\$ 8,271	\$ 6,784	\$ 5,783	\$ 12,000	\$ 4,162	\$ 8,500	\$ 7,000
04-4000 - 55350	Light Equipment Maintenance	\$ 3,277	\$ 4,833	\$ 1,503	\$ 3,000	\$ 1,637	\$ 3,000	\$ 3,000
04-4000 - 55400	Heavy Equipment Maintenance	\$ 2,342	\$ 2,123	\$ 5,946	\$ 10,000	\$ 2,031	\$ 10,000	\$ 8,000
04-4000 - 55500	Equipment Rental	\$ 3,210	\$ 3,285	\$ 9,716	\$ 7,000	\$ 2,747	\$ 7,000	\$ 6,000
04-4000 - 56400	Uniform Expense	\$ 865	\$ 887	\$ 921	\$ 1,365	\$ 913	\$ 1,298	\$ 1,298
04-4000 - 56450	Tools	\$ 1,147	\$ 2,402	\$ 484	\$ 2,400	\$ 878	\$ 3,200	\$ 3,200
04-4000 - 56460	Safety Supplies	\$ 182	\$ 728	\$ 301	\$ 600	\$ 195	\$ 600	\$ 600
04-4000 - 56550	Chemicals	\$ 1,921	\$ 1,422	\$ 1,622	\$ 1,600	\$ 1,696	\$ 1,800	\$ 1,800
04-4000 - 56650	Rock & Sand	\$ 595	\$ 630	\$ 310	\$ 1,000	\$ 706	\$ 1,000	\$ 1,000
04-4000 - 56700	Softball/Recreation Programs	\$ 4,327	\$ 3,231	\$ 3,721	\$ 5,000	\$ 883	\$ 5,000	\$ 5,000
04-4000 - 56705	Wood chips/mulch/timbers-playgroun	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
04-4000 - 56710	Tournament Expenses	\$ -	\$ 1,698	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 56715	Sign/Banner Expense	\$ 575	\$ 433	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
04-4000 - 57000	Due Subscriptions	\$ 90	\$ 45	\$ 29	\$ 100	\$ -	\$ 100	\$ 100
04-4000 - 57010	Training, Travel & Lodging	\$ 130	\$ 186	\$ -	\$ 800	\$ 30	\$ 800	\$ 500
04-4000 - 57100	Advertising	\$ 153	\$ 238	\$ 399	\$ 600	\$ 162	\$ 500	\$ 500
04-4000 - 57200	Insurance/Bonds	\$ 15,043	\$ 15,216	\$ 16,689	\$ 20,693	\$ 10,762	\$ 17,500	\$ 17,500
04-4000 - 57330	Weed & Grass Cutting	\$ 55,581	\$ 60,216	\$ 50,952	\$ 62,532	\$ 25,476	\$ 56,000	\$ 60,216

**Park Fund Expenditures**

		Three Year History			Current Budget	Proposed Budget		
Account Number	Account Title	Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
04-4000 - 57360	Co. Fees to Collect Taxes	\$ 2,943	\$ 4,030	\$ 4,304	\$ 4,500	\$ 4,229	\$ 4,500	\$ 4,500
04-4000 - 57630	Rent Paid	\$ 428	\$ 425	\$ 427	\$ 425	\$ 306	\$ 450	\$ 450
04-4000 - 57700	Concession Stand Expenses	\$ 1,756	\$ 3,982	\$ 3,501	\$ 2,500	\$ 2,488	\$ 3,500	\$ 3,500
04-4000 - 57800	Firecracker Festival Expenses	\$ 41,960	\$ 40,922	\$ 42,197	\$ 48,000	\$ 14,154	\$ 48,000	\$ 48,000
04-4000 - 57999	Other Misc. Special Expenses	\$ -	\$ -	\$ 13	\$ 1,000	\$ 29	\$ 500	\$ 500
04-4000 - 59001	Capital to Long-Term Debt Fund	\$ 145,131	\$ 237,603	\$ 494,361	\$ -	\$ -	\$ -	\$ -
04-4000 - 59200	Building Improvements	\$ 3,199	\$ 14,621	\$ 23,763	\$ 106,708	\$ 53,073	\$ 63,000	\$ 57,000
04-4000 - 59210	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 59400	Office Equipment	\$ 1,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 59410	Computer	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 59600	Light Equipment	\$ -	\$ -	\$ 2,573	\$ 29,000	\$ 23,490	\$ 62,400	\$ 72,000
04-4000 - 59700	Heavy Equipment	\$ -	\$ 6,588	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 59800	Grant Expenses	\$ -	\$ 17,865	\$ -	\$ -	\$ -	\$ -	\$ 20,000
04-4000 - 59805	Donation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4000 - 59999	Other Capital Outlay	\$ 36,455	\$ 43,793	\$ 21,587	\$ 49,078	\$ 250	\$ 571,232	\$ 333,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 646,974</b>	<b>\$ 789,698</b>	<b>\$ 1,037,513</b>	<b>\$ 756,930</b>	<b>\$ 365,452</b>	<b>\$ 1,270,053</b>	<b>\$ 1,055,499</b>
04-4000 - 60096	Transfers to Capital Reserve	\$ -	\$ -	\$ -	\$ 1,443	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 646,974</b>	<b>\$ 789,698</b>	<b>\$ 1,037,513</b>	<b>\$ 758,373</b>	<b>\$ 365,452</b>	<b>\$ 1,270,053</b>	<b>\$ 1,055,499</b>
Total Operating Expenses		\$ 460,033	\$ 469,228	\$ 495,229	\$ 572,144	\$ 288,639	\$ 573,421	\$ 573,499
Total Capital Expenses		\$ 186,941	\$ 320,470	\$ 542,284	\$ 184,786	\$ 76,813	\$ 696,632	\$ 482,000
Total Reserve Expenses		\$ -	\$ -	\$ -	\$ 1,443	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 646,974</b>	<b>\$ 789,698</b>	<b>\$ 1,037,513</b>	<b>\$ 758,373</b>	<b>\$ 365,452</b>	<b>\$ 1,270,053</b>	<b>\$ 1,055,499</b>
Operating % Increase to Last Year							0.22%	0.24%
Capital % Increase to Last Year							276.99%	160.84%
Reserve % Increase to Last Year							-100%	-100%
<b>Total % Increase to Last Year</b>							<b>67.47%</b>	<b>39.18%</b>

**Park Fund Expenditures**  
**Capital Outlay Detail**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

The department's mission is to grow and expand to meet the needs of the surrounding community and all of Jefferson County.

**Personnel (includes benefits):**

<b>Total</b>		\$ -	\$ -
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**CAPITAL EXPENDITURES**

**Building Improvements:**

Super Secure Restrooms - Jokerst Park	REBUDGET	\$ -	\$ 3,000
New electric panels at Jokerst, Ludwig, South 4th & Fairgrounds		\$ 10,000	\$ 10,000
Additional lights & electric on stage field		\$ 40,000	\$ 40,000
(4) garage door openers for new shop		\$ 2,000	\$ 4,000
Office at new maintenance shop		\$ 6,000	
A/C for office		\$ 5,000	\$ -
<b>Total</b>		<b>\$ 63,000</b>	<b>\$ 57,000</b>

**Office Furniture**

<b>Total</b>		\$ -	\$ -
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**Light Equipment:**

John Deere (or other brand) 4x4 gator with plow		\$ 20,000	\$ 12,000
Security cameras in all parks		\$ 25,000	\$ 50,000
small backhoe bucket		\$ 1,400	\$ -
(10) picnic tables		\$ 10,000	\$ 10,000
portable lights for events in park		\$ 6,000	\$ -
<b>Total</b>		<b>\$ 62,400</b>	<b>\$ 72,000</b>

**Grant Projects**

new walking trail - Ludwig area - materials only	possible Hospital Foundation grant	\$ 20,000	\$ 20,000
<b>Total</b>		<b>\$ 20,000</b>	<b>\$ 20,000</b>

**Other Capital Outlay:**

new playground structure at Shropshire Park		\$ 50,000	\$ -
new tennis/pickleball court project	estimated cost	\$ 400,000	\$ 300,000
new spiral slide for WCP		\$ 6,000	\$ 6,000
progressive bike ramp at Sunset Park		\$ 45,000	\$ -
new lights for tennis & pickleball courts		\$ 27,000	\$ 27,000
additional fencing at WCP installed		\$ 23,232	\$ -

<b>Total</b>		<b>\$ 551,232</b>	<b>\$ 333,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 696,632</b>	<b>\$ 482,000</b>

**Park Fund Expenditures**  
**Capital Outlay Detail**

**Five Year Expenditure Plan:**

**2019-2020**

Half-ton pickup	\$	20,000
3 commercial weed eaters	\$	1,500
Single axle dump truck	\$	90,000
<b>TOTAL</b>		<b>\$ 111,500</b>

**2020-2021**

Wood carpet around playground equipment	\$	20,000
(10) 8 foot picnic tables	\$	8,000
<b>TOTAL</b>		<b>\$ 28,000</b>

**2021-2022**

Super secure restroom at Byrd Park	\$	65,000
30' x 40' Pavilion	\$	85,000
Add park ground	\$	150,000
Pickup truck	\$	30,000
S 4th Street Pavilion Roof	\$	25,000
<b>TOTAL</b>		<b>\$ 355,000</b>

**2022-2023**

WCP Basketball Court	\$	95,000
Infield groomer	\$	3,500
<b>TOTAL</b>		<b>\$ 98,500</b>

**2023-2024**

Weedeaters	\$	1,500
Roof - WCP dugouts	\$	67,000
Trackhoe	\$	90,000
Community Center	\$	1,250,000
Lights for backfield at WCP	\$	100,000
<b>TOTAL</b>		<b>\$ 1,508,500</b>

**Tourism Tax Fund Summary**

		<u>Committee Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b><u>Actual Fund Balance at September 30, 2017</u></b>		\$ 618,565	\$ 618,565
Budgeted Revenues/Transfers 2017-2018	<b>Amended</b>	\$ 254,000	\$ 254,000
Budgeted Expenditures/Transfers 2017-2018		\$ 434,307	\$ 434,307
<hr/>			
Estimated Fund Balance September 30, 2018		<b>\$ 438,258</b>	<b>\$ 438,258</b>
Estimated Revenue 2018-2019		\$ 284,000	\$ 284,000
Transfers In:		\$ -	\$ -
<hr/>			
<b>Total Assets 2018-2019</b>		<b><u>\$ 722,258</u></b>	<b><u>\$ 722,258</u></b>
<hr/>			
Estimated Expenditures 2018-2019		\$ 424,119	\$ 406,405
Transfers Out:		\$ -	\$ -
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<b>Total Liabilities 2018-2019</b>		<b>\$ 424,119</b>	<b>\$ 406,405</b>
Estimated Balance September 30, 2019		\$ 298,139	\$ 315,853
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 722,258</u></b>	<b><u>\$ 722,258</u></b>

**Cash in Bank as of May 31, 2018**

Tourism Tax Fund Money Market Acct.	\$ 583,894
Tourism Tax Fund Community Events Checking	\$ 150
Tourism Tax Fund Investments	\$ 49,000
<b>Total Tourism Tax Fund "Cash-in-Bank"</b>	<b><u>\$ 633,044</u></b>

**Tourism Tax Fund Revenues**

			<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>Current Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>	
12-1200- 42230	Sales Tax	\$ 266,081	\$ 228,518	\$ 253,513	\$ 241,000	\$ 163,246	\$ 264,000	\$ 264,000	\$ 264,000
12-1200- 46115	Penalties	\$ -	\$ -	\$ 2,275	\$ -	\$ 397	\$ -	\$ -	\$ -
12-1200- 47000	Interest	\$ 741	\$ 1,950	\$ 5,191	\$ 5,000	\$ 7,132	\$ 9,600	\$ 9,600	\$ 9,600
12-1200- 48000	Misc. Income	\$ -	\$ 1,000	\$ 29,594	\$ 8,000	\$ 12,257	\$ 10,400	\$ 10,400	\$ 10,400
<b>TOTAL REVENUE</b>		<u>\$ 266,822</u>	<u>\$ 231,468</u>	<u>\$ 290,573</u>	<u>\$ 254,000</u>	<u>\$ 183,032</u>	<u>\$ 284,000</u>	<u>\$ 284,000</u>	<u>\$ 284,000</u>
<b>TOTALS:</b>		<u>\$ 266,822</u>	<u>\$ 231,468</u>	<u>\$ 290,573</u>	<u>\$ 254,000</u>	<u>\$ 183,032</u>	<u>\$ 284,000</u>	<u>\$ 284,000</u>	<u>\$ 284,000</u>

**Tourism Tax Fund Summary**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Committee Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 934	\$ 1,593	\$ 5,658	\$ 5,673	\$ 4,796	\$ 5,627	\$ 5,627
Employee Benefits	\$ 211	\$ 350	\$ 1,304	\$ 1,327	\$ 1,098	\$ 1,373	\$ 1,373
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ 503	\$ -	\$ 2,000	\$ 35	\$ 1,500	\$ 1,500
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 2,888	\$ 4,021	\$ 6,696	\$ 11,100	\$ 3,000	\$ 11,600	\$ 12,850
Capital Outlay	\$ 42,341	\$ 81,740	\$ 122,438	\$ 385,129	\$ 126,247	\$ 404,019	\$ 385,055
<b>SUB-TOTAL</b>	<b>\$ 46,374</b>	<b>\$ 88,207</b>	<b>\$ 136,096</b>	<b>\$ 405,229</b>	<b>\$ 135,176</b>	<b>\$ 424,119</b>	<b>\$ 406,405</b>
Transfers Out:	\$ 80,173	\$ 318,512	\$ 40,464	\$ 29,078	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 126,547</b>	<b>\$ 406,719</b>	<b>\$ 176,560</b>	<b>\$ 434,307</b>	<b>\$ 135,176</b>	<b>\$ 424,119</b>	<b>\$ 406,405</b>

**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>		<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
100%	Tourism Events/Sports Marketing Coordinator	\$ 0.50	\$ 0.50	\$ 0.50	added to reg pay	\$ 1,040	\$ 1,040
100%	Tourism Employee as Santa	\$ 300.00	\$ 300.00	\$ 300.00		\$ 300	\$ 300
<b>SUBTOTAL</b>						\$ 1,340	\$ 1,340
Overtime (Includes Straight Time, Double Time, Call Out, etc.)						\$ 4,287	\$ 4,287
<b>TOTAL TOURISM FUND PAYROLL</b>						<b>\$ 5,627</b>	<b>\$ 5,627</b>

NOTE: There will be other payroll wages that will be part of the event's budget.

**Tourism Tax Fund Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Committee Request 2018-2019	Budget Approved 2018-2019
12-1200- 51000	Regular Salaries	\$ 728	\$ 1,048	\$ 1,250	\$ 1,290	\$ 640	\$ 1,340	\$ 1,340
12-1200- 51100	Overtime	\$ 206	\$ 545	\$ 4,408	\$ 4,383	\$ 4,156	\$ 4,287	\$ 4,287
12-1200- 52100	Life Insurance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-1200- 52200	Lagers Retirement	\$ 140	\$ 228	\$ 876	\$ 863	\$ 735	\$ 912	\$ 912
12-1200- 52210	401A Match	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 31	\$ 31
12-1200- 52300	FICA Tax Expense	\$ 71	\$ 122	\$ 428	\$ 434	\$ 363	\$ 430	\$ 430
12-1200- 54300	Office Supplies	\$ -	\$ 18	\$ -	\$ 1,000	\$ 35	\$ 500	\$ 500
12-1200- 54400	Printing	\$ -	\$ 485	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
12-1200- 57100	Advertising	\$ 2,888	\$ 3,388	\$ 2,488	\$ 3,000	\$ -	\$ 5,000	\$ 6,250
12-1200- 57330	Grass & Weed Cutting	\$ -	\$ -	\$ 4,000	\$ 5,100	\$ 3,000	\$ 5,100	\$ 5,100
12-1200- 57999	Other Misc. Special Expense	\$ -	\$ 633	\$ 208	\$ 3,000	\$ -	\$ 1,500	\$ 1,500
12-1200- 59001	Capital to Long-Term Debt Fund	\$ -	\$ 12,345	\$ -	\$ -	\$ -	\$ -	\$ -
12-1200- 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-1200- 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-1200- 59999	Other Capital Outlay	\$ 42,341	\$ 69,395	\$ 122,438	\$ 385,129	\$ 126,247	\$ 404,019	\$ 385,055
<b>TOTAL EXPENDITURES</b>		<b>\$ 46,374</b>	<b>\$ 88,207</b>	<b>\$ 136,096</b>	<b>\$ 405,229</b>	<b>\$ 135,176</b>	<b>\$ 424,119</b>	<b>\$ 406,405</b>
12-1200- 60040	Transfers Out to Park	\$ 80,173	\$ 318,512	\$ 40,464	\$ 29,078	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 126,547</b>	<b>\$ 406,719</b>	<b>\$ 176,560</b>	<b>\$ 434,307</b>	<b>\$ 135,176</b>	<b>\$ 424,119</b>	<b>\$ 406,405</b>

CAPITAL OUTLAY DETAIL		Committee Request 2018-2019	Capital Approved 2018-2019	Committee Request 2018-2019	Capital Approved 2018-2019
<b>Other Capital Outlay:</b>					
Brochure racks to place in hotels to promote events	\$ 2,000	\$ 2,000	Santa House - Schneider Park - 2018	\$ 7,270	\$ 7,270
Banner for Main Street promoting Firecracker Festival	\$ 1,000	\$ 1,000	Sponsorship-Jeff Co Bicentennial dinner	\$ 3,500	\$ -
4 television monitors for hotels with information on events	\$ 800	\$ 800	Jammin' on Main Street - May 2019	\$ 5,000	\$ 5,000
Repair pickleball courts in spring 2019	\$ 3,000	\$ 3,000	Mud Run - obstacle course - Spring 2019	\$ 31,800	\$ 30,000
Historic Festus Main Street - historical survey - REBUDGET	\$ 6,500	\$ 6,500	Swingin' under the Stars - Summer 2019	\$ 5,800	\$ 5,000
Tourism Marketing costs - Feast & 573 magazines	\$ 26,044	\$ 26,044	Car Cruise with band - Spring 2019	\$ 7,250	\$ 7,250
Sunday night concerts at Sunset Park-Fall 2018-REBUDGET	\$ 12,100	\$ 12,100	Car Cruise with band - Fall 2019	\$ 7,250	\$ 7,250
2018 BBQ Competitions - April, June, Oct - REBUDGET	\$ 25,395	\$ 25,181	Blues Funk event - August 2019	\$ 10,860	\$ 10,860
Country Fair - October 2018	\$ 2,000	\$ 2,000	Chamber-sponsorship Twin City Days	\$ 50,000	\$ 35,000
Andrew Habsieger Foundation - OktoberFestus 2018	\$ 15,000	\$ 15,000	Country Fair - Fall 2019	\$ 27,400	\$ 27,400
Main & Mill Streetfest - October 2018 - REBUDGET	\$ 15,000	\$ 15,000	Winterfest - December 2019	\$ 46,650	\$ 46,000
Great Pumpkin Festival - October 2018 - REBUDGET	\$ 1,500	\$ 1,500	Santa House - Schneider Park - 2019	\$ 5,970	\$ 8,970
AP-All American Football Bowl - November 16-18, 2018	\$ 39,880	\$ 39,880			
Winterfest - December 2018 - REBUDGET	\$ 45,050	\$ 45,050			
<b>TOTAL CAPITAL OUTLAY</b>				<b>\$ 404,019</b>	<b>\$ 385,055</b>

