

# City of Delta, Colorado 2017 Budget





# City of Delta

## Mission, Vision, Values



### Mission Statement:

Preserve and enhance our community through collaborative efforts providing services that improve quality of life.

### Vision Statement:

Destination Delta: An All-America City in the heart of western Colorado with community spirit and abundant natural resources that fosters responsible economic growth and prosperity to create an attractive and vibrant rural community for residents, business owners and visitors of all ages.

### Values:

Integrity: Strive to maintain public trust through ethical behavior.

Professionalism: Treat people with dignity and respect through excellence and competence in behavior.

Accountability: We are responsible for our actions, decisions and behaviors.

Fiscal Responsibility: Efficient and effective stewards of public funds and resources.

# **CITY OF DELTA**

**2017**

## **BUDGET DOCUMENT**

### **ACKNOWLEDGMENTS:**

The preparation of the 2017 City of Delta Budget was made possible by the combined efforts of City Council, City Manager, and Department Heads. All employees contributing to the document have our sincere appreciation.

ED SISSON, Mayor

RON AUSTIN, Mayor Pro Tem

BILL RALEY, Council Member

CHRISTOPHER RYAN, Council Member

GERALD ROBERTS, Council Member

# City of Delta, Colorado 2017 Budget

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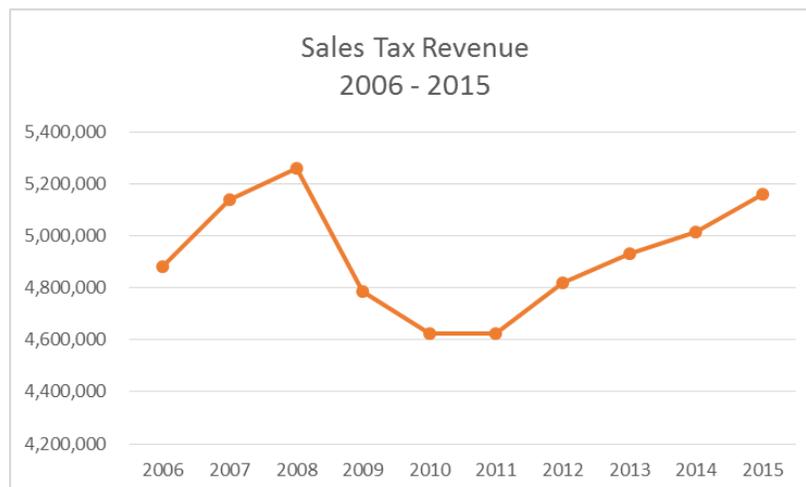
November 4, 2016

Dear City Council and Citizens of Delta:

Please find enclosed the 2017 fiscal year budget for the City of Delta. Pursuant to the City Charter *the City Manager shall submit to the Council the annual budget for the ensuing fiscal year no later than November 1 of each year.* The enclosed budget reflects the Council's strategic planning goals by 1) providing a balanced budget and 2) providing municipal services that will benefit the quality of life for Delta residents.

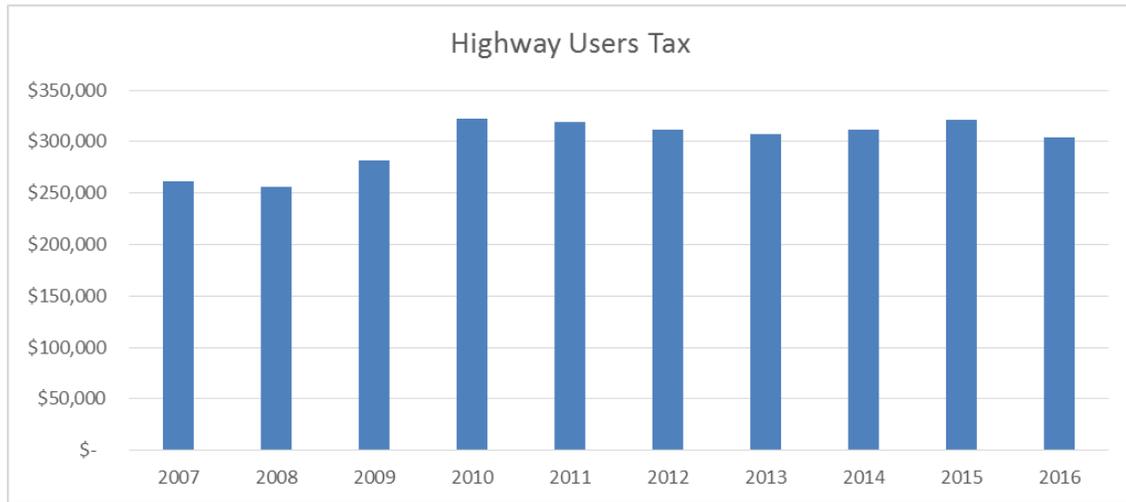
As in past years this working document, the 2017 budget reflects a conservative budget approach. Revenue and expense projections are based on the best information available at the time the budget is assembled. This year the 2017 budget includes cost projections into 2018 and 2019 to provide a look into the City's short term financial future and identify any areas of concern to be addressed.