**Sales Tax Reimbursement Fund**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b><u>Actual Fund Balance at September 30, 2017</u></b>	\$ 211,239	\$ 211,239
Budgeted Revenues/Transfers 2017-2018	\$ 296,000	\$ 296,000
Budgeted Expenditures/Transfers 2017-2018	\$ 296,000	\$ 296,000
<hr/>		
Estimated Fund Balance September 30, 2018	<b>\$ 211,239</b>	<b>\$ 211,239</b>
Estimated Revenue 2018-2019	\$ 128,000	\$ 128,000
Transfers In:	\$ -	\$ -
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ 339,239</u></b>	<b><u>\$ 339,239</u></b>
<hr/>		
Estimated Expenditures 2018-2019	\$ 128,000	\$ 128,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<hr/>		
<b>Total Liabilities 2018-2019</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>
Estimated Balance September 30, 2019	\$ 211,239	\$ 211,239
<hr/>		
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 339,239</u></b>	<b><u>\$ 339,239</u></b>

**Cash in Bank as of May 31, 2018**

Account #1 M/M Account	\$ 52,381
Account #2 M/M Account	\$ -
<b>Total Sales Tax Reimb. "Cash-in-Bank"</b>	<b><u>\$ 52,381</u></b>

**Sales Tax Reimbursement Revenue**

			<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>Amended Budget</u> <u>2017-2018</u>	<u>Revenues Through</u> <u>5/31/2018</u>	<u>Estimated Revenue</u> <u>2018-2019</u>	<u>Budgeted Revenue</u> <u>2018-2019</u>	
13-1300- 42001	Account #1 Tax Receipts	\$ 95,491	\$ 106,886	\$ 117,834	\$ 120,000	\$ 94,757	\$ 128,000	\$ 128,000	\$ 128,000
13-1300- 42002	Account #2 Tax Receipts	\$ 160,947	\$ 175,209	\$ 174,986	\$ 176,000	\$ 48,915	\$ -	\$ -	\$ -
13-1300- 47001	Account #1 Interest Earned	\$ 60	\$ 172	\$ 670	\$ -	\$ 707	\$ -	\$ -	\$ -
13-1300- 47002	Account #2 Interest Earned	\$ 19	\$ 44	\$ 251	\$ -	\$ 150	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>		<u>\$ 256,517</u>	<u>\$ 282,311</u>	<u>\$ 293,741</u>	<u>\$ 296,000</u>	<u>\$ 144,529</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>
<b>TOTALS:</b>		<u>\$ 256,517</u>	<u>\$ 282,311</u>	<u>\$ 293,741</u>	<u>\$ 296,000</u>	<u>\$ 144,529</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>

**Sales Tax Reimbursement Fund Summary**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 256,767	\$ 271,589	\$ 255,118	\$ 296,000	\$ 272,574	\$ 128,000	\$ 128,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 256,767</b>	<b>\$ 271,589</b>	<b>\$ 255,118</b>	<b>\$ 296,000</b>	<b>\$ 272,574</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>

**Sales Tax Reimbursement Fund Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
13-1300- 57001	Account #1 Tax Reimbursement	\$ 88,320	\$ 96,211	\$ 98,340	\$ 120,000	\$ 128,718	\$ 128,000	\$ 128,000
13-1300- 57002	Account #2 Tax Reimbursement	\$ 168,447	\$ 175,378	\$ 156,778	\$ 176,000	\$ 143,856	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 256,767</b>	<b>\$ 271,589</b>	<b>\$ 255,118</b>	<b>\$ 296,000</b>	<b>\$ 272,574</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>

**Capital Reserve Fund Summary**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>	\$ 1,556,431	\$ 1,556,431
Budgeted Revenues/Transfers 2017-2018	\$ 652,163	\$ 652,163
Budgeted Expenditures/Transfers 2017-2018	\$ 44,640	\$ 44,640
<hr/>		
Estimated Fund Balance September 30, 2018	<b>\$ 2,163,954</b>	<b>\$ 2,163,954</b>
Estimated Revenue 2018-2019	\$ 28,000	\$ 28,000
Transfers In:	\$ 20,000	\$ -
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ 2,211,954</u></b>	<b><u>\$ 2,191,954</u></b>
<hr/>		
Estimated Expenditures 2018-2019	\$ -	\$ -
Transfers Out:	\$ -	\$ 62,700
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<hr/>		
<b>Total Liabilities 2018-2019</b>	<b>\$ -</b>	<b>\$ 62,700</b>
<hr/>		
Estimated Balance September 30, 2019	\$ 2,211,954	\$ 2,129,254
<hr/>		
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 2,211,954</u></b>	<b><u>\$ 2,191,954</u></b>

**Cash in Bank as of May 31, 2018**

	<b>M/M Account</b>	<b>Investments</b>	<b>Total</b>
Fire Department Reserve	\$ 148,332	\$ -	\$ 148,332
Fire House Reserve	\$ 14,685	\$ -	\$ 14,685
Dispatch Reserve	\$ 41,302	\$ 20,000	\$ 61,302
Airport Sale Proceeds	<u>\$ 706,254</u>	<u>\$ 645,101</u>	<u>\$ 1,351,355</u>
<b>Total Capital Reserve Fund "Cash-in-Bank"</b>	<b>\$ 910,573</b>	<b>\$ 665,101</b>	<b>\$ 1,575,674</b>

**Capital Reserve Fund Revenues**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
05-5000 - 43000	Grant Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-5000 - 47000	Interest	\$ 7,109	\$ 13,525	\$ 17,881	\$ 12,000	\$ 15,243	\$ 28,000	\$ 28,000
	<b>TOTAL REVENUE</b>	<u>\$ 7,109</u>	<u>\$ 13,525</u>	<u>\$ 17,881</u>	<u>\$ 12,000</u>	<u>\$ 15,243</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>
05-5000 - 49990	Transfers In	\$ 89,105	\$ 124,224	\$ 117,446	\$ 640,163	\$ 4,000	\$ 20,000	\$ -
	<b>TOTALS:</b>	<u>\$ 96,214</u>	<u>\$ 137,749</u>	<u>\$ 135,327</u>	<u>\$ 652,163</u>	<u>\$ 19,243</u>	<u>\$ 48,000</u>	<u>\$ 28,000</u>

**Capital Reserve Fund Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
05-5000 - 59010	Feasibility Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
05-5000 -	60010 Transfers Out to Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-5000 -	60040 Transfers Out to Park	\$ -	\$ 16,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
05-5000 -	60060 Transfers Out to General Fund	\$ 5,132	\$ -	\$ 594,752	\$ 44,640	\$ -	\$ -	\$ 62,700
<b>TOTALS:</b>		<u>\$ 5,132</u>	<u>\$ 16,000</u>	<u>\$ 694,752</u>	<u>\$ 44,640</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,700</u>

**Transfers Out Include:**

Transfers from Dispatch Reserve \$ 62,700

Total Transfers Out \$ 62,700

**L.E.T.F. Budget Summary**

**(Law Enforcement Training Fund)**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>	\$ 16,742	\$ 16,742
Budgeted Revenues/Transfers 2017-2018	\$ 3,700	\$ 3,700
Budgeted Expenditures/Transfers 2017-2018	\$ 9,000	\$ 9,000
Estimated Fund Balance September 30, 2018	<b>\$ 11,442</b>	<b>\$ 11,442</b>
Estimated Revenue 2018-2019	\$ 2,400	\$ 2,400
Transfers In:	\$ -	\$ -
<b>Total Assets 2018-2019</b>	<b><u>\$ 13,842</u></b>	<b><u>\$ 13,842</u></b>
Estimated Expenditures 2018-2019	\$ 9,000	\$ 9,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	\$ 9,000	\$ 9,000
Estimated Balance September 30, 2019	\$ 4,842	\$ 4,842
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 13,842</u></b>	<b><u>\$ 13,842</u></b>

**Cash in Bank as of May 31, 2018**

L.E.T.F. Fund Money Market Acct.	\$ 12,514
L.E.T.F. Investments Out	\$ -
<b>Total L.E.T.F. Fund "Cash-in-Bank"</b>	<b><u>\$ 12,514</u></b>

**L.E.T.F. Revenues**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Revenues Through</u> <u>5/31/2018</u>	<u>Estimated Revenue</u> <u>2018-2019</u>	<u>Budgeted Revenue</u> <u>2018-2019</u>
06-2100 - 43235	L.E.T.F. Fee's (From Court)	\$ 5,640	\$ 4,132	\$ 3,728	\$ 3,700	\$ 1,564	\$ 2,250	\$ 2,250
06-2100 - 43240	Post Commission Grants	\$ 3,029	\$ 1,875	\$ 1,889	\$ -	\$ -	\$ -	\$ -
06-2100 - 47000	Interest	\$ 25	\$ 53	\$ 157	\$ -	\$ 172	\$ 150	\$ 150
06-2100 - 48000	Miscellaneous Income	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>		<u>\$ 8,694</u>	<u>\$ 6,060</u>	<u>\$ 5,789</u>	<u>\$ 3,700</u>	<u>\$ 1,736</u>	<u>\$ 2,400</u>	<u>\$ 2,400</u>
06-2100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<u>\$ 8,694</u>	<u>\$ 6,060</u>	<u>\$ 5,789</u>	<u>\$ 3,700</u>	<u>\$ 1,736</u>	<u>\$ 2,400</u>	<u>\$ 2,400</u>

**L.E.T.F. Expenditures**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
06-2100 - 57010	Training Fees	\$ 13,631	\$ 8,278	\$ 8,985	\$ 9,000	\$ 3,637	\$ 9,000	\$ 9,000
<b>TOTALS:</b>		<u>\$ 13,631</u>	<u>\$ 8,278</u>	<u>\$ 8,985</u>	<u>\$ 9,000</u>	<u>\$ 3,637</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>

**LLEBG Fund Summary**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b><u>Actual Fund Balance at September 30, 2017</u></b>	\$ -	\$ -
Budgeted Revenues/Transfers 2017-2018	\$ -	\$ -
Budgeted Expenditures/Transfers 2017-2018	\$ -	\$ -
<hr/>		
Estimated Fund Balance September 30, 2018	\$ -	\$ -
Estimated Revenue 2018-2019	\$ -	\$ -
Transfers In:	\$ -	\$ -
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<hr/>		
Estimated Expenditures 2018-2019	\$ -	\$ -
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>		
Estimated Balance September 30, 2019	\$ -	\$ -
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**Cash in Bank as of May 31, 2018**

LLEBG Fund Money Market Acct. \$ -

**LLEBG Grant Revenue**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>Current Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
07-2100 - 43000	Grant Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07-2100 - 47000	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07-2100 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTALS:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
07-2100 - 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTALS:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				

**LLEBG Grant Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
07-2100 - 59001	Capital to Long-Term Debt Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07-2100 - 59800	Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTALS:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City T-Tax Fund Summary**

		<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>		\$ 3,210,053	\$ 3,210,053
Budgeted Revenues/Transfers 2017-2018		\$ 1,907,481	\$ 1,907,481
Budgeted Expenditures/Transfers 2017-2018	<b>AMENDED AMENDED</b>	\$ 1,943,396	\$ 1,943,396
<hr/>			
Estimated Fund Balance September 30, 2018		<b>\$ 3,174,138</b>	<b>\$ 3,174,138</b>
Estimated Revenue 2018-2019		\$ 2,553,001	\$ 2,580,001
Transfers In:		\$ -	\$ -
<hr/>			
<b>Total Assets 2018-2019</b>		<b><u>\$ 5,727,139</u></b>	<b><u>\$ 6,754,139</u></b>
<hr/>			
Estimated Expenditures 2018-2019		\$ 3,225,338	\$ 3,058,299
Transfers Out:		\$ 3,926	\$ 3,926
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<hr/>			
<b>Total Liabilities 2018-2019</b>		<b>\$ 3,229,264</b>	<b>\$ 3,062,225</b>
Estimated Balance September 30, 2019		\$ 2,497,875	\$ 2,691,914
<hr/>			
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 5,727,139</u></b>	<b><u>\$ 6,754,139</u></b>

**Cash in Bank as of May 31, 2018**

City T-Tax Fund Money Market Acct.	\$ 1,311,346
City T-Tax Fund Health Reimbursement Acct.	\$ -
City T-Tax Fund Money Market Savings	\$ -
City T-Tax Investments Out	\$ 1,742,740
<b>Total City T-Tax "Cash-in-Bank"</b>	<b><u>\$ 3,054,086</u></b>

**City T-Tax Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2014-2015	Actual Revenue 2015-2016	Actual Revenue 2016-2017	AMENDED Budget 2017-2018	Revenues Through 5/31/2018	Estimated Revenue 2018-2019	Budgeted Revenue 2018-2019
09-3100 - 42000	1/2% Sales Tax	\$ 1,239,165	\$ 1,295,795	\$ 1,264,194	\$ 1,295,300	\$ 943,513	\$ 1,392,850	\$ 1,392,850
09-3100 - 42010	Special Road District Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
09-3100 - 43000	Grant Receipts	\$ 113,518	\$ 22,961	\$ 846,320	\$ 592,981	\$ 219,630	\$ 1,043,151	\$ 1,043,151
09-3100 - 43005	Contributed Revenue	\$ -	\$ 73,199	\$ 222,532	\$ -	\$ -	\$ -	\$ -
09-3100 - 43100	Federal Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 43200	State Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 44110	Street & Sidewalk Assess.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 45200	Excavation Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 47000	Interest	\$ 11,673	\$ 16,768	\$ 28,189	\$ 18,000	\$ 25,157	\$ 42,000	\$ 42,000
09-3100 - 48000	Miscellaneous Income	\$ 596	\$ 1,622	\$ 1,496	\$ -	\$ 166	\$ -	\$ 27,000
09-3100 - 48005	Proceeds from Sale	\$ -	\$ 3,879	\$ 3,710	\$ -	\$ 296	\$ -	\$ -
09-3100 - 48300	Insurance Claims & Refunds	\$ 1,554	\$ 9,277	\$ 900	\$ -	\$ 850	\$ -	\$ -
09-3100 - 48330	Demo & Weed Cutting	\$ 2,100	\$ 1,800	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ -
09-3100 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL REVENUE</b>	\$ 1,368,606	\$ 1,425,301	\$ 2,368,541	\$ 1,907,481	\$ 1,189,612	\$ 2,553,001	\$ 2,580,001
093100 - 49990	Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTALS:</b>	<u>\$ 1,368,606</u>	<u>\$ 1,425,301</u>	<u>\$ 2,368,541</u>	<u>\$ 1,907,481</u>	<u>\$ 1,189,612</u>	<u>\$ 2,553,001</u>	<u>\$ 2,580,001</u>

**City T-Tax Fund Summary**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 317,392	\$ 298,313	\$ 250,451	\$ 409,046	\$ 203,924	\$ 580,547	\$ 570,447
Employee Benefits	\$ 118,537	\$ 106,735	\$ 96,789	\$ 136,814	\$ 85,648	\$ 254,014	\$ 251,375
Occupancy	\$ 17,118	\$ 15,386	\$ 19,466	\$ 19,250	\$ 12,322	\$ 20,700	\$ 20,200
Office Services	\$ 4,753	\$ 4,681	\$ 4,358	\$ 5,450	\$ 2,445	\$ 5,450	\$ 5,450
Travel & Mobile Equipment	\$ 83,164	\$ 82,904	\$ 73,045	\$ 118,500	\$ 55,822	\$ 117,500	\$ 110,000
Materials & Supplies	\$ 187,539	\$ 191,932	\$ 200,876	\$ 264,960	\$ 136,568	\$ 213,533	\$ 243,533
Special Expenses	\$ 94,000	\$ 91,571	\$ 85,479	\$ 129,100	\$ 51,193	\$ 117,300	\$ 112,300
Capital Outlay	\$ 240,800	\$ 335,394	\$ 1,973,121	\$ 856,177	\$ 503,938	\$ 1,916,294	\$ 1,744,994
<b>SUB-TOTAL</b>	<b>\$ 1,063,303</b>	<b>\$ 1,126,916</b>	<b>\$ 2,703,585</b>	<b>\$ 1,939,297</b>	<b>\$ 1,051,860</b>	<b>\$ 3,225,338</b>	<b>\$ 3,058,299</b>
Transfers Out:	\$ 4,009	\$ 3,872	\$ 3,994	\$ 4,099	\$ 3,700	\$ 3,926	\$ 3,926
<b>TOTAL</b>	<b>\$ 1,067,312</b>	<b>\$ 1,130,788</b>	<b>\$ 2,707,579</b>	<b>\$ 1,943,396</b>	<b>\$ 1,055,560</b>	<b>\$ 3,229,264</b>	<b>\$ 3,062,225</b>
Total Operating Expenses	\$ 822,503	\$ 791,522	\$ 730,464	\$ 1,083,120	\$ 547,922	\$ 1,309,044	\$ 1,313,305
Total Capital Expenses	\$ 240,800	\$ 335,394	\$ 1,973,121	\$ 856,177	\$ 503,938	\$ 1,916,294	\$ 1,744,994
Total Transfers	\$ 4,009	\$ 3,872	\$ 3,994	\$ 4,099	\$ 3,700	\$ 3,926	\$ 3,926
Totals:	<b>\$ 1,067,312</b>	<b>\$ 1,130,788</b>	<b>\$ 2,707,579</b>	<b>\$ 1,943,396</b>	<b>\$ 1,055,560</b>	<b>\$ 3,229,264</b>	<b>\$ 3,062,225</b>

**City T-Tax Fund Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
5% Street	City Administrator	\$ 43.27	\$ 44.27	\$ 44.27	\$ 4,604	\$ 4,604
5% Street	City Admin - car allowance monthly	\$ 350.00	\$ 350.00	\$ 350.00	\$ 210	\$ 210
30% Street	Building Commissioner/Public Works Director	\$ 35.82	\$ 36.82	\$ 36.82	\$ 22,976	\$ 22,976
100% Street	Foreman	\$ 27.53	\$ 28.53	\$ 28.53	\$ 59,342	\$ 59,342
25% Street	Skilled Laborer	\$ 20.78	\$ 21.78	\$ 21.78	\$ 11,326	\$ 11,326
100% Street	Skilled Laborer	\$ 22.72	\$ 23.72	\$ 23.72	\$ 49,338	\$ 49,338
100% Street	Skilled Laborer	\$ 21.57	\$ 22.57	\$ 22.57	\$ 46,946	\$ 46,946
100% Street	Skilled Laborer	\$ 19.81	\$ 20.81	\$ 20.81	\$ 43,285	\$ 43,285
100% Street	Skilled Laborer	\$ 19.45	\$ 20.45	\$ 20.45	\$ 42,536	\$ 42,536
100% Street	Skilled Laborer	\$ 18.72	\$ 19.72	\$ 19.72	\$ 41,018	\$ 41,018
100% Street	Skilled Laborer	\$ 18.35	\$ 19.35	\$ 19.35	\$ 40,248	\$ 40,248
100% Street	Skilled Laborer	\$ 16.49	\$ 17.49	\$ 17.49	\$ 36,379	\$ 36,379
100% Street	Skilled Laborer	\$ 15.49	\$ 16.49	\$ 16.49	\$ 34,299	\$ 34,299
100% Street	Laborer	\$ 12.79	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
100% Street	Laborer	\$ 12.79	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
100% Street	Temp Engineer (no project)				\$ -	\$ -
100% Street	4 Summer help - 11 weeks	\$ 10.00	\$ 10.00	\$ 10.00	\$ 17,600	\$ 17,600
	Merit				\$ 1,256	\$ 1,256
	Health Incentive				\$ 990	\$ 990
	Safety Class				\$ 628	\$ 628
	<b>SUBTOTAL</b>				<b>\$ 510,347</b>	<b>\$ 510,347</b>
	Overtime (includes on-call)				\$ 45,100	\$ 35,000
	<b>TOTAL T-TAX FUND PAYROLL</b>				<b>\$ 555,447</b>	<b>\$ 545,347</b>

**City T-Tax Fund Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
09-3100 - 51000	Regular Salaries	\$ 276,622	\$ 251,580	\$ 216,864	\$ 321,696	\$ 182,581	\$ 492,747	\$ 492,747
09-3100 - 51100	Overtime	\$ 28,634	\$ 29,023	\$ 17,275	\$ 45,000	\$ 13,025	\$ 45,100	\$ 35,000
09-3100 - 51190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800	\$ 3,800
09-3100 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ 17,600	\$ -	\$ 17,600	\$ 17,600
09-3100 - 51500	Engineering Fees	\$ 7,229	\$ 13,308	\$ 11,910	\$ 17,500	\$ 2,782	\$ 14,000	\$ 14,000
09-3100 - 51510	Exams & Physicals	\$ 1,207	\$ 552	\$ 402	\$ 1,150	\$ 1,436	\$ 2,200	\$ 2,200
09-3100 - 51600	Auditing Fees	\$ 3,700	\$ 3,850	\$ 4,000	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
09-3100 - 51800	Computer Services Fees	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 1,000
09-3100 - 52000	Health Insurance	\$ 40,312	\$ 35,910	\$ 41,728	\$ 45,451	\$ 33,131	\$ 104,842	\$ 104,611
09-3100 - 52050	HRA - Health Reimbursement	\$ 3,815	\$ -	\$ 107	\$ 4,900	\$ 3,915	\$ 10,430	\$ 10,430
09-3100 - 52100	Life Insurance	\$ 743	\$ 777	\$ 812	\$ 989	\$ 690	\$ 1,652	\$ 1,652
09-3100 - 52200	Retirement	\$ 46,889	\$ 44,945	\$ 32,415	\$ 51,843	\$ 31,451	\$ 87,132	\$ 85,496
09-3100 - 52210	401A Match	\$ 3,813	\$ 4,014	\$ 4,214	\$ 4,232	\$ 1,994	\$ 7,466	\$ 7,466
09-3100 - 52300	Social Security	\$ 22,965	\$ 21,089	\$ 17,513	\$ 29,399	\$ 14,467	\$ 42,492	\$ 41,720
09-3100 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 53000	Water Service	\$ 1,777	\$ 1,703	\$ 2,372	\$ 3,000	\$ 1,211	\$ 3,000	\$ 2,500
09-3100 - 53100	Electricity	\$ 7,830	\$ 6,918	\$ 7,331	\$ 8,500	\$ 5,107	\$ 8,500	\$ 8,500
09-3100 - 53200	Gas or Heat	\$ 2,691	\$ 1,617	\$ 1,948	\$ 3,000	\$ 2,530	\$ 3,000	\$ 3,000
09-3100 - 53300	Bldg./Grounds Maintenance	\$ 3,593	\$ 4,360	\$ 6,381	\$ 3,550	\$ 3,409	\$ 5,000	\$ 5,000
09-3100 - 53500	Maintenance Supplies	\$ 1,227	\$ 788	\$ 1,434	\$ 1,200	\$ 65	\$ 1,200	\$ 1,200
09-3100 - 54000	Postage	\$ 491	\$ 41	\$ 10	\$ 200	\$ 31	\$ 200	\$ 200
09-3100 - 54200	Telephone	\$ 2,534	\$ 2,480	\$ 2,465	\$ 2,400	\$ 1,217	\$ 2,400	\$ 2,400
09-3100 - 54300	Office Supplies	\$ 1,300	\$ 1,534	\$ 1,172	\$ 1,500	\$ 587	\$ 1,500	\$ 1,500
09-3100 - 54400	Printing	\$ -	\$ 9	\$ 56	\$ 50	\$ -	\$ 50	\$ 50
09-3100 - 54500	Office Equipment & Maintenance	\$ -	\$ 391	\$ 337	\$ 500	\$ -	\$ 500	\$ 500
09-3100 - 54550	Maintenance Contracts	\$ 428	\$ 226	\$ 318	\$ 800	\$ 610	\$ 800	\$ 800
09-3100 - 55100	Gas, Oil & Antifreeze	\$ 30,830	\$ 22,575	\$ 22,992	\$ 45,000	\$ 21,229	\$ 45,000	\$ 45,000
09-3100 - 55350	Light Equipment Maintenance	\$ 18,966	\$ 16,673	\$ 11,373	\$ 20,500	\$ 8,382	\$ 20,500	\$ 18,000
09-3100 - 55400	Heavy Equipment Maintenance	\$ 30,846	\$ 39,861	\$ 36,150	\$ 50,000	\$ 25,976	\$ 50,000	\$ 45,000
09-3100 - 55500	Equipment Rental	\$ 2,522	\$ 3,795	\$ 2,530	\$ 3,000	\$ 235	\$ 2,000	\$ 2,000
09-3100 - 56400	Uniform Expense	\$ 2,196	\$ 2,078	\$ 2,224	\$ 2,660	\$ 1,070	\$ 4,033	\$ 4,033
09-3100 - 56450	Tools	\$ 6,043	\$ 5,974	\$ 6,078	\$ 6,000	\$ 5,521	\$ 6,000	\$ 6,000
09-3100 - 56460	Safety Supplies	\$ 3,965	\$ 5,357	\$ 3,161	\$ 5,300	\$ 2,535	\$ 4,500	\$ 4,500
09-3100 - 56550	Chemicals	\$ 12,898	\$ 7,298	\$ 3,217	\$ 4,500	\$ 218	\$ 3,000	\$ 3,000
09-3100 - 56610	Street Striping - now separate	\$ 31,328	\$ 10,468	\$ 30,042	\$ 1,000	\$ 219	\$ 25,000	\$ 49,000
09-3100 - 56615	Street Signs-now separate	\$ -	\$ -	\$ 207	\$ 5,000	\$ 2,621	\$ 5,000	\$ 5,000
09-3100 - 56650	Rock	\$ 7,111	\$ 6,354	\$ 7,900	\$ 15,500	\$ 6,270	\$ 8,000	\$ 8,000
09-3100 - 56655	Concrete	\$ 33,099	\$ 35,832	\$ 60,458	\$ 86,000	\$ 48,285	\$ 60,000	\$ 60,000
09-3100 - 56660	Hot Mix	\$ 51,537	\$ 63,563	\$ 40,740	\$ 85,000	\$ 41,192	\$ 65,000	\$ 65,000
09-3100 - 56665	Cold Mix	\$ 2,016	\$ 1,514	\$ 2,286	\$ 3,000	\$ 1,621	\$ 3,000	\$ 3,000
09-3100 - 56670	Salt	\$ 37,346	\$ 52,579	\$ 44,563	\$ 45,000	\$ 25,120	\$ 25,000	\$ 25,000
09-3100 - 56680	Cinders	\$ -	\$ 915	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 56685	Landscaping-dirt, grass seed,etc	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,896	\$ 5,000	\$ 11,000

**City T-Tax Fund Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures	Actual Expenditures	Actual Expenditures	AMENDED Budget	Expenditures Through	Department Head Request	Budget Approved
		2014-2015	2015-2016	2016-2017	2017-2018	5/31/2018	2018-2019	2018-2019
09-3100 - 57000	Dues Subscriptions	\$ 298	\$ 313	\$ 59	\$ 500	\$ -	\$ 500	\$ 500
09-3100 - 57010	Training, Travel & Lodging	\$ 288	\$ 384	\$ 80	\$ 2,500	\$ 90	\$ 1,000	\$ 1,000
09-3100 - 57100	Advertising	\$ 161	\$ 393	\$ 369	\$ 500	\$ 371	\$ 500	\$ 500
09-3100 - 57200	Insurance/Bonds	\$ 37,069	\$ 45,712	\$ 43,494	\$ 52,100	\$ 30,216	\$ 49,300	\$ 49,300
09-3100 - 57330	Grass Cutting	\$ 13,563	\$ 15,093	\$ 13,810	\$ 16,000	\$ 5,934	\$ 16,000	\$ 16,000
09-3100 - 57670	Tree/Limb Removal	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
09-3100 - 57910	Street Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 57920	Sidewalks	\$ 18,013	\$ 14,907	\$ 10,120	\$ 30,000	\$ 8,771	\$ 30,000	\$ 25,000
09-3100 - 57950	Street Sealing	\$ 10,000	\$ 5,139	\$ 8,052	\$ 10,000	\$ 1,120	\$ 10,000	\$ 10,000
09-3100 - 57999	Other Misc. Special Expenses	\$ 14,608	\$ 9,630	\$ 9,495	\$ 15,000	\$ 4,691	\$ 10,000	\$ 10,000
09-3100 - 59001	Capital to Long-Term Debt Fund	\$ 234,871	\$ 267,107	\$ 1,946,713	\$ -	\$ -	\$ -	\$ -
09-3100 - 59080	Street Work	\$ 1,816	\$ 24,178	\$ 17,229	\$ 774,877	\$ 422,210	\$ 1,630,227	\$ 1,495,227
09-3100 - 59200	Building Improvements	\$ 3,623	\$ 1,160	\$ 107	\$ -	\$ 2,651	\$ 33,000	\$ 23,000
09-3100 - 59210	Office Furniture	\$ -	\$ -	\$ 1,924	\$ -	\$ -	\$ -	\$ -
09-3100 - 59400	Office Equipment	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ 1,167	\$ 1,167
09-3100 - 59401	IT Equipment Lease - Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 59402	IT Equipment Lease - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-3100 - 59410	Computer	\$ -	\$ 4,577	\$ 749	\$ -	\$ -	\$ -	\$ -
09-3100 - 59600	Light Equipment	\$ -	\$ -	\$ 6,149	\$ 29,800	\$ 29,982	\$ 123,900	\$ 52,600
09-3100 - 59700	Heavy Equipment	\$ -	\$ 38,372	\$ -	\$ 36,500	\$ 34,095	\$ 128,000	\$ 128,000
09-3100 - 59999	Other Capital Outlay	\$ -	\$ -	\$ 250	\$ 15,000	\$ 15,000	\$ -	\$ 45,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,063,303</b>	<b>\$ 1,126,916</b>	<b>\$ 2,703,585</b>	<b>\$ 1,939,297</b>	<b>\$ 1,051,860</b>	<b>\$ 3,225,338</b>	<b>\$ 3,058,299</b>
09-3100 - 60075	Transfers out to NID Fund	\$ 4,009	\$ 3,872	\$ 3,994	\$ 4,099	\$ 3,700	\$ 3,926	\$ 3,926
<b>TOTALS:</b>		<b>\$ 1,067,312</b>	<b>\$ 1,130,788</b>	<b>\$ 2,707,579</b>	<b>\$ 1,943,396</b>	<b>\$ 1,055,560</b>	<b>\$ 3,229,264</b>	<b>\$ 3,062,225</b>
Total Operating Expenses		\$ 822,503	\$ 791,522	\$ 730,464	\$ 1,083,120	\$ 547,922	\$ 1,309,044	\$ 1,313,305
Total Capital Expenses		\$ 240,800	\$ 335,394	\$ 1,973,121	\$ 856,177	\$ 503,938	\$ 1,916,294	\$ 1,744,994
Total Transfers Out		\$ 4,009	\$ 3,872	\$ 3,994	\$ 4,099	\$ 3,700	\$ 3,926	\$ 3,926
<b>Totals:</b>		<b>\$ 1,067,312</b>	<b>\$ 1,130,788</b>	<b>\$ 2,707,579</b>	<b>\$ 1,943,396</b>	<b>\$ 1,055,560</b>	<b>\$ 3,229,264</b>	<b>\$ 3,062,225</b>
Operating % Increase vs. Last Year							20.86%	21.25%
Capital % Increase vs. Last Year							123.82%	103.81%
Total % Increase vs. Last Year							<b>66.17%</b>	<b>57.57%</b>

**City T-Tax Expenditures**  
**Capital Outlay Detail**

		<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b>Personnel (includes benefits):</b>			
summer help - 4 employees for 11 weeks with FICA	continued	\$ 18,946	\$ 18,946
<b>Total</b>		<b>\$ 18,946</b>	<b>\$ 18,946</b>

**CAPITAL EXPENDITURES**

**Street Work**

Collins Improvement Project		REBUDGET \$ 498,488	\$ 498,488
3rd Street Improvement Project		\$ 422,950	\$ 422,950
5th Street Improvement Project		\$ 517,940	\$ 517,940
Gannon Drive right hand turn lane		REBUDGET \$ 135,000	\$ -
South Mill Project - engineering		\$ 55,849	\$ 55,849
<b>Total</b>		<b>\$ 1,630,227</b>	<b>\$ 1,495,227</b>

**Building Improvements**

40' x 63' pole barn w/foundation - materials only	50.00%	REBUDGET \$ 17,000	\$ 17,000
Roof replacement - PW front building - estimated	33.33%	\$ 6,000	\$ 6,000
Door on salt shed		\$ 10,000	\$ -
<b>Total</b>		<b>\$ 33,000</b>	<b>\$ 23,000</b>

**Office Equipment**

upgrade phone system at PW's	33.33%	\$ 1,167	\$ 1,167
<b>Total</b>		<b>\$ 1,167</b>	<b>\$ 1,167</b>

**Light Equipment:**

Wacker compactor		\$ 1,900	\$ 1,900
message sign	50.00%	\$ 8,250	\$ 8,250
2019 F250 4x4 pick-up truck		\$ 27,500	\$ 27,500
F350 concrete truck with service body		\$ 40,000	\$ -
Tommy gate for truck #9		\$ 3,300	\$ -
Concrete screed with 2 power heads		\$ 6,200	\$ 6,200
4 post lift - Vehicle Maintenance		\$ 28,000	\$ -
Utility bed for truck - Vehcile Maintenance	50.00%	\$ 5,500	\$ 5,500
Breaker for Bobcat excavator	50.00%	\$ 3,250	\$ 3,250
<b>Total</b>		<b>\$ 123,900</b>	<b>\$ 62,600</b>

**City T-Tax Expenditures**  
**Capital Outlay Detail**

	<b>Dept. Head</b>	<b>Capital</b>
	<b>Request</b>	<b>Approved</b>
	<b>2018-2019</b>	<b>2018-2019</b>
<b>Heavy Equipment</b>		
Dump Truck	\$ 128,000	\$ 128,000
<b>Total</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>
<b>Other Capital Outlay</b>		
Parking lot on N 2nd Street - materials only - partial reimbursement	\$ -	\$ 45,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 45,000</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,916,294</b>	<b>\$ 1,744,994</b>
<b>TRANSFERS</b>		
NID GO Interest and Principal Payment on Gravenmier Portion (5.357% of Debt)	\$ 3,926	\$ 3,926
<b>Total</b>	<b>\$ 3,926</b>	<b>\$ 3,926</b>
<b>TOTAL CAPITAL OUTLAY &amp; DEBT AND LEASE PAYMENTS AND TRANSFERS</b>	<b>\$ 1,920,220</b>	<b>\$ 1,748,920</b>
<b>Five Year Capital Expenditure Plan:</b>		
<b>2019 - 2020</b>		
One-ton dump truck	\$ 45,000	
Single axle dump truck	\$ 100,000	
Asphalt paver	\$ 100,000	
<b>2020-2021</b>		
STP project	\$ 1,000,000	
Single axle dump truck (replace 2006)	\$ 100,000	
Pickup truck (replace 2006)	\$ 25,000	
<b>2021-2022</b>		
Single axle dump truck (replace 2004 International)	50.00% \$ 95,000	
STP Project engineering	\$ 45,000	
walk behind saw	\$ 2,500	
<b>2022-2023</b>		
STP project	\$ 600,000	
3/4 Ton pick up truck (replace 2006)	\$ 32,000	
Single axle dump truck (replace 2005 GMC)	\$ 100,000	
<b>2023-2024</b>		
STP project - engineering	\$ 45,000	
Crack sealer tarpot	\$ 25,000	
Curb machine	\$ 4,500	
LeROI compressor	\$ 15,000	
Single axle dump truck - add truck to fleet	\$ 100,000	

**County T-Tax Fund Summary**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>	\$ 229,946	\$ 229,946
Deferred Revenue Available at County at the end of 9/30/17	\$ 1,161,788	\$ 1,161,788
Budgeted Revenues/Transfers 2017-2018	\$ 657,000	\$ 657,000
Budgeted Expenditures/Transfers 2017-2018	\$ 600,000	\$ 600,000
<b>AMENDED AMENDED</b>		
Estimated Fund Balance September 30, 2018	<b>\$ 1,448,734</b>	<b>\$ 1,448,734</b>
Estimated Revenue 2018-2019	\$ 690,950	\$ 690,950
Transfers In:	\$ -	\$ -
<b>Total Assets 2018-2019</b>	<b><u>\$ 2,139,684</u></b>	<b><u>\$ 2,139,684</u></b>
Estimated Expenditures 2018-2019	\$ 675,000	\$ 675,000
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>
Estimated Balance September 30, 2019	\$ 1,464,684	\$ 1,464,684
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 2,139,684</u></b>	<b><u>\$ 2,139,684</u></b>

**Cash in Bank as of May 31, 2018**

County T-Tax Fund Money Market Acct.	\$ 232,119
County T-Tax Investments Out	\$ -
County T-Tax Deferred Revenue	\$ 1,161,788
<b>Total County T-Tax "Cash-in-Bank"</b>	<b><u>\$ 1,393,907</u></b>

**County T-Tax Fund Revenues**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>AMENDED</u> <u>Budget</u> <u>2017-2018</u>	<u>Revenues</u> <u>Through</u> <u>5/31/2018</u>	<u>Estimated</u> <u>Revenue</u> <u>2018-2019</u>	<u>Budgeted</u> <u>Revenue</u> <u>2018-2019</u>
103100 - 42000	County Sales Tax	\$ 375,355	\$ -	\$ 1,195,990	\$ 655,500	\$ 475,959	\$ 687,500	\$ 687,500
103100 - 43000	Grant Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 47000	Interest	\$ 167	\$ 618	\$ 2,026	\$ 1,500	\$ 2,172	\$ 3,450	\$ 3,450
103100 - 48000	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 375,522</b>	<b>\$ 618</b>	<b>\$ 1,198,016</b>	<b>\$ 657,000</b>	<b>\$ 478,131</b>	<b>\$ 690,950</b>	<b>\$ 690,950</b>

**County T-Tax Fund Summary**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 3,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 320,363	\$ -	\$ 1,195,990	\$ 600,000	\$ 613	\$ 675,000	\$ 675,000
<b>SUB-TOTAL</b>	<b>\$ 323,850</b>	<b>\$ -</b>	<b>\$ 1,195,990</b>	<b>\$ 600,000</b>	<b>\$ 613</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>
Transfers Out:	\$ 54,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 378,521</b>	<b>\$ -</b>	<b>\$ 1,195,990</b>	<b>\$ 600,000</b>	<b>\$ 613</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>

**County T-Tax Fund Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
100% County	Temporary Engineer			moved to City T-tax since projects are now funded from that fund	\$ -	\$ -
	Merit				\$ -	\$ -
	Safety Bonus				\$ -	\$ -
	No Sick Leave Bonus				\$ -	\$ -
	<b>SUBTOTAL</b>				\$ -	\$ -
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				\$ -	\$ -
	<b>TOTAL COUNTY T-TAX FUND PAYROLL</b>				<b>\$ -</b>	<b>\$ -</b>

**County T-Tax Fund Expenditures**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
103100 - 51000	Regular Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 51500	Engineering Fees	\$ 3,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 52300	Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 57400	Storm Drain Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59090	Benton Storm Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59001	Capital to Long-Term Debt Fund	\$ 198,656	\$ -	\$ 627,821	\$ -	\$ -	\$ -	\$ -
103100 - 59080	Street Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59215	Bridge Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59700	Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103100 - 59999	Other Capital Outlay	\$ 121,707	\$ -	\$ 568,169	\$ 600,000	\$ 613	\$ 675,000	\$ 675,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 323,850</b>	<b>\$ -</b>	<b>\$ 1,195,990</b>	<b>\$ 600,000</b>	<b>\$ 613</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>
103100 - 60005	Transfers Out	\$ 54,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 378,521</b>	<b>\$ -</b>	<b>\$ 1,195,990</b>	<b>\$ 600,000</b>	<b>\$ 613</b>	<b>\$ 675,000</b>	<b>\$ 675,000</b>

**CAPITAL OUTLAY DETAIL**

**Street Work**

STP projects now funded from City T-Tax

\$ -

**Other Capital Outlay:**

Street Overlays - 20 year plan \$ 675,000

\$ 675,000

Nova Chip So Adams & Walnut groups  
 Concrete repairs and overlays:  
 S 2nd, Old CC @ Amer Legion, Old CC @ Gamel Cem (to 67), Old CC @ Gamel Cem (to 55)