Taxes, primarily the three percent local sales tax, are the largest revenue sources for three funds: the General Fund, the Parks & Recreation Fund and the City Wide Capital Improvement Fund. Sales tax projections include revenue increases of three percent increase in 2016 and one percent increase in 2017. Each one percent change in the sales tax is projected to equal approximately \$17,560.

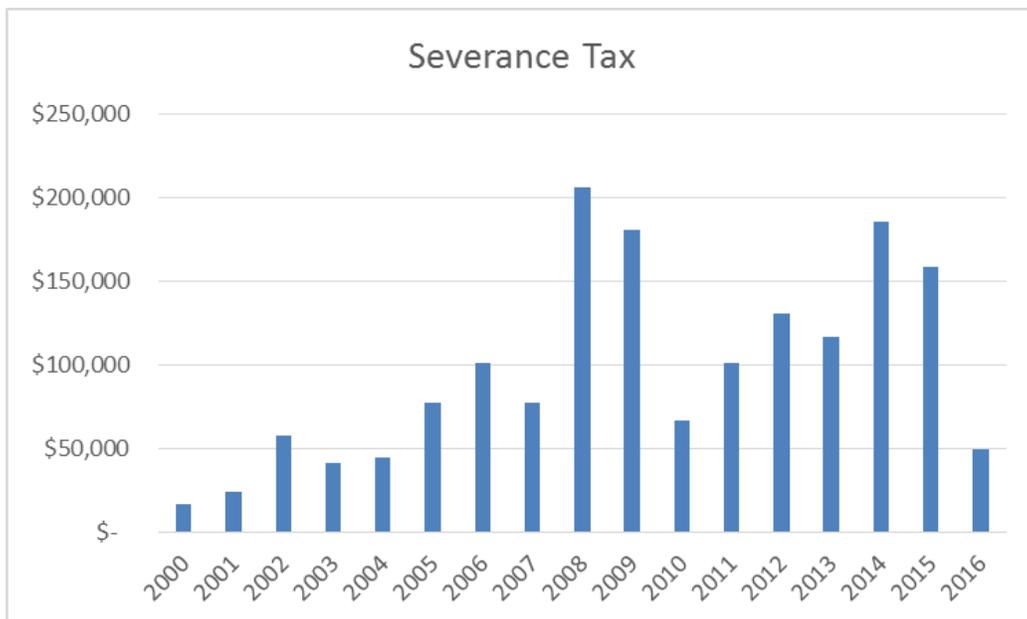


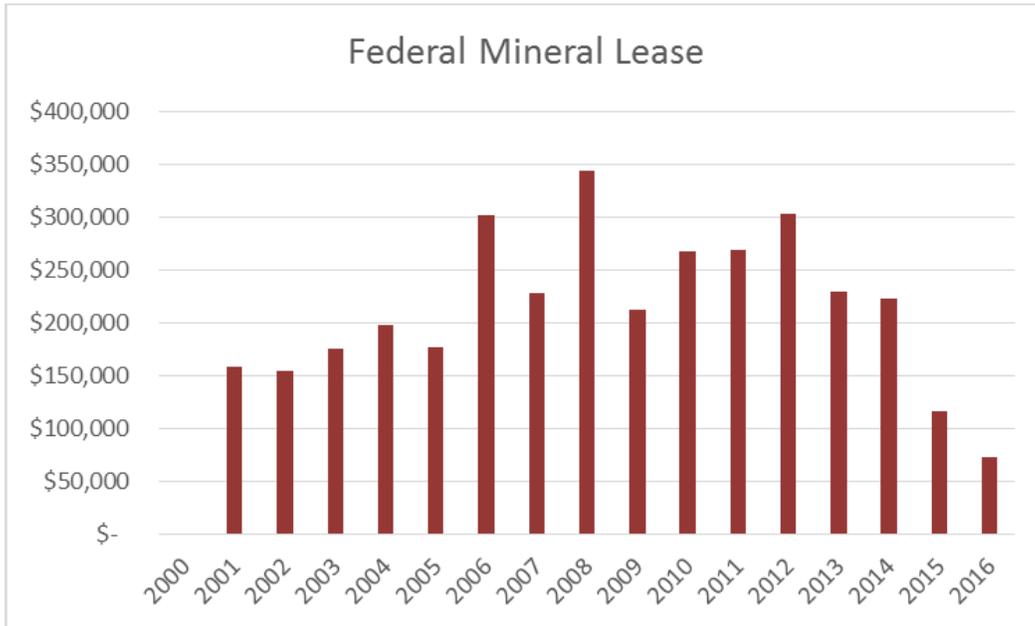
Intergovernmental Revenues, are state and federal shared revenues provided through grants and other programs. The Highway Users Tax Fund (HUTF) provides the largest intergovernmental revenue to the City, is relatively stable and comes from Colorado's gasoline

and diesel fuel taxes, motor vehicle registration fees, traffic citations and other transportation related sources. The HUTF is distributed by the State to counties, the Colorado