**Five Year Capital Outlay**

**2019 - 2020**

20 year street overlay plan \$ 754,341

**2020 - 2021**

20 year street overlay plan \$ 550,500

**2021 - 2022**

20 year street overlay plan \$ 1,183,808

**2022 - 2023**

20 year street overlay plan \$ 232,469

**2023-2024**

20 year street overlay plan \$ 224,567

**Storm Water & Parks Tax Fund Summary**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b><u>Actual Fund Balance at September 30, 2017</u></b>	\$ 1,180,757	\$ 1,180,757
Budgeted Revenues/Transfers 2017-2018	\$ 709,200	\$ 709,200
Budgeted Expenditures/Transfers 2017-2018	\$ 640,887	\$ 640,887
Estimated Fund Balance September 30, 2018	<b>\$ 1,249,070</b>	<b>\$ 1,249,070</b>
Estimated Revenue 2018-2019	\$ 716,000	\$ 716,000
Transfers In:	\$ -	\$ -
<b>Total Assets 2018-2019</b>	<b><u>\$ 1,965,070</u></b>	<b><u>\$ 1,965,070</u></b>
Estimated Expenditures 2018-2019	\$ 514,259	\$ 496,844
Transfers Out:	\$ 348,000	\$ 648,000
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	<b>\$ 862,259</b>	<b>\$ 1,144,844</b>
Estimated Balance September 30, 2019	\$ 1,102,811	\$ 820,226
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 1,965,070</u></b>	<b><u>\$ 1,965,070</u></b>

**Cash in Bank as of May 31, 2018**

Storm Water & Parks Tax Fund Money Market Acct.	\$ 1,078,672
Storm Water & Parks Tax Fund Reserve Money Market	\$ 81,012
Storm Water & Parks Tax Fund Money Market Savings	\$ -
Storm Water & Parks Tax Fund Investments Out	\$ 50,000
<b>Total Storm Water/Parks Fund "Cash-in-Bank"</b>	<b><u>\$ 1,209,684</u></b>

**Storm Water & Parks Tax Revenue**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>Current Budget</u> <u>2017-2018</u>	<u>Revenues Through</u> <u>5/31/2018</u>	<u>Estimated Revenue</u> <u>2018-2019</u>	<u>Budgeted Revenue</u> <u>2018-2019</u>
11-1111 - 42000	1/4% Sales Tax Revenue	\$ 646,585	\$ 676,167	\$ 661,431	\$ 676,200	\$ 479,909	\$ 696,000	\$ 696,000
11-1111 - 43000	Grant Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 47000	Interest	\$ 1,814	\$ 3,974	\$ 10,887	\$ 8,000	\$ 13,582	\$ 20,000	\$ 20,000
11-1111 - 48000	Miscellaneous Income	\$ 15,000	\$ 31,718	\$ -	\$ 25,000	\$ 11,524	\$ -	\$ -
11-1111 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 663,399</b>	<b>\$ 711,859</b>	<b>\$ 672,318</b>	<b>\$ 709,200</b>	<b>\$ 505,015</b>	<b>\$ 716,000</b>	<b>\$ 716,000</b>

**Storm Water & Parks Tax Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Salary Approved</u> <u>2018-2019</u>
75% Stm Water	Skilled Laborer	\$ 20.78	\$ 21.78	\$ 21.78	\$ 33,977	\$ 33,977
	Merit				\$ 82	\$ 82
	Health Incentive				\$ 41	\$ 41
	Safety Class				\$ -	\$ -
<b>SUBTOTAL</b>					\$ 34,100	\$ 34,100
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)				\$ -	\$ -
<b>TOTAL STORM WATER FUND PAYROLL</b>					<b>\$ 34,100</b>	<b>\$ 34,100</b>

## Storm Water & Parks Tax Expenditures

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
11-1111 - 51000	Regular Salaries	\$ 31,852	\$ 32,417	\$ 33,698	\$ 38,537	\$ 27,018	\$ 34,100	\$ 34,100
11-1111 - 51100	Overtime	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -
11-1111 - 51200	Summer Help Salaries	\$ 21,304	\$ 24,025	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 51400	Legal Fees	\$ 580	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
11-1111 - 51500	Engineering Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 51510	Exams & Physicals	\$ 685	\$ 678	\$ -	\$ 250	\$ 64	\$ 250	\$ 250
11-1111 - 51600	Auditing Fees	\$ 350	\$ 350	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400
11-1111 - 52000	Health Insurance	\$ 4,319	\$ 3,847	\$ 4,471	\$ 4,870	\$ 3,550	\$ 5,928	\$ 5,913
11-1111 - 52050	HRA Health Reimbursement	\$ 74	\$ -	\$ -	\$ 1,875	\$ 1,875	\$ 525	\$ 525
11-1111 - 52100	Life Insurance	\$ 85	\$ 89	\$ 93	\$ 112	\$ 79	\$ 107	\$ 107
11-1111 - 52200	Lagers Retirement Dues	\$ 4,919	\$ 5,204	\$ 5,046	\$ 5,173	\$ 3,632	\$ 5,525	\$ 5,525
11-1111 - 52210	401A Match	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 340	\$ 340
11-1111 - 52300	FICA Tax Expense	\$ 3,705	\$ 3,991	\$ 2,205	\$ 2,635	\$ 1,869	\$ 2,609	\$ 2,609
11-1111 - 53100	Electricity	\$ 5,250	\$ 750	\$ 3,936	\$ 6,000	\$ 1,152	\$ 6,000	\$ 4,000
11-1111 - 53500	Maintenance Supplies	\$ -	\$ -	\$ 2,777	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
11-1111 - 54200	Telephone	\$ 518	\$ 413	\$ 744	\$ 960	\$ 643	\$ 1,200	\$ 1,200
11-1111 - 54550	Maintenance Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 55400	Heavy Equipment Maintenance	\$ 29,638	\$ 18,002	\$ 13,527	\$ 10,000	\$ 2,902	\$ 25,000	\$ 25,000
11-1111 - 56400	Uniform Expense	\$ 392	\$ 1,003	\$ 209	\$ 225	\$ 206	\$ 225	\$ 225
11-1111 - 57000	Dues, Licenses, & Permits	\$ 250	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ 250
11-1111 - 57200	Insurance, Claims and Bonds	\$ 6,717	\$ 7,247	\$ 7,964	\$ 8,500	\$ 6,453	\$ 6,400	\$ 6,400
11-1111 - 57330	Grass Cutting	\$ 11,990	\$ 11,135	\$ 13,975	\$ 13,500	\$ 4,290	\$ 15,000	\$ 15,000
11-1111 - 57400	Storm Drain Projects	\$ 7,197	\$ 5,826	\$ 8,029	\$ 13,211	\$ 9,246	\$ 25,000	\$ 25,000
11-1111 - 57450	Levee Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 57999	Other Misc Special Expenses	\$ 2,006	\$ 1,554	\$ 1,518	\$ 3,400	\$ 2,000	\$ 3,400	\$ 3,000
11-1111 - 59001	Capital to Long-Term Debt Fund	\$ 159,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 59007	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-1111 - 59600	Light Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
11-1111 - 59700	Heavy Equipment	\$ -	\$ -	\$ 222,532	\$ -	\$ -	\$ 335,000	\$ 320,000
11-1111 - 59999	Other Capital Outlay	\$ 93,742	\$ 63,890	\$ 19,134	\$ 140,489	\$ 108,187	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 384,647</b>	<b>\$ 180,671</b>	<b>\$ 340,208</b>	<b>\$ 272,787</b>	<b>\$ 173,566</b>	<b>\$ 514,259</b>	<b>\$ 496,844</b>
11-1111 - 60040	Transfers Out to Park	\$ 323,292	\$ 338,084	\$ 430,606	\$ 368,100	\$ 239,955	\$ 348,000	\$ 648,000
	<b>TOTALS:</b>	<b>\$ 707,939</b>	<b>\$ 518,755</b>	<b>\$ 770,814</b>	<b>\$ 640,887</b>	<b>\$ 413,521</b>	<b>\$ 862,259</b>	<b>\$ 1,144,844</b>

**Storm Water/Parks Fund Expenditures**  
**Capital Outlay Detail**

**Dept. Head**  
**Request**  
**2017-2018**

**Capital**  
**Approved**  
**2017-2018**

**Personnel (includes benefits):**

	\$	-	\$	-
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**CAPITAL EXPENDITURES**

**Light Equipment**

Bailey Lift Station generator - needed during storms	\$	25,000	\$	25,000
<b>Total</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>25,000</b>

**Heavy Equipment**

	\$	-	\$	-
	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Other Capital Outlay**

Lining sewers to keep storm water from infiltrating and manhole replacement 2017-2018	<b>REBUDGET</b>	\$	150,000	\$	150,000
Lining sewers to keep storm water from infiltrating and manhole replacement 2018-2019		\$	150,000	\$	150,000
Repair Cromwell culvert		\$	20,000	\$	20,000
truck wash bay		\$	15,000	\$	-
<b>Total</b>		<b>\$</b>	<b>335,000</b>	<b>\$</b>	<b>320,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$</b>	<b>360,000</b>	<b>\$</b>	<b>345,000</b>

**Transfers**

Transfer of 50% of sales tax revenues to Parks Fund		\$	348,000	\$	648,000
<b>Total</b>		<b>\$</b>	<b>348,000</b>	<b>\$</b>	<b>648,000</b>
<b>TOTAL CAPITAL OUTLAY AND TRANSFERS</b>		<b>\$</b>	<b>708,000</b>	<b>\$</b>	<b>993,000</b>

**Five Year Capital Expenditure Plan:**

**2019-2020**

Lining sewers to keep storm water from infiltrating and manhole replacement	\$	100,000
Clean out creeks	\$	25,000

**2020-2021 and 2021-2022 and 2022-2023 and 2023-2024**

Lining sewers to keep storm water from infiltrating and manhole replacement	\$	100,000
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**Fire Property Tax Fund Summary**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>	\$ 282,785	\$ 282,785
Budgeted Revenues/Transfers 2017-2018	\$ 375,220	\$ 375,220
Budgeted Expenditures/Transfers 2017-2018	\$ 324,392	\$ 324,392
<hr/>		
Estimated Fund Balance September 30, 2018	<b>\$ 333,613</b>	<b>\$ 333,613</b>
Estimated Revenue 2018-2019	\$ 391,190	\$ 391,190
Transfers In:	\$ -	\$ 16,897
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ 724,803</u></b>	<b><u>\$ 741,700</u></b>
Estimated Expenditures 2018-2019	\$ 345,382	\$ 408,087
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<b>Total Liabilities 2018-2019</b>	<b>\$ 345,382</b>	<b>\$ 408,087</b>
Estimated Balance September 30, 2019	\$ 379,421	\$ 333,613
<hr/>		
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 724,803</u></b>	<b><u>\$ 741,700</u></b>

**Cash in Bank as of May 31, 2018**

Fire Property Tax Fund Operating Acct.	\$ -
Fire Property Tax Fund Health Reimbursement Acct.	\$ -
Fire Property Tax Fund Money Market Acct.	\$ 480,193
Fire Property Tax Fund Investments Out	\$ -
<b>Total Fire Property Tax Fund "Cash-in-Bank"</b>	<b><u>\$ 480,193</u></b>

**Fire Property Tax Fund Revenues**

			<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Revenues Through</u> <u>5/31/2018</u>	<u>Estimated Revenue</u> <u>2018-2019</u>	<u>Budgeted Revenue</u> <u>2018-2019</u>	
22-2200 41000	Real Estate Taxes - Current	\$ 259,907	\$ 266,556	\$ 270,335	\$ 276,900	\$ 284,716	\$ 289,700	\$ 289,700	\$ 289,700
22-2200 41010	Real Estate Taxes - Prior	\$ 8,233	\$ 10,240	\$ 8,723	\$ 9,000	\$ 2,522	\$ 3,700	\$ 3,700	\$ 3,700
22-2200 41100	Personal Property - Current	\$ 45,587	\$ 44,767	\$ 51,813	\$ 50,200	\$ 61,290	\$ 59,500	\$ 59,500	\$ 59,500
22-2200 41110	Personal Property - Prior	\$ 11,951	\$ 15,270	\$ 16,211	\$ 10,600	\$ 3,192	\$ 3,700	\$ 3,700	\$ 3,700
22-2200 41200	Sur Tax	\$ 12,149	\$ 12,772	\$ 12,506	\$ 12,650	\$ 12,412	\$ 12,500	\$ 12,500	\$ 12,500
22-2200 41300	Financial Institution Tax	\$ 2,955	\$ 2,029	\$ 3,580	\$ 2,370	\$ 5,226	\$ 5,190	\$ 5,190	\$ 5,190
22-2200 42300	Railroad & Utility Tax	\$ 7,547	\$ 7,946	\$ 7,579	\$ 7,400	\$ 7,409	\$ 6,900	\$ 6,900	\$ 6,900
22-2200 46100	Tax Penalties	\$ 1,356	\$ 2,542	\$ 3,607	\$ 2,600	\$ 2,242	\$ 3,000	\$ 3,000	\$ 3,000
22-2200 47000	Interest Earned	\$ 249	\$ 1,054	\$ 3,496	\$ 3,500	\$ 5,482	\$ 7,000	\$ 7,000	\$ 7,000
22-2200 48000	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>		<u>\$ 349,934</u>	<u>\$ 363,176</u>	<u>\$ 377,850</u>	<u>\$ 375,220</u>	<u>\$ 384,491</u>	<u>\$ 391,190</u>	<u>\$ 391,190</u>	<u>\$ 391,190</u>
22-2200 49990	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,897
<b>TOTALS:</b>		<u>\$ 349,934</u>	<u>\$ 363,176</u>	<u>\$ 377,850</u>	<u>\$ 375,220</u>	<u>\$ 384,491</u>	<u>\$ 391,190</u>	<u>\$ 391,190</u>	<u>\$ 408,087</u>

**Fire Property Tax Fund Expenditures**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 81,711	\$ 162,650	\$ 189,043	\$ 195,049	\$ 120,450	\$ 220,973	\$ 262,304
Employee Benefits	\$ 20,830	\$ 69,437	\$ 76,426	\$ 77,623	\$ 46,960	\$ 89,109	\$ 112,983
Occupancy	\$ 8,480	\$ 3,877	\$ 4,165	\$ 10,300	\$ 1,679	\$ 5,300	\$ 5,300
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ 2,998	\$ 245	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 5,535	\$ 10,785	\$ 21,996	\$ 28,700	\$ 18,189	\$ 30,000	\$ 27,500
Capital Outlay	\$ -	\$ -	\$ 28,194	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ 75,000	\$ 46,806	\$ 12,720	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 116,556</b>	<b>\$ 324,747</b>	<b>\$ 366,875</b>	<b>\$ 324,392</b>	<b>\$ 187,278</b>	<b>\$ 345,382</b>	<b>\$ 408,087</b>
Total Operating Expenses	\$ 116,556	\$ 249,747	\$ 291,875	\$ 311,672	\$ 187,278	\$ 345,382	\$ 408,087
Total Capital Expenses	\$ -	\$ -	\$ 28,194	\$ -	\$ -	\$ -	\$ -
Total Transfers Out	\$ -	\$ 75,000	\$ 46,806	\$ 12,720	\$ -	\$ -	\$ -
Totals:	<b>\$ 116,556</b>	<b>\$ 324,747</b>	<b>\$ 366,875</b>	<b>\$ 324,392</b>	<b>\$ 187,278</b>	<b>\$ 345,382</b>	<b>\$ 408,087</b>

**Fire Property Tax Fund Expenditures**  
**Payroll Detail**

<u>Allocation</u>	<u>Position Title</u>		<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>		<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
100% Fire Tax	Fire Chief	full-time-9 months		\$ -	\$ 37,500.00 (9 months of \$50,000)		\$ -	\$ 37,500
100% Fire Tax	Fire Captain	full-time	\$ 29,160.00	\$ 34,500.00	\$ 34,500.00		\$ 34,500	\$ 34,500
100% Fire Tax	Fire Captain	full-time	\$ 29,160.00	\$ 34,500.00	\$ 34,500.00		\$ 34,500	\$ 34,500
100% Fire Tax	Fire Captain	full-time	\$ 29,160.00	\$ 34,500.00	\$ 34,500.00		\$ 34,500	\$ 34,500
100% Fire Tax	Various Part-time covering	24 hrs/day 365 days/yr	\$ 10.00	\$ 11.00	\$ 11.00		\$ 96,360	\$ 96,360
100% Fire Tax	Various Part-time covering	vacations 4-24hr shiftsx3			\$ 11.00		\$ -	\$ 3,168
	Merit						\$ 325	\$ 433
	Health Incentive						\$ 162	\$ 217
	Safety Class						\$ 900	\$ 900
	Holiday Pay						\$ 3,026	\$ 3,026
	<b>SUBTOTAL</b>						\$ 204,273	\$ 245,104
	Overtime (Includes Straight Time, Double Time, Call Out, etc.)						\$ 15,500	\$ 16,000
	<b>TOTAL HEALTH FUND PAYROLL</b>						<b>\$ 219,773</b>	<b>\$ 261,104</b>

**Fire Property Tax Fund Expenditures**

			<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>	
22-2200 51000	Regular Salaries	\$ 75,008	\$ 151,822	\$ 175,570	\$ 178,799	\$ 112,043	\$ 204,273	\$ 245,104	
22-2200 51100	Overtime	\$ 5,333	\$ 10,779	\$ 12,765	\$ 14,750	\$ 8,120	\$ 15,500	\$ 16,000	
22-2200 51510	Exams & Physicals	\$ 1,370	\$ 49	\$ 708	\$ 1,500	\$ 287	\$ 1,200	\$ 1,200	
22-2200 52000	Health Insurance	\$ 8,638	\$ 15,390	\$ 17,883	\$ 19,479	\$ 14,199	\$ 23,712	\$ 30,324	
22-2200 52050	HRA-Health Reimbursement	\$ 378	\$ 2,521	\$ 641	\$ 3,500	\$ 9	\$ 3,500	\$ 4,200	
22-2200 52100	Life Insurance	\$ 112	\$ 247	\$ 261	\$ 311	\$ 223	\$ 337	\$ 458	
22-2200 52200	Retirement	\$ 5,840	\$ 38,620	\$ 43,067	\$ 32,951	\$ 21,470	\$ 38,012	\$ 49,766	
22-2200 52210	401A Match	\$ 188	\$ 810	\$ 870	\$ 875	\$ 583	\$ 1,035	\$ 2,160	
22-2200 52300	Social Security	\$ 5,674	\$ 11,849	\$ 13,704	\$ 14,807	\$ 8,725	\$ 16,813	\$ 19,975	
22-2200 52600	Uniform Allowance	\$ -	\$ -	\$ -	\$ 5,700	\$ 1,751	\$ 5,700	\$ 6,100	
22-2200 56400	Uniforms	\$ 8,480	\$ 3,877	\$ 4,165	\$ 10,300	\$ 1,679	\$ 5,300	\$ 5,300	
22-2200 56450	Tools	\$ -	\$ 2,998	\$ 245	\$ -	\$ -	\$ -	\$ -	
22-2200 57000	Dues, Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22-2200 57010	Travel, Training & Lodging	\$ -	\$ 269	\$ 2,390	\$ 4,500	\$ 975	\$ 4,500	\$ 3,000	
22-2200 57200	Insurance, Claims & Bonds	\$ -	\$ 2,498	\$ 10,926	\$ 13,900	\$ 9,151	\$ 15,200	\$ 15,200	
22-2200 57360	Co. Fees to Collect Taxes	\$ 5,467	\$ 7,576	\$ 8,187	\$ 8,300	\$ 8,049	\$ 8,300	\$ 8,300	
22-2200 57999	Other Misc. Special Exp.	\$ 68	\$ 442	\$ 493	\$ 2,000	\$ 14	\$ 2,000	\$ 1,000	
22-2200 59001	Capital to Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22-2200 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22-2200 59600	Light Equipment	\$ -	\$ -	\$ 28,194	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 116,556</b>	<b>\$ 249,747</b>	<b>\$ 320,069</b>	<b>\$ 311,672</b>	<b>\$ 187,278</b>	<b>\$ 345,382</b>	<b>\$ 408,087</b>	
22-2200 59600	Transfers to Capital Reserve	\$ -	\$ 75,000	\$ 46,806	\$ 12,720	\$ -	\$ -	\$ -	
<b>TOTALS:</b>		<b>\$ 116,556</b>	<b>\$ 324,747</b>	<b>\$ 366,875</b>	<b>\$ 324,392</b>	<b>\$ 187,278</b>	<b>\$ 345,382</b>	<b>\$ 408,087</b>	
Total Operating Expenses		\$ 116,556	\$ 249,747	\$ 291,875	\$ 311,672	\$ 187,278	\$ 345,382	\$ 408,087	
Total Capital Expenses		\$ -	\$ -	\$ 28,194	\$ -	\$ -	\$ -	\$ -	
Total Transfers		\$ -	\$ 75,000	\$ 46,806	\$ 12,720	\$ -	\$ -	\$ -	
<b>Totals:</b>		<b>\$ 116,556</b>	<b>\$ 324,747</b>	<b>\$ 366,875</b>	<b>\$ 324,392</b>	<b>\$ 187,278</b>	<b>\$ 345,382</b>	<b>\$ 408,087</b>	