Department of Transportation (CDOT), and cities based 80% on the number of local vehicle registrations and 20% on the basis of local street mileage.



State Severance Tax distributions and Federal Mineral Lease (FML) Apportionment can provide significant intergovernmental revenue to the General Fund; however, these revenues are inconsistent from year to year. In 2016 the State Severance Tax revenue fell short of budget projections by approximately \$75,000 and the Federal Mineral Lease apportionment fell short by approximately \$27,000. The 2017 projection for the Severance Tax and FML Apportionment is for continued reductions in revenue.

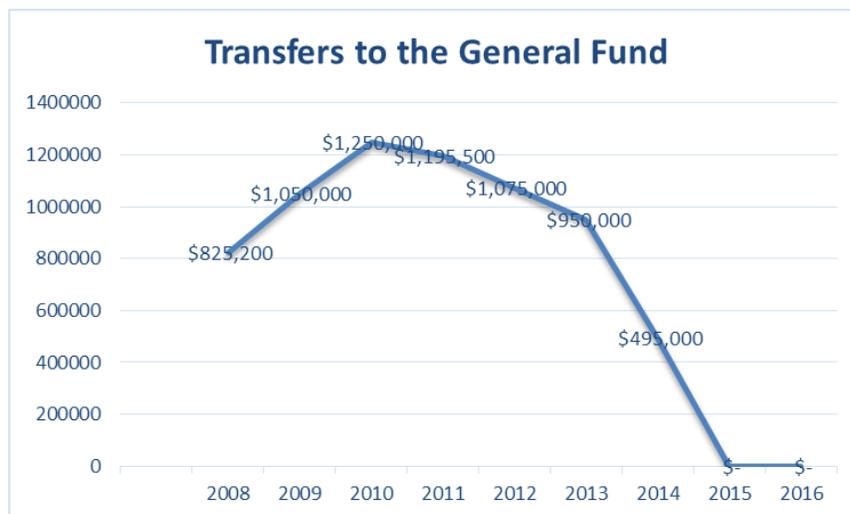




The median amounts collected annually during the 2000 – 2016 period from these two sources is \$77,627 and \$212,057 respectively. The 2017 budget projects revenues well below the median at \$30,000 and \$45,000 respectively.