**Fire Property Tax Fund Expenditures**  
**Capital Outlay Detail**

**Dept. Head**  
**Request**  
**2018-2019**

**Capital**  
**Approved**  
**2018-2019**

**Personnel (includes benefits):**

Full-Time Fire Chief - 9 months salary and benefits included in budget requested more full-time firefighters	9 months	\$	59,599
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**CAPITAL EXPENDITURES**

**Light Equipment**

	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Heavy Equipment**

	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Other Capital Outlay**

	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**TRANSFERS**

	\$	-	\$	-
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAY &amp; DEBT AND LEASE PAYMENTS AND TRANSFERS</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Five Year Capital Expenditure Plan:**

2019-2020; 2020-2021; 2021-2022; 2022-2023; 2023-2024

**NID Assessment Fund Summary**

	<b><u>Department Head Request 2018-2019</u></b>	<b><u>Budget Approved 2018-2019</u></b>
<b>Actual Fund Balance at September 30, 2017</b>	\$ 23,328	\$ 23,328
Budgeted Revenues/Transfers 2017-2018	\$ 54,037	\$ 54,037
Budgeted Expenditures/Transfers 2017-2018	\$ 56,226	\$ 56,226
<hr/>		
Estimated Fund Balance September 30, 2018	<b>\$ 21,139</b>	<b>\$ 21,139</b>
Estimated Revenue 2018-2019	\$ 49,938	\$ 49,938
Transfers In:	\$ 3,926	\$ 3,926
<hr/>		
<b>Total Assets 2018-2019</b>	<b><u>\$ 75,003</u></b>	<b><u>\$ 75,003</u></b>
<hr/>		
Estimated Expenditures 2018-2019	\$ 53,898	\$ 53,898
Transfers Out:	\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -
<hr/>		
<b>Total Liabilities 2018-2019</b>	<b>\$ 53,898</b>	<b>\$ 53,898</b>
Estimated Balance September 30, 2019	\$ 21,105	\$ 21,105
<hr/>		
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 75,003</u></b>	<b><u>\$ 75,003</u></b>
<b>Cash in Bank as of May 31, 2018</b>		
NID Money Market Account	\$ -	
NID Bond Fund Investment Account	\$ 20,375	
NID Tanglewood Investment Account	\$ -	
<hr/>		
<b>Total NID Assessment Fund "Cash-in-Bank"</b>	<b><u>\$ 20,375</u></b>	

Based on the collections of the NID Assessments, this fund could show a deficit fund balance, which the general fund will have to cover the deficit until the fund can be replenished.

**NID Assessment Fund Revenues**

		<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual Revenue 2014-2015</u>	<u>Actual Revenue 2015-2016</u>	<u>Actual Revenue 2016-2017</u>	<u>Current Budget 2017-2018</u>	<u>Revenues Through 5/31/2018</u>	<u>Estimated Revenue 2018-2019</u>	<u>Budgeted Revenue 2018-2019</u>
30-3010 - 44000	Special Assessments	\$ 38,204	\$ 73,964	\$ 39,880	\$ 49,938	\$ 39,439	\$ 49,938	\$ 49,938
30-3010 - 46100	Tax Penalties	\$ 359	\$ 10,691	\$ 278	\$ -	\$ 173	\$ -	\$ -
30-3010 - 47000	Interest	\$ 1	\$ 61	\$ 166	\$ -	\$ 226	\$ -	\$ -
<b>TOTAL REVENUE</b>		<b>\$ 38,564</b>	<b>\$ 84,716</b>	<b>\$ 40,324</b>	<b>\$ 49,938</b>	<b>\$ 39,838</b>	<b>\$ 49,938</b>	<b>\$ 49,938</b>
30-3010- 49990	Transfers In	\$ 4,009	\$ 3,872	\$ 3,995	\$ 4,099	\$ 3,700	\$ 3,926	\$ 3,926
<b>TOTALS:</b>		<b>\$ 42,573</b>	<b>\$ 88,588</b>	<b>\$ 44,319</b>	<b>\$ 54,037</b>	<b>\$ 43,538</b>	<b>\$ 53,864</b>	<b>\$ 53,864</b>
Special Assessments as follows:								
	Bailey Station	\$ 13,618.79						
	Tanglewood	\$ 36,318.55						
	<b>Total</b>	<b>\$ 49,937.34</b>						

**NID Assessment Expenditures**  
**Line Item Summary**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Mobile Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Expenses	\$ 346	\$ 807	\$ 362	\$ 1,000	\$ 356	\$ 1,000	\$ 1,000
Capital Outlay	\$ 53,867	\$ 52,023	\$ 52,553	\$ 55,226	\$ 49,848	\$ 52,898	\$ 52,898
<b>TOTAL</b>	<b>\$ 54,213</b>	<b>\$ 52,830</b>	<b>\$ 52,915</b>	<b>\$ 56,226</b>	<b>\$ 50,204</b>	<b>\$ 53,898</b>	<b>\$ 53,898</b>

**NID Assessment Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
		<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
30-3010 - 51450	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-3010 - 54400	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-3010 - 57360	County Fees to Collect Taxes	\$ 346	\$ 807	\$ 362	\$ 1,000	\$ 356	\$ 1,000	\$ 1,000
30-3010 - 59001	Capital to Long-Term Debt Fund	\$ 36,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-3010 - 59055	Tanglewood Sewer Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-3010 - 59832	NID GO Bond Principal	\$ -	\$ 36,094	\$ 39,704	\$ 43,314	\$ 43,313	\$ 43,314	\$ 43,314
30-3010 - 59833	NID GO Bond Interest	\$ 17,773	\$ 15,929	\$ 12,849	\$ 11,912	\$ 6,535	\$ 9,584	\$ 9,584
<b>TOTALS:</b>		<b>\$ 54,213</b>	<b>\$ 52,830</b>	<b>\$ 52,915</b>	<b>\$ 56,226</b>	<b>\$ 50,204</b>	<b>\$ 53,898</b>	<b>\$ 53,898</b>

72.1889% \$ 60,000 43,313.31  
72.1889% \$ 13,275 9,583.07  
52,896.38

**Capital Improvement Fund Summary**

		<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b><u>Actual Fund Balance at September 30, 2017</u></b>		\$ 2,540,748	\$ 2,540,748
Budgeted Revenues/Transfers 2017-2018	<b>AMENDED</b>	\$ 691,200	\$ 691,200
Budgeted Expenditures/Transfers 2017-2018		\$ 778,000	\$ 778,000
<hr/>			
Estimated Fund Balance September 30, 2018		<b>\$ 2,453,948</b>	<b>\$ 2,453,948</b>
Estimated Revenue 2018-2019		\$ 736,000	\$ 741,000
Transfers In:		\$ -	\$ -
<hr/>			
<b>Total Assets 2018-2019</b>		<b><u>\$ 3,189,948</u></b>	<b><u>\$ 3,194,948</u></b>
Estimated Expenditures 2018-2019		\$ -	\$ -
Transfers Out:		\$ 2,549,279	\$ 2,549,279
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<hr/>			
<b>Total Liabilities 2018-2019</b>		<b>\$ 2,549,279</b>	<b>\$ 2,549,279</b>
Estimated Balance September 30, 2019		\$ 640,669	\$ 645,669
<hr/>			
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 3,189,948</u></b>	<b><u>\$ 3,194,948</u></b>
<b>Cash in Bank as of May 31, 2018</b>			
Capital Improvement Money Market Account	\$ 1,394,780		
Capital Improvement Fund Investment Account	<u>\$ 1,516,682</u>		
<b>Total Capital Improvement Fund "Cash-in-Bank"</b>	<u>\$ 2,911,462</u>		

**Capital Improvement Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Revenue 2014-2015	Actual Revenue 2015-2016	Actual Revenue 2016-2017	AMENDED Budget 2017-2018	Revenues Through 5/31/2018	Estimated Revenue 2018-2019	Budgeted Revenue 2018-2019
15-1500 - 42000	Sales Tax	\$ 646,056	\$ 675,795	\$ 660,948	\$ 676,200	\$ 479,829	\$ 696,000	\$ 696,000
15-1500 - 47000	Interest	\$ 2,394	\$ 5,261	\$ 19,154	\$ 15,000	\$ 25,395	\$ 40,000	\$ 45,000
<b>TOTAL REVENUE</b>		<b>\$ 648,450</b>	<b>\$ 681,056</b>	<b>\$ 680,102</b>	<b>\$ 691,200</b>	<b>\$ 505,224</b>	<b>\$ 736,000</b>	<b>\$ 741,000</b>

**Capital Improvement Expenditures**

Account Number	Account Title	Three Year History			Current Budget		Proposed Budget	
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
15-1500 -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15-1500 -	60095 Transfers Out to Water	\$ 773,539	\$ 131,151	\$ 48,568	\$ 778,000	\$ -	\$ 2,549,279	\$ 2,549,279
<b>TOTALS:</b>		<b>\$ 773,539</b>	<b>\$ 131,151</b>	<b>\$ 48,568</b>	<b>\$ 778,000</b>	<b>\$ -</b>	<b>\$ 2,549,279</b>	<b>\$ 2,549,279</b>

**Water Fund Summary**

	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>		<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>	\$ 5,992,295	\$ 5,992,295	(Available Balance @ 9/30/17)	\$ 16,744,462	\$ 16,744,462
Budgeted Revenues/Transfers 2017-2018	\$ 5,744,934	\$ 5,744,934		\$ 5,744,934	\$ 5,744,934
Budgeted Expenditures/Transfers 2017-2018	\$ 5,281,379	\$ 5,281,379		\$ 5,281,379	\$ 5,281,379
<hr/>					
Estimated Fund Balance September 30, 2018	<b>\$ 6,455,850</b>	<b>\$ 6,455,850</b>		<b>\$ 17,208,017</b>	<b>\$ 17,208,017</b>
Estimated Revenue 2018-2019	\$ 5,113,307	\$ 5,122,513		\$ 5,113,307	\$ 5,122,513
Transfers In:	\$ 2,549,279	\$ 2,549,279		\$ 2,549,279	\$ 2,549,279
<hr/>					
<b>Total Assets 2018-2019</b>	<b><u>\$ 14,118,436</u></b>	<b><u>\$ 14,127,642</u></b>		<b><u>\$ 24,870,603</u></b>	<b><u>\$ 24,879,009</u></b>
Estimated Expenditures 2018-2019	\$ 8,083,465	\$ 8,057,701		\$ 8,083,465	\$ 8,057,701
Transfers Out:	\$ -	\$ -		\$ -	\$ -
Estimated Encumbrances as of September 30, 2019	\$ -	\$ -		\$ -	\$ -
<hr/>					
<b>Total Liabilities 2018-2019</b>	<b>\$ 8,083,465</b>	<b>\$ 8,057,701</b>		<b>\$ 8,083,465</b>	<b>\$ 8,057,701</b>
Estimated Balance September 30, 2019	\$ 6,034,971	\$ 6,069,941		\$ 16,787,138	\$ 16,822,108
<hr/>					
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>	<b><u>\$ 14,118,436</u></b>	<b><u>\$ 14,127,642</u></b>		<b><u>\$ 24,870,603</u></b>	<b><u>\$ 24,879,009</u></b>

**Cash in Bank as of May 31, 2018**

Water/Sewer Change Drawer	\$ 800	
Water/Sewer Health Reimbursement Acct.	\$ (2,323)	
Water/Sewer Money Market Acct.	\$ 4,909,663	
Water/Sewer Investments Out & M/M Savings	\$ 1,158,057	
Ref Debt Service (2003 Series)	\$ 74,596	
2001C SRF Investment Accounts	\$ 518,954	(Restricted)
2002B SRF Investment Accounts	\$ 1,240,811	(Restricted)
NID Investment Accts	\$ -	(Restricted)
Sewer Replacement/Investments & Money Market	\$ 659,969	(Restricted)
Water Replacement/Investment Acct & M/M Savings	\$ 55,200	(Restricted)
Customer Deposit Investments & M/M Savings	\$ 344,030	(Restricted)
<hr/>		
<b>Total Water/Sewer Fund "Cash-in-Bank"</b>	<b><u>\$ 8,959,757</u></b>	

**Water Fund Revenues**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Revenue 2014-2015	Actual Revenue 2015-2016	Actual Revenue 2016-2017	AMENDED Budget 2017-2018	Revenues Through 5/31/2018	Estimated Revenue 2018-2019	Budgeted Revenue 2018-2019
50-3110 - 43000	Grant Receipts	\$ -	\$ -	\$ 8,750	\$ -	\$ -	\$ -	\$ -
50-3110 - 43005	Contributed Revenue	\$ 20,311	\$ 348,596	\$ 1,700	\$ -	\$ -	\$ -	\$ -
50-3110 - 43015	JCWA Reimb.	\$ 1,500	\$ 1,750	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,950
50-3110 - 43100	Federal Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 43200	State Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 43400	Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 43500	Treatment Plant Reimb.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 44000	Special Assessments	\$ 194	\$ 175	\$ 150	\$ 9,970	\$ 9,876	\$ 8,794	\$ 8,794
50-3110 - 46005	Water Collection Fee	\$ 8,551	\$ 5,833	\$ 195	\$ -	\$ -	\$ -	\$ -
50-3110 - 46400	Penalties	\$ 61,568	\$ 60,980	\$ 64,070	\$ 60,000	\$ 35,714	\$ 58,000	\$ 58,000
50-3110 - 46410	Reconnection Fees	\$ 59,015	\$ 41,705	\$ 43,725	\$ 25,000	\$ 21,025	\$ 30,000	\$ 30,000
50-3110 - 46415	Bad Check Fee	\$ 2,865	\$ 1,689	\$ 1,852	\$ 1,700	\$ 1,030	\$ 1,000	\$ 1,000
50-3110 - 47000	Special Sewer Interest	\$ 4,071	\$ 5,014	\$ 5,444	\$ 3,500	\$ 8,763	\$ 10,000	\$ 10,000
50-3110 - 47100	Water Revenue Interest	\$ 16,440	\$ 24,873	\$ 54,381	\$ 28,000	\$ 66,940	\$ 75,000	\$ 75,000
50-3110 - 47110	Customer Deposits Interest	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 47127	2001C SRF Interest Acct.	\$ 42,773	\$ 42,366	\$ 27,653	\$ 17,490	\$ 11,391	\$ 15,000	\$ 16,471
50-3110 - 47129	2002B SRF Interest	\$ 69,915	\$ 64,656	\$ 54,146	\$ 45,687	\$ 24,053	\$ 38,144	\$ 38,144
50-3110 - 47131	2005 COP Interest	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 48000	Miscellaneous Income	\$ 5,892	\$ 7,694	\$ 3,119	\$ 1,000	\$ 1,362	\$ 1,000	\$ 1,000
50-3110 - 48005	Proceeds from Sale	\$ -	\$ 1,315	\$ 5,177	\$ -	\$ -	\$ -	\$ -
50-3110 - 48300	Insurance Claims & Refunds	\$ 3,890	\$ 2,770	\$ 2,825	\$ -	\$ -	\$ -	\$ -
50-3110 - 48305	Water Tower User Fees	\$ 10,752	\$ 10,860	\$ 12,042	\$ 12,042	\$ 8,028	\$ 12,042	\$ 12,042
50-3110 - 48340	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 49206	Falls Sewer Service Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 49210	Water Sales	\$ 2,965,205	\$ 3,318,959	\$ 3,167,872	\$ 3,320,977	\$ 2,003,227	\$ 3,410,000	\$ 3,417,285
50-3110 - 49215	Allowance for Uncollectible	\$ (1)	\$ (1,147)	\$ (412)	\$ -	\$ 185	\$ -	\$ -
50-3110 - 49220	Sewer Sales	\$ 1,298,549	\$ 1,359,679	\$ 1,375,514	\$ 1,350,068	\$ 888,923	\$ 1,382,827	\$ 1,382,827
50-3110 - 49400	Water Tap on Fees	\$ 41,660	\$ 36,615	\$ 34,319	\$ 30,000	\$ 14,280	\$ 30,000	\$ 30,000
50-3110 - 49410	Sewer Tap on Fees	\$ 85,500	\$ 120,000	\$ 58,500	\$ 60,000	\$ 30,000	\$ 40,000	\$ 40,000
<b>TOTAL REVENUE</b>		<b>\$ 4,699,046</b>	<b>\$ 5,454,382</b>	<b>\$ 4,922,522</b>	<b>\$ 4,966,934</b>	<b>\$ 3,125,797</b>	<b>\$ 5,113,307</b>	<b>\$ 5,122,513</b>
50-3110 - 49990	Transfers In	\$ 773,539	\$ 131,151	\$ 48,568	\$ 778,000	\$ -	WCP Lagoon \$ 2,549,279	\$ 2,549,279
<b>TOTALS:</b>		<b>\$ 5,472,585</b>	<b>\$ 5,585,533</b>	<b>\$ 4,971,090</b>	<b>\$ 5,744,934</b>	<b>\$ 3,125,797</b>	<b>\$ 7,662,586</b>	<b>\$ 7,671,792</b>

**Water & Sewer Fund**  
**Department Summary**

<u>Fund</u>	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Administration	\$ 321,916	\$ 402,333	\$ 331,240	\$ 406,467	\$ 213,611	\$ 396,885	\$ 393,775
Production	\$ 1,674,602	\$ 1,736,883	\$ 1,760,041	\$ 1,884,937	\$ 1,225,170	\$ 1,909,538	\$ 1,908,713
Distribution	\$ 723,577	\$ 743,899	\$ 770,750	\$ 1,207,640	\$ 642,379	\$ 1,427,943	\$ 1,416,077
Collection & Treatment	\$ 733,560	\$ 591,519	\$ 796,760	\$ 1,112,239	\$ 469,136	\$ 3,684,216	\$ 3,674,253
Debt Service Fund	\$ 1,611,120	\$ 686,305	\$ 686,873	\$ 670,096	\$ 82,986	\$ 664,883	\$ 664,883
<b>SUBTOTAL</b>	<b>\$ 5,064,775</b>	<b>\$ 4,160,939</b>	<b>\$ 4,345,664</b>	<b>\$ 5,281,379</b>	<b>\$ 2,633,282</b>	<b>\$ 8,083,465</b>	<b>\$ 8,057,701</b>
Transfers Out to Other Funds	\$ 8,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 5,072,868</b>	<b>\$ 4,160,939</b>	<b>\$ 4,345,664</b>	<b>\$ 5,281,379</b>	<b>\$ 2,633,282</b>	<b>\$ 8,083,465</b>	<b>\$ 8,057,701</b>

**Water & Sewer Fund**  
**Line Item Summary**  
**Administration**

	<u>Three Year History</u>			<u>Current Budget</u>	<u>Proposed Budget</u>		
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 156,016	\$ 168,461	\$ 165,389	\$ 184,699	\$ 93,908	\$ 188,427	\$ 186,427
Employee Benefits	\$ 52,943	\$ 107,484	\$ 59,077	\$ 69,765	\$ 41,643	\$ 76,003	\$ 75,693
Occupancy	\$ 15,802	\$ 13,362	\$ 15,509	\$ 18,500	\$ 9,241	\$ 17,500	\$ 17,500
Office Services	\$ 49,261	\$ 47,491	\$ 46,856	\$ 57,100	\$ 32,319	\$ 54,900	\$ 54,600
Travel & Mobile Equipment	\$ 2,774	\$ 2,259	\$ 2,971	\$ 6,500	\$ 1,918	\$ 5,500	\$ 5,500
Materials & Supplies	\$ 314	\$ 524	\$ 404	\$ 1,203	\$ 226	\$ 1,188	\$ 1,188
Special Expenses	\$ 42,236	\$ 59,101	\$ 35,231	\$ 53,100	\$ 19,356	\$ 46,200	\$ 45,700
Capital Outlay	\$ 2,570	\$ 3,651	\$ 5,803	\$ 15,600	\$ 15,000	\$ 7,167	\$ 7,167
Transfers Out	\$ 8,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 330,009</b>	<b>\$ 402,333</b>	<b>\$ 331,240</b>	<b>\$ 406,467</b>	<b>\$ 213,611</b>	<b>\$ 396,885</b>	<b>\$ 393,775</b>
Total Operating Expenses	\$ 319,346	\$ 398,682	\$ 325,437	\$ 390,867	\$ 198,611	\$ 389,718	\$ 386,608
Total Capital Expenses	\$ 10,663	\$ 3,651	\$ 5,803	\$ 15,600	\$ 15,000	\$ 7,167	\$ 7,167
Totals	<b>\$ 330,009</b>	<b>\$ 402,333</b>	<b>\$ 331,240</b>	<b>\$ 406,467</b>	<b>\$ 213,611</b>	<b>\$ 396,885</b>	<b>\$ 393,775</b>

**Water & Sewer Fund**  
**Payroll Detail**  
**Administration**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
25% Wtr Ad	City Administrator	\$ 43.27	\$ 44.27	\$ 44.27	\$ 23,020	\$ 23,020
25% Wtr Ad	City Admin - car allowance monthly	\$ 350.00	\$ 350.00	\$ 350.00	\$ 1,050	\$ 1,050
10% Wtr Ad	Building Commissioner/Public Works Director	\$ 35.82	\$ 36.82	\$ 36.82	\$ 7,659	\$ 7,659
25% Wtr Ad	Foreman	\$ 24.50	\$ 28.53	\$ 28.53	\$ 14,836	\$ 14,836
25% Wtr Ad	Financial Adm. Assistant	\$ 19.93	\$ 20.93	\$ 20.93	\$ 10,884	\$ 10,884
75% Wtr Ad	Utility Billing Clerk	\$ 15.76	\$ 16.76	\$ 16.76	\$ 26,146	\$ 26,146
50% Wtr Ad	Clerk Typist	\$ 14.26	\$ 15.26	\$ 15.26	\$ 15,870	\$ 15,870
50% Wtr Ad	Clerk Typist	\$ 12.26	\$ 13.26	\$ 13.26	\$ 13,790	\$ 13,790
50% Wtr Ad	Skilled	\$ 21.17	\$ 22.17	\$ 22.17	\$ 23,057	\$ 23,057
50% Wtr Ad	Skilled	\$ 17.99	\$ 18.99	\$ 18.99	\$ 19,750	\$ 19,750
100% Wtr Ad	Summer Intern (11 weeks)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 4,400	\$ 4,400
100% Wtr Ad	Summer Intern (11 weeks)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 4,400	\$ 4,400
	Merit				\$ 390	\$ 390
	Health Incentive				\$ 195	\$ 195
	Safety Class				\$ 780	\$ 780
	Retirement Bonus				\$ -	\$ -
	<b>SUBTOTAL</b>				<b>\$ 166,227</b>	<b>\$ 166,227</b>
	Overtime				\$ 3,000	\$ 2,000
	<b>TOTAL WATER ADMINISTRATION PAYROLL</b>				<b>\$ 169,227</b>	<b>\$ 168,227</b>

**Water & Sewer Fund Expenditures**  
**Administration**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3110 - 51000	Regular Salaries	\$ 145,682	\$ 157,720	\$ 157,131	\$ 149,999	\$ 86,374	\$ 157,427	\$ 157,427
50-3110 - 51100	Overtime	\$ 118	\$ 207	\$ 175	\$ 3,000	\$ -	\$ 3,000	\$ 2,000
50-3110 - 51190	Other Personal Services	\$ 1,424	\$ 1,414	\$ 3,332	\$ 3,600	\$ 2,304	\$ 3,600	\$ 3,600
50-3110 - 51200	Summer Help Salaries	\$ -	\$ -	\$ -	\$ 8,800	\$ -	\$ 8,800	\$ 8,800
50-3110 - 51400	Legal Fees	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 1,000
50-3110 - 51450	Bank & Trustee Fees	\$ -	\$ -	\$ 619	\$ 700	\$ 465	\$ 900	\$ 900
50-3110 - 51456	Collection Agency Fees	\$ 3,711	\$ 3,830	\$ 83	\$ 3,000	\$ 176	\$ 2,000	\$ 2,000
50-3110 - 51500	Engineering Fees	\$ 1,018	\$ 1,230	\$ 49	\$ 4,000	\$ -	\$ 2,000	\$ 2,000
50-3110 - 51510	Exams & Physicals	\$ 363	\$ 210	\$ -	\$ 500	\$ 489	\$ 600	\$ 600
50-3110 - 51600	Auditing	\$ 3,700	\$ 3,850	\$ 4,000	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
50-3110 - 51800	Computer Services	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 4,000	\$ 4,000
50-3110 - 52000	Health Insurance	\$ 23,375	\$ 22,856	\$ 22,799	\$ 24,807	\$ 18,080	\$ 29,651	\$ 29,579
50-3110 - 52050	HRA - Health Reimbursement	\$ 1,911	\$ 4,475	\$ 154	\$ 2,800	\$ 557	\$ 2,765	\$ 2,765
50-3110 - 52100	Life Insurance	\$ 352	\$ 387	\$ 368	\$ 461	\$ 321	\$ 445	\$ 445
50-3110 - 52200	Retirement	\$ 22,357	\$ 25,279	\$ 20,502	\$ 23,256	\$ 13,619	\$ 25,990	\$ 25,828
50-3110 - 52210	401A Match	\$ 3,477	\$ 4,263	\$ 3,656	\$ 4,063	\$ 2,662	\$ 4,206	\$ 4,206
50-3110 - 52300	Social Security	\$ 10,967	\$ 11,483	\$ 11,598	\$ 12,378	\$ 6,404	\$ 12,946	\$ 12,870
50-3110 - 52400	Unemployment Compensation	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
50-3110 - 52512	Net Pension Obligations	\$ (9,496)	\$ 38,741	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 53000	Water Service	\$ 1,732	\$ 1,700	\$ 2,369	\$ 2,500	\$ 1,211	\$ 2,500	\$ 2,500
50-3110 - 53100	Electricity	\$ 7,830	\$ 6,918	\$ 7,331	\$ 8,500	\$ 5,037	\$ 7,500	\$ 7,500
50-3110 - 53200	Gas or Heat	\$ 2,691	\$ 1,617	\$ 1,948	\$ 3,000	\$ 2,530	\$ 3,000	\$ 3,000
50-3110 - 53300	Bldg./Grounds Maintenance	\$ 2,900	\$ 2,865	\$ 3,066	\$ 3,500	\$ 398	\$ 3,000	\$ 3,000
50-3110 - 53500	Maintenance Supplies	\$ 649	\$ 262	\$ 795	\$ 1,000	\$ 65	\$ 1,500	\$ 1,500
50-3110 - 54000	Postage	\$ 27,210	\$ 27,508	\$ 26,327	\$ 30,000	\$ 17,426	\$ 30,000	\$ 30,000
50-3110 - 54200	Telephone	\$ 3,500	\$ 2,640	\$ 2,736	\$ 3,200	\$ 1,269	\$ 3,000	\$ 2,700
50-3110 - 54300	Office Supplies	\$ 978	\$ 1,540	\$ 883	\$ 2,000	\$ 424	\$ 1,500	\$ 1,500
50-3110 - 54400	Printing	\$ 5,937	\$ 3,529	\$ 1,043	\$ 6,000	\$ 1,939	\$ 4,000	\$ 4,000
50-3110 - 54500	Office Equipment Maint. (phones)	\$ -	\$ -	\$ 427	\$ -	\$ -	\$ 500	\$ 500
50-3110 - 54550	Maintenance Contracts	\$ 8,657	\$ 8,986	\$ 12,152	\$ 12,500	\$ 9,617	\$ 12,500	\$ 12,500
50-3110 - 54560	Office Equipment Rental	\$ 2,979	\$ 3,288	\$ 3,288	\$ 3,400	\$ 1,644	\$ 3,400	\$ 3,400
50-3110 - 55100	Gas, Oil & Antifreeze	\$ 2,774	\$ 2,126	\$ 2,228	\$ 3,500	\$ 1,918	\$ 3,500	\$ 3,500
50-3110 - 55350	Light Equipment Maint.	\$ -	\$ 133	\$ 743	\$ 3,000	\$ -	\$ 2,000	\$ 2,000
50-3110 - 56400	Uniform Expense	\$ 314	\$ 430	\$ 404	\$ 703	\$ 202	\$ 688	\$ 688
50-3110 - 56460	Safety Supplies	\$ -	\$ 94	\$ -	\$ 500	\$ 24	\$ 500	\$ 500
50-3110 - 57000	Dues Subscriptions	\$ 2,252	\$ 2,706	\$ 2,944	\$ 3,000	\$ 2,161	\$ 3,000	\$ 3,000
50-3110 - 57010	Training, Travel & Lodging	\$ 5,265	\$ 8,011	\$ 2,621	\$ 9,000	\$ 3,090	\$ 6,500	\$ 6,500
50-3110 - 57100	Advertising	\$ 214	\$ 187	\$ 245	\$ 300	\$ 57	\$ 300	\$ 300
50-3110 - 57200	Insurance/Bonds	\$ 11,867	\$ 11,660	\$ 13,242	\$ 13,100	\$ 8,398	\$ 12,800	\$ 12,800

**Water & Sewer Fund Expenditures**  
**Administration**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3110 - 57307	Gain/Loss on Disposal	\$ 21,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 57309	Write-off of bad debt	\$ (593)	\$ 34,400	\$ 13,791	\$ 24,000	\$ 5,446	\$ 20,000	\$ 20,000
50-3110 - 57360	County Fees to Collect Taxes	\$ 94	\$ 94	\$ 94	\$ 200	\$ 94	\$ 100	\$ 100
50-3110 - 57500	Water Testing	\$ 1,952	\$ 1,863	\$ 2,170	\$ 2,000	\$ 83	\$ 2,000	\$ 2,000
50-3110 - 57999	Other Misc. Special Expenses	\$ 82	\$ 180	\$ 124	\$ 1,500	\$ 27	\$ 1,500	\$ 1,000
50-3110 - 59200	Building Improvements	\$ 2,570	\$ 1,651	\$ 107	\$ -	\$ -	\$ 6,000	\$ 6,000
50-3110 - 59210	Office Furniture	\$ -	\$ -	\$ 1,244	\$ -	\$ -	\$ -	\$ -
50-3110 - 59400	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167	\$ 1,167
50-3110 - 59401	IT Equipment Lease-Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 59402	IT Equipment Lease-Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3110 - 59410	Computer	\$ -	\$ 2,000	\$ -	\$ 600	\$ -	\$ -	\$ -
50-3110 - 59600	Light Equipment	\$ -	\$ -	\$ 4,202	\$ -	\$ -	\$ -	\$ -
50-3110 - 59999	Other Capital Outlay	\$ -	\$ -	\$ 250	\$ 15,000	\$ 15,000	\$ -	\$ -
50-3110 - 60060	Transfers out to General (capital)	\$ 8,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 330,009</b>	<b>\$ 402,333</b>	<b>\$ 331,240</b>	<b>\$ 406,467</b>	<b>\$ 213,611</b>	<b>\$ 396,885</b>	<b>\$ 393,775</b>
Total Operating Expenses		\$ 319,346	\$ 398,682	\$ 325,437	\$ 390,867	\$ 198,611	\$ 389,718	\$ 386,608
Total Capital Expenses		\$ 10,663	\$ 3,651	\$ 5,803	\$ 15,600	\$ 15,000	\$ 7,167	\$ 7,167
Totals		<b>\$ 330,009</b>	<b>\$ 402,333</b>	<b>\$ 331,240</b>	<b>\$ 406,467</b>	<b>\$ 213,611</b>	<b>\$ 396,885</b>	<b>\$ 393,775</b>
Operating % Increase Vs. Last Year							-0.29%	-1.09%
Capital % Increase Vs. Last Year							-54.06%	-54.06%
<b>Total % Increase Vs. Last Year</b>							<b>-2.36%</b>	<b>-3.12%</b>

**Water & Sewer Fund Expenditures**  
**Capital Outlay Detail**  
**Administration**

		<b><u>Dept. Head</u></b> <b><u>Request</u></b> <b><u>2018-2019</u></b>	<b><u>Capital</u></b> <b><u>Approved</u></b> <b><u>2018-2019</u></b>
<b><u>Personnel (includes benefits):</u></b>			
		\$ -	\$ -
Total		<u>\$ -</u>	<u>\$ -</u>
<b><u>Building Improvements</u></b>			
roof replacement - PW bldg estimated \$3/sq ft for total \$18,000	33.33%	\$ 6,000	\$ 6,000
Total		<u>\$ 6,000</u>	<u>\$ 6,000</u>
<b><u>Office Equipment</u></b>			
upgrade phone system at PW's estimated total \$3,500	33.33%	\$ 1,167	\$ 1,167
Total		<u>\$ 1,167</u>	<u>\$ 1,167</u>
<b><u>Light Equipment</u></b>			
		\$ -	\$ -
Total		<u>\$ -</u>	<u>\$ -</u>
<b><u>Other Capital Outlay</u></b>			
		\$ -	\$ -
Total		<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL CAPITAL OUTLAY</b>		<u>\$ 7,167</u>	<u>\$ 7,167</u>
 <b><u>Five Year Capital Expenditure Plan:</u></b> <b><u>2019-2020, 2020-2021</u></b>			
 <b><u>2021-2022</u></b>			
Meter Reading system		\$ 40,000	
 <b><u>2022-2023, 2023-2024</u></b>			

**Water & Sewer Fund**  
**Line Item Summary**  
**Production**

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>Current Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
Personal Services	\$ 18,127	\$ 20,739	\$ 16,916	\$ 18,831	\$ 9,595	\$ 17,416	\$ 16,916
Employee Benefits	\$ 6,565	\$ 6,568	\$ 5,313	\$ 6,116	\$ 3,654	\$ 7,082	\$ 6,957
Occupancy	\$ 24,337	\$ 12,094	\$ 9,418	\$ 27,000	\$ 3,481	\$ 14,000	\$ 14,000
Office Services	\$ 891	\$ 630	\$ 734	\$ 1,000	\$ 516	\$ 1,500	\$ 1,500
Travel & Mobile Equipment	\$ 2,774	\$ 2,132	\$ 2,190	\$ 3,900	\$ 1,918	\$ 3,400	\$ 3,400
Materials & Supplies	\$ 3,555	\$ 695	\$ 88	\$ 1,440	\$ 42	\$ 1,440	\$ 1,240
Special Expenses	\$ 5,890	\$ 6,084	\$ 5,344	\$ 9,900	\$ 3,114	\$ 7,800	\$ 7,800
Water Purchased	\$ 1,591,045	\$ 1,682,868	\$ 1,710,390	\$ 1,806,750	\$ 1,202,850	\$ 1,846,900	\$ 1,846,900
Capital Outlay	\$ 21,418	\$ 5,073	\$ 9,648	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL</b>	<b>\$ 1,674,602</b>	<b>\$ 1,736,883</b>	<b>\$ 1,760,041</b>	<b>\$ 1,884,937</b>	<b>\$ 1,225,170</b>	<b>\$ 1,909,538</b>	<b>\$ 1,908,713</b>
Total Operating Expenses	\$ 1,653,184	\$ 1,731,810	\$ 1,750,393	\$ 1,874,937	\$ 1,225,170	\$ 1,899,538	\$ 1,898,713
Total Capital Expenses	\$ 21,418	\$ 5,073	\$ 9,648	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Totals	<b>\$ 1,674,602</b>	<b>\$ 1,736,883</b>	<b>\$ 1,760,041</b>	<b>\$ 1,884,937</b>	<b>\$ 1,225,170</b>	<b>\$ 1,909,538</b>	<b>\$ 1,908,713</b>

**Water & Sewer Fund**  
**Payroll Detail**  
**Production**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
15% Wtr-Pr	Foreman	\$ 24.50	\$ 28.53	\$ 28.53	\$ 8,901	\$ 8,901
15% Wtr-Pr	Skilled	\$ 21.17	\$ 22.17	\$ 22.17	\$ 6,917	\$ 6,917
	Merit				\$ 32	\$ 32
	Health Incentive				\$ 16	\$ 16
	Safety Class				\$ -	\$ -
	<b>SUBTOTAL</b>				\$ 15,866	\$ 15,866
	Overtime				\$ 1,500	\$ 1,000
	<b>TOTAL WATER PRODUCTION PAYROLL</b>				<b>\$ 17,366</b>	<b>\$ 16,866</b>

**Water & Sewer Fund**  
**Production**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3120 - 51000	Regular Salaries	\$ 15,140	\$ 17,654	\$ 14,557	\$ 14,281	\$ 8,200	\$ 15,866	\$ 15,866
50-3120 - 51100	Overtime	\$ 1,074	\$ 167	\$ 580	\$ 1,500	\$ 369	\$ 1,500	\$ 1,000
50-3120 - 51500	Engineering Fees	\$ 1,845	\$ 2,884	\$ 1,779	\$ 3,000	\$ 988	\$ -	\$ -
50-3120 - 51510	Exams & Physicals	\$ 68	\$ 34	\$ -	\$ 50	\$ 38	\$ 50	\$ 50
50-3120 - 52000	Health Insurance	\$ 2,348	\$ 2,078	\$ 1,788	\$ 1,948	\$ 1,420	\$ 2,371	\$ 2,365
50-3120 - 52050	HRA - Health Reimbursement	\$ -	\$ 25	\$ -	\$ 315	\$ 5	\$ 315	\$ 315
50-3120 - 52100	Life Insurance	\$ 35	\$ 36	\$ 37	\$ 47	\$ 31	\$ 45	\$ 45
50-3120 - 52200	Retirement	\$ 2,501	\$ 2,656	\$ 2,260	\$ 2,399	\$ 1,491	\$ 2,814	\$ 2,733
50-3120 - 52210	401A Match	\$ 441	\$ 429	\$ 197	\$ 199	\$ 132	\$ 208	\$ 208
50-3120 - 52300	Social Security	\$ 1,240	\$ 1,344	\$ 1,031	\$ 1,208	\$ 575	\$ 1,329	\$ 1,291
50-3120 - 52512	Net Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3120 - 53100	Electricity - Wells	\$ 23,895	\$ 11,015	\$ 8,672	\$ 26,000	\$ 3,169	\$ 13,000	\$ 13,000
50-3120 - 53310	Well Building Maintenance	\$ 442	\$ 1,079	\$ 746	\$ 1,000	\$ 312	\$ 1,000	\$ 1,000
50-3120 - 54200	Telephone	\$ 891	\$ 630	\$ 734	\$ 1,000	\$ 516	\$ 1,500	\$ 1,500
50-3120 - 55100	Gas, Oil & Antifreeze	\$ 2,774	\$ 2,126	\$ 2,190	\$ 3,500	\$ 1,918	\$ 3,000	\$ 3,000
50-3120 - 55350	Light Equipment Maint.	\$ -	\$ 6	\$ -	\$ 400	\$ -	\$ 400	\$ 400
50-3120 - 56400	Uniform Expense	\$ 88	\$ 79	\$ 88	\$ 90	\$ 42	\$ 90	\$ 90
50-3120 - 56460	Safety Supplies	\$ 56	\$ 29	\$ -	\$ 150	\$ -	\$ 150	\$ 150
50-3120 - 56550	Chemicals	\$ 3,411	\$ 587	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,000
50-3120 - 57200	Insurance/Bonds	\$ 1,255	\$ 1,315	\$ 1,398	\$ 1,400	\$ 852	\$ 1,300	\$ 1,300
50-3120 - 57330	Grass & Weed Cutting	\$ 3,455	\$ 3,015	\$ 3,045	\$ 5,000	\$ 1,380	\$ 4,000	\$ 4,000
50-3120 - 57905	Well Maintenance & Repair	\$ 1,108	\$ 1,546	\$ 901	\$ 3,000	\$ 882	\$ 2,000	\$ 2,000
50-3120 - 57999	Other Misc. Special Exp.	\$ 72	\$ 208	\$ -	\$ 500	\$ -	\$ 500	\$ 500
50-3120 - 58000	JCWA Purchased Water	\$ 1,591,045	\$ 1,682,868	\$ 1,710,390	\$ 1,806,750	\$ 1,202,850	\$ 1,846,900	\$ 1,846,900
50-3120 - 59700	Heavy Equipment	\$ -	\$ -	\$ 898	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
50-3120 - 59999	Other Capital Outlay	\$ 21,418	\$ 5,073	\$ 8,750	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 1,674,602</b>	<b>\$ 1,736,883</b>	<b>\$ 1,760,041</b>	<b>\$ 1,884,937</b>	<b>\$ 1,225,170</b>	<b>\$ 1,909,538</b>	<b>\$ 1,908,713</b>
Total Operating Expenses		\$ 1,653,184	\$ 1,731,810	\$ 1,750,393	\$ 1,874,937	\$ 1,225,170	\$ 1,899,538	\$ 1,898,713
Total Capital Expenses		\$ 21,418	\$ 5,073	\$ 9,648	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
<b>Totals</b>		<b>\$ 1,674,602</b>	<b>\$ 1,736,883</b>	<b>\$ 1,760,041</b>	<b>\$ 1,884,937</b>	<b>\$ 1,225,170</b>	<b>\$ 1,909,538</b>	<b>\$ 1,908,713</b>
					Operating % Increase Vs. Last Year		1.31%	1.27%
					Capital % Increase Vs. Last Year		0.00%	- - -
					<b>Total % Increase Vs. Last Year</b>		<b>1.31%</b>	<b>1.26%</b>