The City’s General Fund which provides funding for Elected Officials, Administrative functions, Police, Community Development, Street Maintenance, Code Enforcement, the Cemetery, Culture and Information Technology is healthy through 2017 with declining fund balances in future years. No new personnel are added.

For the third year in a row the General Fund will not receive fund transfers from other City funds to balance the budget. Prior to 2015 transfers were made to the General Fund by all of the City’s enterprise funds to cover expenses with those transfers peaking at approximately \$1.25 million in 2010. In 2014 the City voters changed the one percent sales tax previously dedicated only to recreation to include parks and golf as eligible expenses. From 2015 forward the City has funded recreation and parks from the one percent sales tax and user fees without fund transfers. As discussed below the 2017 Budget includes a transfer from the Parks & Recreation Fund to the Golf Course Fund from the one percent sales tax.



General Fund services will remain largely unchanged in 2017. General Fund revenues are projected to decline 0.69% in 2017 and expenses will increase approximately 5.44%. Transferring weed abatement to the General Fund, from Parks & Recreation, adding money to address street asphalt repair and maintenance, and providing a wage increase for employees account for most of the increased expense.

The Parks & Recreation Fund will receive approximately 67% of its revenues from the one percent sales and use tax dedicated to parks, recreation and golf, transferring approximately \$100,000 to the Golf Course Fund in 2017. The remainder of revenues to Parks & Recreation come from user fees and facility rentals. User fees at the Bill Heddles Recreation Center, which have not increased in many years, will go up slightly in 2017. Expenses in this fund maintain city owned parks, the City's forestry and flower programs, the Bill Heddles Recreation Center and all of the recreation activities offered through the City's well regarded recreation programs. The 2017 budget includes an increase in revenues of 0.66% and an increase in expenses of 0.91%. Additional funding for parks and recreation comes from the Conservation Trust Fund which is discussed below.

The City Wide Capital Improvement (CWCI) Fund, receiving one-third of the local three percent sales tax, provides funding for the capital improvements within the City including storm sewers, subsurface water drainage improvements, streets, alleys, curbs and gutters. The CWCI Fund receives approximately \$2.4 million annually in revenue and will spend approximately \$1.4 million annually to pay debt service for the alternate truck route (Confluence Drive), \$0.5 million for street maintenance projects and \$0.3 million for storm water system improvements. Also included in the 2017 CWCI budget is funding for the purchase of land to complete the extension of Kellogg Street, located by the Sheriff's Department west of Confluence Drive. Public Works staff is putting together a street maintenance and repair master plan, based on street conditions and best management practices and will begin implementing this plan in 2018 as funding allows.

Conservation Trust Funds (CTF) are received as the City's share of the State Lottery proceeds and are restricted to limited uses, including for the acquisition, development, and maintenance of new conservation sites, and for capital improvements or maintenance for recreational purposes on City owned property that meet the requirements of the CTF as amended from time to time. In 2017 the CTF will finance one main task, funding a Parks, Recreation, Trails and Open Space Master Plan. This Plan will provide opportunities for the public to be involved with establishing the City's priorities in these areas for future capital improvements. The development of a Master Plan will take the better part of 2017 and will provide an inclusive way for the City's residents to plan for improvements to local parks, trails and open space that fit into the recreational outlets desired most by Delta's residents and to apply for Greater Outdoors Colorado (GOCO) and Department of Local Affairs (DOLA) grant funding. Staff is preparing a November 17, 2016 GOCO grant application to fund a significant share of the cost to develop this Master Plan in 2017. The 2017 budget projections show a growing CTF fund balance. This fund balance will be diminished beginning in 2018 with implementation of the Master Plan.

Next in the budget are the utility funds: Municipal Light & Power (ML&P) Fund, Sewer Fund and Water Fund.

The ML&P Fund purchases and distributes electrical service to City customers located primarily south of the Gunnison River. This electric service enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected in 2017 or 2018; however, due to projected increases in the cost of purchased electricity there will likely be a rate increase in 2019. Revenue from customers is expected to increase slightly in 2018 and 2019 due to acquisition of customers currently served by the Delta-Montrose Electric Association (DMEA). ML&P projects borrowing money from lenders in 2017 for planned customer acquisitions.