**Water & Sewer Fund Expenditures**  
**Capital Outlay Detail**  
**Production**

		<b><u>Dept. Head</u></b> <b><u>Request</u></b> <b><u>2018-2019</u></b>	<b><u>Capital</u></b> <b><u>Approved</u></b> <b><u>2018-2019</u></b>
<b><u>Personnel (includes benefits):</u></b>			
		\$ -	\$ -
<b>Total</b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>Heavy Equipment</u></b>			
fence around generator at well #8	REBUDGET	\$ 10,000	\$ 10,000
<b>Total</b>		<b><u>\$ 10,000</u></b>	<b><u>\$ 10,000</u></b>
<b><u>Other Capital Outlay:</u></b>			
		\$ -	\$ -
<b>Total</b>		<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Total Capital</b>		<b><u>\$ 10,000</u></b>	<b><u>\$ 10,000</u></b>

**Five Year Capital Expenditure Plan:**

**2019-2020**

**2020-2021**

**2021-2022**

**2022-2023**

**2023-2024**

**Water & Sewer Fund**  
**Line Item Summary**  
**Distribution**

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>Current Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 299,621	\$ 292,568	\$ 309,079	\$ 387,000	\$ 200,580	\$ 403,981	\$ 398,981
Employee Benefits	\$ 116,335	\$ 118,043	\$ 123,134	\$ 158,483	\$ 94,348	\$ 178,664	\$ 177,298
Occupancy	\$ 17,958	\$ 16,072	\$ 17,153	\$ 22,900	\$ 13,458	\$ 34,900	\$ 34,900
Office Services	\$ 888	\$ 862	\$ 184	\$ 900	\$ 85	\$ 200	\$ 200
Travel & Mobile Equipment	\$ 60,338	\$ 50,889	\$ 65,081	\$ 72,500	\$ 45,217	\$ 74,500	\$ 69,500
Materials & Supplies	\$ 191,800	\$ 218,907	\$ 203,947	\$ 229,098	\$ 124,108	\$ 246,598	\$ 246,098
Special Expenses	\$ 35,848	\$ 36,496	\$ 37,637	\$ 39,800	\$ 20,505	\$ 36,300	\$ 36,300
Capital Outlay	\$ 789	\$ 10,062	\$ 14,535	\$ 296,959	\$ 144,078	\$ 452,800	\$ 452,800
<b>TOTAL</b>	<b>\$ 723,577</b>	<b>\$ 743,899</b>	<b>\$ 770,750</b>	<b>\$ 1,207,640</b>	<b>\$ 642,379</b>	<b>\$ 1,427,943</b>	<b>\$ 1,416,077</b>
Total Operating Expenses	\$ 722,788	\$ 733,837	\$ 756,215	\$ 910,681	\$ 498,301	\$ 975,143	\$ 963,277
Total Capital Expenses	\$ 789	\$ 10,062	\$ 14,535	\$ 296,959	\$ 144,078	\$ 452,800	\$ 452,800
Totals	<b>\$ 723,577</b>	<b>\$ 743,899</b>	<b>\$ 770,750</b>	<b>\$ 1,207,640</b>	<b>\$ 642,379</b>	<b>\$ 1,427,943</b>	<b>\$ 1,416,077</b>

**Water & Sewer Fund**  
**Payroll Detail**  
**Distribution**

<u>Allocation</u>	<u>Position Title</u>	<u>Current</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u>	<u>New</u> <u>Classification</u>	<u>Department</u> <u>Head Request</u> <u>2018-2019</u>	<u>Salary</u> <u>Approved</u> <u>2018-2019</u>
10%	Wtr-Ds Building Commissioner/Public Works Director	\$ 35.82	\$ 36.82	\$ 36.82	\$ 7,659	\$ 7,659
40%	Wtr-Ds Foreman	\$ 24.50	\$ 28.53	\$ 28.53	\$ 23,737	\$ 23,737
100%	Wtr-Ds Skilled	\$ 23.52	\$ 24.52	\$ 24.52	\$ 51,002	\$ 51,002
15%	Wtr-Ds Skilled	\$ 21.17	\$ 22.17	\$ 22.17	\$ 6,917	\$ 6,917
100%	Wtr-Ds Skilled	\$ 20.78	\$ 21.78	\$ 21.78	\$ 45,302	\$ 45,302
100%	Wtr-Ds Skilled	\$ 19.45	\$ 20.45	\$ 20.45	\$ 42,536	\$ 42,536
100%	Wtr-Ds Skilled	\$ 19.08	\$ 20.08	\$ 20.08	\$ 41,766	\$ 41,766
100%	Wtr-Ds Skilled	\$ 23.52	\$ 24.52	\$ 24.52	\$ 51,002	\$ 51,002
100%	Wtr-Ds Skilled	\$ 15.49	\$ 16.49	\$ 16.49	\$ 34,299	\$ 34,299
100%	Wtr-Ds Laborer	\$ 14.79	\$ 15.79	\$ 15.79	\$ 32,843	\$ 32,843
100%	Wtr-Ds Laborer	\$ 12.79	\$ 13.79	\$ 13.79	\$ 28,683	\$ 28,683
	Merit				\$ 937	\$ 937
	Health Incentive				\$ 468	\$ 468
	Safety Class				\$ 30	\$ 30
	<b>SUBTOTAL</b>				\$ 367,181	\$ 367,181
	Overtime				\$ 30,000	\$ 25,000
	<b>TOTAL WATER DISTRIBUTION PAYROLL</b>				<b>\$ 397,181</b>	<b>\$ 392,181</b>

**Water & Sewer Fund**  
**Distribution**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3150 - 51000	Regular Salaries	\$ 267,290	\$ 260,629	\$ 289,762	\$ 347,100	\$ 185,759	\$ 367,181	\$ 367,181
50-3150 - 51100	Overtime	\$ 23,864	\$ 24,695	\$ 14,037	\$ 30,000	\$ 13,114	\$ 30,000	\$ 25,000
50-3150 - 51190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3150 - 51440	Mo. One Call Fee's	\$ 1,882	\$ 1,677	\$ 1,474	\$ 3,000	\$ 478	\$ 2,000	\$ 2,000
50-3150 - 51450	Bank & DNR Fee's - 2001C	\$ 3,532	\$ 3,492	\$ 3,342	\$ 3,600	\$ 159	\$ 3,500	\$ 3,500
50-3150 - 51500	Engineering Fees	\$ 1,484	\$ 1,357	\$ -	\$ 2,000	\$ -	\$ -	\$ -
50-3150 - 51510	Exams & Physicals	\$ 1,569	\$ 718	\$ 464	\$ 1,300	\$ 1,070	\$ 1,300	\$ 1,300
50-3150 - 52000	Health Insurance	\$ 52,771	\$ 46,259	\$ 51,712	\$ 57,272	\$ 40,166	\$ 69,566	\$ 69,393
50-3150 - 52050	HRA - Health Reimbursement	\$ 1,425	\$ 3,448	\$ 85	\$ 8,505	\$ 4,660	\$ 8,505	\$ 8,505
50-3150 - 52100	Life Insurance	\$ 882	\$ 843	\$ 931	\$ 1,155	\$ 777	\$ 1,140	\$ 1,140
50-3150 - 52200	Retirement	\$ 38,063	\$ 43,085	\$ 45,250	\$ 57,320	\$ 32,394	\$ 64,344	\$ 63,534
50-3150 - 52210	401A Match	\$ 1,991	\$ 3,881	\$ 3,581	\$ 5,382	\$ 2,055	\$ 4,724	\$ 4,724
50-3150 - 52300	Social Security	\$ 21,203	\$ 20,527	\$ 21,575	\$ 28,849	\$ 14,296	\$ 30,385	\$ 30,002
50-3150 - 52512	Net Pension Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3150 - 53100	Electricity	\$ 12,256	\$ 10,818	\$ 10,935	\$ 12,900	\$ 7,907	\$ 12,900	\$ 12,900
50-3150 - 53300	Bldg./Grounds Maintenance	\$ 1,126	\$ 1,504	\$ 3,176	\$ 2,500	\$ 2,521	\$ 3,000	\$ 3,000
50-3150 - 53340	Tank Maintenance	\$ 305	\$ 3,053	\$ 1,942	\$ 3,500	\$ 2,475	\$ 15,000	\$ 15,000
50-3150 - 53345	Booster Maintenance	\$ 4,271	\$ 697	\$ 1,100	\$ 4,000	\$ 555	\$ 4,000	\$ 4,000
50-3150 - 54200	Telephone	\$ 888	\$ 862	\$ 184	\$ 900	\$ 85	\$ 200	\$ 200
50-3150 - 54550	Maintenance Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3150 - 55100	Gas, Oil & Antifreeze	\$ 21,187	\$ 15,171	\$ 18,741	\$ 24,000	\$ 15,104	\$ 24,000	\$ 24,000
50-3150 - 55350	Light Equipment Maint.	\$ 6,912	\$ 9,937	\$ 10,690	\$ 10,500	\$ 9,169	\$ 13,000	\$ 13,000
50-3150 - 55400	Heavy Equipment Maint.	\$ 29,439	\$ 25,666	\$ 35,272	\$ 35,000	\$ 20,134	\$ 35,000	\$ 30,000
50-3150 - 55500	Equipment Rental	\$ 2,800	\$ 115	\$ 378	\$ 3,000	\$ 810	\$ 2,500	\$ 2,500
50-3150 - 56250	Meter New & Replacement	\$ 124,999	\$ 98,497	\$ 125,399	\$ 125,000	\$ 97,589	\$ 150,000	\$ 150,000
50-3150 - 56400	Uniform Expense	\$ 2,732	\$ 2,552	\$ 2,815	\$ 2,598	\$ 1,591	\$ 2,598	\$ 2,598
50-3150 - 56450	Tools	\$ 7,848	\$ 8,018	\$ 8,012	\$ 8,000	\$ 4,948	\$ 7,000	\$ 7,000
50-3150 - 56460	Safety Supplies	\$ 4,328	\$ 4,422	\$ 2,930	\$ 5,000	\$ 2,889	\$ 3,500	\$ 3,500
50-3150 - 56650	Rock	\$ -	\$ 2,051	\$ 2,970	\$ 3,500	\$ -	\$ 3,500	\$ 3,000
50-3150 - 56692	Fire Hydrants	\$ 15,252	\$ 17,649	\$ 5,840	\$ 20,000	\$ 9,457	\$ 15,000	\$ 15,000
50-3150 - 56695	Water Main Maintenance	\$ 21,910	\$ 35,696	\$ 30,900	\$ 35,000	\$ 10,206	\$ 35,000	\$ 35,000
50-3150 - 56696	Water Service Maintenance	\$ 28,706	\$ 8,385	\$ 34,421	\$ 30,000	\$ 6,022	\$ 30,000	\$ 30,000
50-3150 - 56951	Inventory Contra Account	\$ (13,975)	\$ 41,637	\$ (9,340)	\$ -	\$ (8,594)	\$ -	\$ -
50-3150 - 57200	Insurance/Bonds	\$ 28,330	\$ 28,185	\$ 32,314	\$ 31,300	\$ 20,050	\$ 31,300	\$ 31,300
50-3150 - 57999	Other Misc. Special Expenses	\$ 7,518	\$ 8,311	\$ 5,323	\$ 8,500	\$ 455	\$ 5,000	\$ 5,000
50-3150 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 2,651	\$ 17,000	\$ 17,000
50-3150 - 59600	Light Equipment	\$ -	\$ 36	\$ 7,347	\$ 4,800	\$ 4,022	\$ 48,000	\$ 48,000
50-3150 - 59700	Heavy Equipment	\$ -	\$ 9,459	\$ -	\$ 9,959	\$ 9,959	\$ 150,000	\$ 150,000
50-3150 - 59999	Other Capital Outlay	\$ 789	\$ 567	\$ 7,188	\$ 282,200	\$ 127,446	\$ 237,800	\$ 237,800
<b>TOTALS:</b>		<b>\$ 723,577</b>	<b>\$ 743,899</b>	<b>\$ 770,750</b>	<b>\$ 1,207,640</b>	<b>\$ 642,379</b>	<b>\$ 1,427,943</b>	<b>\$ 1,416,077</b>

**Water & Sewer Fund**  
**Distribution**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
	Total Operating Expenses	\$ 722,788	\$ 733,837	\$ 756,215	\$ 910,681	\$ 498,301	\$ 975,143	\$ 963,277
	Total Capital Expenses	\$ 789	\$ 10,062	\$ 14,535	\$ 296,959	\$ 144,078	\$ 452,800	\$ 452,800
	<b>Totals</b>	<b>\$ 723,577</b>	<b>\$ 743,899</b>	<b>\$ 770,750</b>	<b>\$ 1,207,640</b>	<b>\$ 642,379</b>	<b>\$ 1,427,943</b>	<b>\$ 1,416,077</b>
					Operating % Increase vs. Last Year		7.08%	5.78%
					Capital % Increase vs. Last Year		52.48%	52.48%
					<b>Total % Increase vs. Last Year</b>		<b>18.24%</b>	<b>17.26%</b>

**Water & Sewer Fund Expenditures**  
**Capital Outlay Detail**  
**Distribution**

			<b>Dept. Head Request 2018-2019</b>	<b>Capital Approved 2018-2019</b>
<b>Personnel (includes benefits):</b>				
			\$ -	\$ -
			\$ -	\$ -
<b>Total</b>			<b>\$ -</b>	<b>\$ -</b>
<b>Building Improvements</b>				
40' x 63' pole barn with foundation (materials only)	50.00%	<b>REBUDGET</b>	\$ 17,000	\$ 17,000
			\$ -	\$ -
<b>Total</b>			<b>\$ 17,000</b>	<b>\$ 17,000</b>
<b>Light Equipment:</b>				
2019 Ford F-250 4x4 reg cab pickup			\$ 26,000	\$ 26,000
utility bed for truck 1 (Vehicle Maint) - total cost \$11,000	50.00%		\$ 5,500	\$ 5,500
breaker for Bobcat excavator - total cost \$6,500	50.00%		\$ 3,250	\$ 3,250
message sign	50.00%		\$ 8,250	\$ 8,250
utility locator			\$ 5,000	\$ 5,000
<b>Total</b>			<b>\$ 48,000</b>	<b>\$ 48,000</b>
<b>Heavy Equipment:</b>				
2019 International tandem dump truck			\$ 150,000	\$ 150,000
<b>Total</b>			<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Other Capital Outlay</b>				
Pounds Road storage tank - cleaned & coated - interior and exterior		<b>REBUDGET</b>	\$ 98,000	\$ 98,000
Well # 8 storage tank - coated - exterior		<b>REBUDGET</b>	\$ 19,800	\$ 19,800
water main replacement - Bluff City, Old Tanglewood, 5th, 3rd, Gray, Moore			\$ 120,000	\$ 120,000
electrical controls at Twin and Elevated tanks		completed in 2016/17		
<b>Total</b>			<b>\$ 237,800</b>	<b>\$ 237,800</b>
<b>Total Capital Outlay</b>			<b>\$ 452,800</b>	<b>\$ 452,800</b>

**Water & Sewer Fund Expenditures**  
**Capital Outlay Detail**  
**Distribution - (continued)**

Five Year Capital Expenditure Plan:

<b><u>2019-2020</u></b>	
Bobcat/Excavator (replace 2003 S250)	\$ 85,000
Paint Lowe's Elevated Tank	\$ 85,000

<b><u>2020-2021</u></b>	
Tandem Dump Truck (replace 2003)	\$ 125,000
Pick Up Truck (replace 2005)	\$ 22,000
Water Main replacement	\$ 75,000

<b><u>2021-2022</u></b>	
Bobcat skid loader	\$ 45,000
Water main replacement (various areas)	\$ 75,000
Add additional laborer	\$ 55,000

<b><u>2022-2023</u></b>	
Water main replacement (various areas)	\$ 75,000
Pick Up Truck (replace 2006)	\$ 23,000

<b><u>2023-2024</u></b>	
Water main replacement (various areas)	\$ 75,000

**Water & Sewer Fund**  
**Line Item Summary**  
**Collection & Treatment**

	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
	<u>Actual Expenditures 2014-2015</u>	<u>Actual Expenditures 2015-2016</u>	<u>Actual Expenditures 2016-2017</u>	<u>AMENDED Budget 2017-2018</u>	<u>Expenditures Through 5/31/2018</u>	<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
Personal Services	\$ 159,505	\$ 139,470	\$ 129,099	\$ 133,384	\$ 69,572	\$ 138,248	\$ 138,248
Employee Benefits	\$ 47,600	\$ 50,008	\$ 75,657	\$ 55,232	\$ 35,216	\$ 63,443	\$ 63,380
Occupancy	\$ 70,504	\$ 58,977	\$ 63,323	\$ 75,500	\$ 36,359	\$ 77,750	\$ 77,750
Office Services	\$ 453	\$ 439	\$ 413	\$ 600	\$ 255	\$ 600	\$ 600
Travel & Mobile Equipment	\$ 41,160	\$ 23,022	\$ 32,741	\$ 33,500	\$ 12,037	\$ 32,500	\$ 29,500
Materials & Supplies	\$ 13,888	\$ 6,728	\$ 1,765	\$ 10,673	\$ 2,350	\$ 10,173	\$ 8,173
Special Expenses	\$ 303,027	\$ 299,850	\$ 466,105	\$ 433,850	\$ 280,184	\$ 497,223	\$ 492,323
Capital Outlay	\$ 97,423	\$ 13,025	\$ 27,657	\$ 369,500	\$ 33,163	\$ 2,864,279	\$ 2,864,279
<b>TOTAL</b>	<b>\$ 733,560</b>	<b>\$ 591,519</b>	<b>\$ 796,760</b>	<b>\$ 1,112,239</b>	<b>\$ 469,136</b>	<b>\$ 3,684,216</b>	<b>\$ 3,674,253</b>
Total Operating Expenses	\$ 636,137	\$ 578,494	\$ 769,103	\$ 742,739	\$ 435,973	\$ 819,937	\$ 809,974
Total Capital Expenses	\$ 97,423	\$ 13,025	\$ 27,657	\$ 369,500	\$ 33,163	\$ 2,864,279	\$ 2,864,279
Totals	<b>\$ 733,560</b>	<b>\$ 591,519</b>	<b>\$ 796,760</b>	<b>\$ 1,112,239</b>	<b>\$ 469,136</b>	<b>\$ 3,684,216</b>	<b>\$ 3,674,253</b>

**Water & Sewer Fund**  
**Payroll Detail**  
**Collection & Treatment**

<u>Allocation</u>	<u>Position Title</u>	<u>Current Classification</u>	<u>Department Head Request</u>	<u>New Classification</u>	<u>Department Head Request 2018-2019</u>	<u>Salary Approved 2018-2019</u>
10% Wtr-Co	Building Commissioner/Public Works Director	\$ 35.82	\$ 36.82	\$ 36.82	\$ 7,659	\$ 7,659
20% Wtr-Co	Foreman	\$ 24.50	\$ 28.53	\$ 28.53	\$ 11,868	\$ 11,868
25% Wtr-Co	Utility Billing Clerk	\$ 15.76	\$ 16.76	\$ 16.76	\$ 8,715	\$ 8,715
10% Wtr-Co	Skilled	\$ 21.17	\$ 22.17	\$ 22.17	\$ 4,611	\$ 4,611
50% Wtr-Co	Skilled	\$ 17.99	\$ 18.99	\$ 18.99	\$ 19,750	\$ 19,750
100% Wtr-Co	Skilled	\$ 16.49	\$ 17.49	\$ 17.49	\$ 36,379	\$ 36,379
100% Wtr-Co	Laborer	\$ 14.79	\$ 16.49	\$ 16.49	\$ 34,299	\$ 34,299
	Merit				\$ 341	\$ 341
	Health Incentive				\$ 171	\$ 171
	Safety Class				\$ 555	\$ 555
	<b>SUBTOTAL</b>				\$ 124,348	\$ 124,348
	Overtime				\$ 6,500	\$ 6,500
	<b>TOTAL COLLECTION &amp; TREATMENT PAYROLL</b>				<b>\$ 130,848</b>	<b>\$ 130,848</b>

**Water & Sewer Fund**  
**Collection & Treatment**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3400 - 51000	Regular Salaries	\$ 111,327	\$ 113,784	\$ 116,169	\$ 114,984	\$ 67,050	\$ 124,348	\$ 124,348
50-3400 - 51100	Overtime	\$ 5,553	\$ 6,425	\$ 3,251	\$ 6,500	\$ 1,655	\$ 6,500	\$ 6,500
50-3400 - 51190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 51450	Bank & DNR Fee's - 2002B	\$ 11,795	\$ 10,615	\$ 9,414	\$ 9,500	\$ 549	\$ 7,000	\$ 7,000
50-3400 - 51500	Engineering Fees	\$ 30,319	\$ 8,228	\$ 99	\$ 2,000	\$ 99	\$ -	\$ -
50-3400 - 51510	Exams & Physicals	\$ 511	\$ 418	\$ 166	\$ 400	\$ 219	\$ 400	\$ 400
50-3400 - 52000	Health Insurance	\$ 17,943	\$ 17,863	\$ 19,849	\$ 21,561	\$ 15,712	\$ 26,095	\$ 26,032
50-3400 - 52050	HRA - Health Reimbursement	\$ 2,238	\$ 2,386	\$ 75	\$ 2,415	\$ 171	\$ 2,415	\$ 2,415
50-3400 - 52100	Life Insurance	\$ 303	\$ 305	\$ 314	\$ 381	\$ 269	\$ 382	\$ 382
50-3400 - 52200	Retirement	\$ 16,467	\$ 17,457	\$ 17,701	\$ 18,466	\$ 11,882	\$ 21,198	\$ 21,198
50-3400 - 52210	401A Match	\$ 1,959	\$ 3,064	\$ 3,087	\$ 3,115	\$ 2,076	\$ 3,343	\$ 3,343
50-3400 - 52300	Social Security	\$ 8,690	\$ 8,933	\$ 8,835	\$ 9,294	\$ 5,106	\$ 10,010	\$ 10,010
50-3400 - 52512	Net Pension Obligations	\$ -	\$ -	\$ 25,796	\$ -	\$ -	\$ -	\$ -
50-3400 - 53000	Water	\$ 7,093	\$ 2,786	\$ 7,714	\$ 9,000	\$ 1,206	\$ 8,000	\$ 8,000
50-3400 - 53100	Electricity	\$ 26,849	\$ 32,943	\$ 32,426	\$ 30,000	\$ 21,455	\$ 33,000	\$ 33,000
50-3400 - 53200	Natural Gas	\$ 1,547	\$ 1,491	\$ 1,619	\$ 1,500	\$ 1,062	\$ 1,750	\$ 1,750
50-3400 - 53320	Lift Station Maintenance	\$ 27,076	\$ 11,039	\$ 13,989	\$ 20,000	\$ 11,102	\$ 25,000	\$ 25,000
50-3400 - 53335	Sewer Main Maintenance	\$ 7,939	\$ 10,718	\$ 7,575	\$ 15,000	\$ 1,534	\$ 10,000	\$ 10,000
50-3400 - 54200	Telephone	\$ 453	\$ 439	\$ 413	\$ 600	\$ 255	\$ 600	\$ 600
50-3400 - 55100	Gas, Oil & Antifreeze	\$ 6,817	\$ 5,331	\$ 8,371	\$ 10,000	\$ 5,214	\$ 9,000	\$ 9,000
50-3400 - 55350	Light Equipment Maint.	\$ 2,064	\$ 3,352	\$ 7,397	\$ 3,500	\$ 4,042	\$ 3,500	\$ 3,500
50-3400 - 55400	Heavy Equipment Maint.	\$ 32,279	\$ 14,339	\$ 16,973	\$ 20,000	\$ 2,781	\$ 20,000	\$ 17,000
50-3400 - 56400	Uniform Expense	\$ 740	\$ 847	\$ 861	\$ 873	\$ 432	\$ 873	\$ 873
50-3400 - 56450	Tools	\$ 1,358	\$ 1,229	\$ 223	\$ 1,500	\$ 1,167	\$ 1,500	\$ 1,500
50-3400 - 56460	Safety Supplies	\$ 1,132	\$ 2,240	\$ 436	\$ 2,500	\$ 437	\$ 2,000	\$ 2,000
50-3400 - 56550	Chemicals	\$ 9,867	\$ 2,252	\$ -	\$ 5,000	\$ 314	\$ 5,000	\$ 3,000
50-3400 - 56600	Pipes & Appurtenances	\$ 791	\$ 160	\$ 245	\$ 300	\$ -	\$ 300	\$ 300
50-3400 - 56650	Rock	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
50-3400 - 57010	Dues, Licenses & Permits	\$ -	\$ -	\$ -	\$ 500	\$ 46	\$ 300	\$ 300
50-3400 - 57010	Travel, Training & Lodging	\$ 1,105	\$ 1,589	\$ 9	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
50-3400 - 57100	Advertising	\$ 57	\$ 133	\$ 48	\$ 150	\$ 532	\$ 500	\$ 500
50-3400 - 57200	Insurance/Bonds	\$ 8,920	\$ 9,546	\$ 9,524	\$ 16,700	\$ 4,304	\$ 16,900	\$ 12,000
50-3400 - 57300	Treatment Plant Operation	\$ 263,510	\$ 257,902	\$ 437,889	\$ 380,000	\$ 262,341	\$ 453,523	\$ 453,523
50-3400 - 57304	Gain/Loss from Joint Venture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 57311	WCP Treatment Plant	\$ 24,191	\$ 25,794	\$ 15,383	\$ 30,000	\$ 11,182	\$ 20,000	\$ 20,000
50-3400 - 57330	Grass & Weed Cutting	\$ 3,185	\$ 3,260	\$ 3,115	\$ 3,500	\$ 1,425	\$ 3,500	\$ 3,500
50-3400 - 57999	Other Misc. Special Exp.	\$ 2,059	\$ 1,626	\$ 137	\$ 1,500	\$ 354	\$ 1,500	\$ 1,500

**Water & Sewer Fund**  
**Collection & Treatment**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3400 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 59410	Computer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 59525	Sewer Line Extensions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 59600	Light Equipment	\$ 2,414	\$ -	\$ 8,257	\$ 1,500	\$ -	\$ 75,000	\$ 75,000
50-3400 - 59700	Heavy Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3400 - 59999	Other Capital Outlay	\$ 95,009	\$ 13,025	\$ 19,400	\$ 368,000	\$ 33,163	\$ 2,789,279	\$ 2,789,279
<b>TOTALS:</b>		<b>\$ 733,560</b>	<b>\$ 591,519</b>	<b>\$ 796,760</b>	<b>\$ 1,112,239</b>	<b>\$ 469,136</b>	<b>\$ 3,684,216</b>	<b>\$ 3,674,253</b>
Total Operating Expenses		\$ 636,137	\$ 578,494	\$ 769,103	\$ 742,739	\$ 435,973	\$ 819,937	\$ 809,974
Total Capital Expenses		\$ 97,423	\$ 13,025	\$ 27,657	\$ 369,500	\$ 33,163	\$ 2,864,279	\$ 2,864,279
Totals		<b>\$ 733,560</b>	<b>\$ 591,519</b>	<b>\$ 796,760</b>	<b>\$ 1,112,239</b>	<b>\$ 469,136</b>	<b>\$ 3,684,216</b>	<b>\$ 3,674,253</b>
Operating % Increase vs. Last Year							10.39%	9.05%
Capital % Increase vs. Last Year							\$ 15,000	675.18%
<b>Total % Increase vs. Last Year</b>							<b>231.24%</b>	<b>230.35%</b>

**Water & Sewer Fund Expenditures**  
**Capital Outlay Detail**  
**Collection & Treatment**

	<u>Dept. Head</u> <u>Request</u> <u>2018-2019</u>	<u>Capital</u> <u>Approved</u> <u>2018-2019</u>
<b><u>Personnel (includes benefits):</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Building Improvements</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Light Equipment</u></b>		
Sewer camera van upgrade	\$ 75,000	\$ 75,000
<b>Total</b>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
<b><u>Heavy Equipment</u></b>		
	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Other Capital Outlay</u></b>		
Engineering WCP lift station	PARTIAL REBUDGET \$ 199,279	\$ 199,279
Construction of WCP lagoon replacement	PARTIAL REBUDGET \$ 2,350,000	\$ 2,350,000
Sewer Main replacements - N 5th to Maiden Lane	REBUDGET \$ 90,000	\$ 90,000
Capital for FCC treatment plant	\$ 150,000	\$ 150,000
<b>Total</b>	<u>\$ 2,789,279</u>	<u>\$ 2,789,279</u>
<b>Total Capital Outlay</b>	<u>\$ 2,864,279</u>	<u>\$ 2,864,279</u>
<b><u>Festus-Crystal City Treatment Plant (included in Treatment Plant Operation Expenses)</u></b>		

**Water & Sewer Fund Expenditures**  
**Capital Outlay Detail**  
**Collection & Treatment**

**Five Year Capital Expenditure Plan:**

**2019-2020**

Lift station replacement (set aside money)	\$	20,000
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**2020-2021**

West City Park Lagoon	\$	60,000
Sewer Main replacement	\$	80,000
Lift station repair/replace	\$	125,000

**2021-2022**

West City Park Lagoon	\$	60,000
Sewer Main replacement	\$	80,000
Lift station repair/replace	\$	125,000

**2022 - 2023**

Sewer Main replacement	\$	80,000
Lift station repair/replace	\$	125,000
Sewer Manhole lining	\$	125,000

**2023 - 2024**

Sewer Main replacement	\$	80,000
Lift station repair/replace	\$	125,000
Sewer Manhole lining	\$	125,000

**Water & Sewer Fund**  
**Debt Service**

Account Number	Account Title	Three Year History			Current Budget	Proposed Budget		
		Actual Expenditures 2014-2015	Actual Expenditures 2015-2016	Actual Expenditures 2016-2017	AMENDED Budget 2017-2018	Expenditures Through 5/31/2018	Department Head Request 2018-2019	Budget Approved 2018-2019
50-3800 - 57307	Gain/Loss on Disposal	\$ -	\$ 8,468	\$ 13,231	\$ -	\$ -	\$ -	\$ -
50-3800 - 59021	2003 Amort of Cost of Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59113	2001C Amort of Premium	\$ (3,676)	\$ (3,676)	\$ (3,676)	\$ (3,676)	\$ (2,451)	\$ (3,676)	\$ (3,676)
50-3800 - 59114	2001C Amort Cost of Issue.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59117	2002B Amort of Premium	\$ (8,489)	\$ (8,489)	\$ (8,489)	\$ (8,490)	\$ (5,660)	\$ (8,490)	\$ (8,490)
50-3800 - 59118	2002B Amort of Cost of Issue.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59119	2003 Amort of Deferred Charges	\$ 3,155	\$ 3,155	\$ 3,155	\$ 3,155	\$ 2,103	\$ 3,944	\$ 3,944
50-3800 - 59120	2003 Amort of Bond Premium	\$ 5,020	\$ 5,020	\$ 5,020	\$ 5,020	\$ 3,347	\$ 6,276	\$ 6,276
50-3800 - 59121	2002 NID Amort of COI	\$ 219	\$ 219	\$ 219	\$ 219	\$ 146	\$ 219	\$ 219
50-3800 - 59122	2005 COP Amort of UD	\$ 7,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59123	2005 COP Amort of COI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59832	NID GO Bond Principal	\$ 13,906	\$ 13,906	\$ 15,296	\$ 16,687	\$ 16,687	\$ 16,687	\$ 16,687
50-3800 - 59833	NID GO Bond Interest	\$ 6,847	\$ 6,137	\$ 5,370	\$ 4,589	\$ 2,518	\$ 3,692	\$ 3,692
50-3800 - 59882	2005 COP - Interest	\$ 5,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59883	2005 COP - Principal	\$ 740,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-3800 - 59890	Revenue Bond Interest	\$ 19,392	\$ 9,146	\$ 6,831	\$ 5,010	\$ 2,505	\$ 2,581	\$ 2,581
50-3800 - 59891	Revenue Bond Principal	\$ 425,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ -	\$ 85,000	\$ 85,000
50-3800 - 59975	Festus 2001C Principal	\$ 10,000	\$ 200,000	\$ 210,000	\$ 215,000	\$ -	\$ 225,000	\$ 225,000
50-3800 - 59976	Festus 2001C Interest	\$ 76,247	\$ 73,156	\$ 62,272	\$ 53,807	\$ 26,903	\$ 42,250	\$ 42,250
50-3800 - 59977	2002B SRF Principal	\$ 205,000	\$ 210,000	\$ 215,000	\$ 225,000	\$ -	\$ 230,000	\$ 230,000
50-3800 - 59978	2002B SRF Interest	\$ 105,606	\$ 94,263	\$ 82,644	\$ 73,775	\$ 36,888	\$ 61,400	\$ 61,400
<b>TOTAL DEBT:</b>		<b>\$ 1,611,120</b>	<b>\$ 686,305</b>	<b>\$ 686,873</b>	<b>\$ 670,096</b>	<b>\$ 82,986</b>	<b>\$ 664,883</b>	<b>\$ 664,883</b>
50-3800 - 60070	Transfers to Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>		<b>\$ 1,611,120</b>	<b>\$ 686,305</b>	<b>\$ 686,873</b>	<b>\$ 670,096</b>	<b>\$ 82,986</b>	<b>\$ 664,883</b>	<b>\$ 664,883</b>

**Forfeiture Fund Summary**

		<u>Department Head Request 2018-2019</u>	<u>Budget Approved 2018-2019</u>
<b>Actual Fund Balance at September 30, 2017</b>		\$ 11,321	\$ 11,321
Budgeted Revenues/Transfers 2017-2018	AMENDED	\$ -	\$ -
Budgeted Expenditures/Transfers 2017-2018		\$ 2,806	\$ 2,806
<hr/>			
Estimated Fund Balance September 30, 2018		<b>\$ 8,515</b>	<b>\$ 8,515</b>
Estimated Revenue 2018-2019		\$ -	\$ -
Transfers In:		\$ -	\$ -
<hr/>			
<b>Total Assets 2018-2019</b>		<b><u>\$ 8,515</u></b>	<b><u>\$ 8,515</u></b>
<hr/>			
Estimated Expenditures 2018-2019		\$ 8,600	\$ 8,515
Transfers Out:		\$ -	\$ -
Estimated Encumbrances as of September 30, 2019		\$ -	\$ -
<b>Total Liabilities 2018-2019</b>		<b>\$ 8,600</b>	<b>\$ 8,515</b>
Estimated Balance September 30, 2019		\$ (85)	\$ -
<hr/>			
<b>Total Liabilities &amp; Fund Balance 2018-2019</b>		<b><u>\$ 8,515</u></b>	<b><u>\$ 8,515</u></b>

**Cash in Bank as of May 31, 2018**

Forfeiture Fund Money Market Acct.	\$ 8,626
Forfeiture Fund Investments Out	\$ -
<b>Total Forfeiture Fund "Cash-in-Bank"</b>	<b><u>\$ 8,626</u></b>

**Forfeiture Fund Revenue**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Revenue</u> <u>2014-2015</u>	<u>Actual Revenue</u> <u>2015-2016</u>	<u>Actual Revenue</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Revenues Through</u> <u>5/31/2018</u>	<u>Estimated Revenue</u> <u>2018-2019</u>	<u>Budgeted Revenue</u> <u>2018-2019</u>
56-2100 - 43005	Contributed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 47000	Interest	\$ 35	\$ 61	\$ 137	\$ -	\$ 111	\$ -	\$ -
56-2100 - 48000	Miscellaneous Income	\$ 2,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 48005	Proceeds from Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ 2,616</b>	<b>\$ 61</b>	<b>\$ 137</b>	<b>\$ -</b>	<b>\$ 111</b>	<b>\$ -</b>	<b>\$ -</b>

**Forfeiture Fund Expenditures**

<u>Account Number</u>	<u>Account Title</u>	<u>Three Year History</u>			<u>Current Budget</u>		<u>Proposed Budget</u>	
		<u>Actual Expenditures</u> <u>2014-2015</u>	<u>Actual Expenditures</u> <u>2015-2016</u>	<u>Actual Expenditures</u> <u>2016-2017</u>	<u>AMENDED Budget</u> <u>2017-2018</u>	<u>Expenditures Through</u> <u>5/31/2018</u>	<u>Department Head Request</u> <u>2018-2019</u>	<u>Budget Approved</u> <u>2018-2019</u>
56-2100 - 57010	Training Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 57999	Other Misc. Special Expenses	\$ -	\$ -	\$ -	\$ 2,806	\$ 2,806	\$ 8,600	\$ 8,515
56-2100 - 59001	Capital to Long-Term Debt Fund	\$ 4,446	\$ 12,054	\$ 6,625	\$ -	\$ -	\$ -	\$ -
56-2100 - 59200	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 59600	Light Equipment	\$ 4,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 59650	Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56-2100 - 59651	Automobiles - Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub Total</b>		<b>\$ 8,656</b>	<b>\$ 12,054</b>	<b>\$ 6,625</b>	<b>\$ 2,806</b>	<b>\$ 2,806</b>	<b>\$ 8,600</b>	<b>\$ 8,515</b>
56-2100 - 60060	Transfers Out to General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 8,656</b>	<b>\$ 12,054</b>	<b>\$ 6,625</b>	<b>\$ 2,806</b>	<b>\$ 2,806</b>	<b>\$ 8,600</b>	<b>\$ 8,515</b>