Beginning in 2017 ML&P will begin converting the City's street lights to LED technology. This technology will reduce electrical charges to the General Fund for these lights and are projected to reduce maintenance and operational costs to the ML&P Fund. The program will take approximately ten years to fully implement with a payback period from energy savings projected to be between 1.5 years to 4.5 years depending on the light fixture being replaced.

Expenses in ML&P are primarily for the purchase of power, and the maintenance and operation of substations, transmission lines (internal to the system and external to bring power to the City's system), distribution system and system administration. ML&P has provided local funding for the City's share of the broadband project. Continued funding for broadband is not budgeted in 2017 with Region 10 projecting completion of the City's portion of the project in 2016.

The Sewer Fund collects and treats sanitary sewerage. This sewer service enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected in 2017 or 2018. A rate increase may be required in 2019.

Utility crews have been examining the underground sanitary sewers and finding signs of stress demonstrated by leaks or infiltration and inflow, tree root damage and line separation. Each year the City budgets for approximately the equivalent length of four city blocks worth of sewer lines to be replaced or repaired. It will be worthwhile to examine the sewer lines within areas of street repair work to coordinate this work. Employees will continue to receive training on how to properly and effectively use the sewer camera and data gathered to plan future maintenance projects.

The sewer plant operations will require the replacement of equipment each year, and in 2017 the grit removal chamber and system will need to be replaced or rebuilt, the pond liner will be rebuilt and a frozen shutoff valve will be replaced. The Sewer Fund is budgeted to contribute \$180,000 annually to the Golf Course Fund and \$25,000 to support the Delta County Economic Development (DCED) activities.

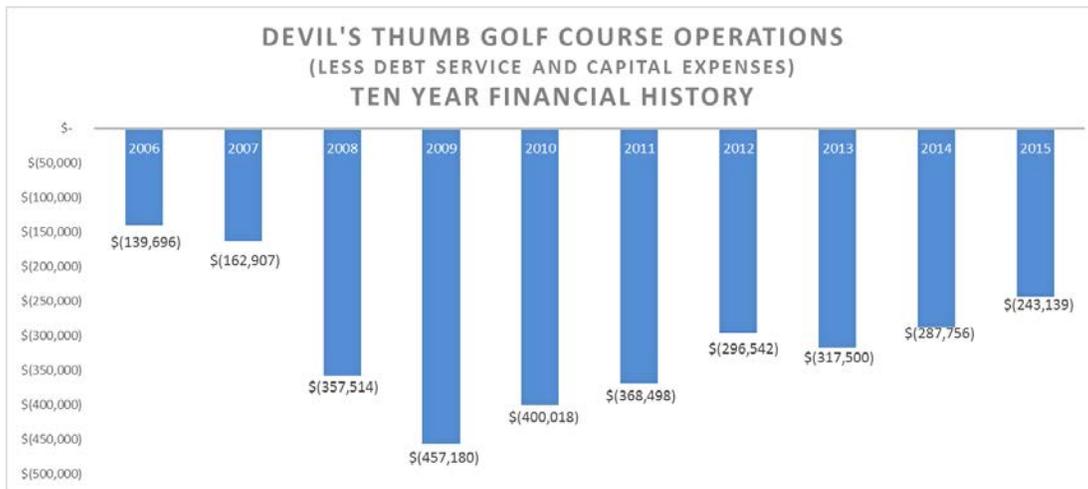
The Water Fund purchases potable water and distributes it to customers within the City. This water service enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected for the next three years.

The Water Fund's major expenses each year are to the Tri-County Water Conservancy District for water storage and to Project 7 for water treatment. Operation and maintenance of the water transmission and distribution systems, capital improvements and administration are the

remaining costs incurred in this vital public service. Most of these costs are projected to remain relatively stable for the next three years.

The Refuse Fund picks up solid waste from residential and commercial customers within the City and transports it to the County landfill. This solid waste collection enterprise, wholly owned by the City, is funded primarily through user fees. No rate increase for this service is projected for the next three years. The Refuse Fund is budgeted to contribute \$150,000 annually to the Golf Course Fund and \$25,000 to support DCED activities.

The Golf Course Fund supports recreational activities at the Devil's Thumb Golf Course. The Golf Course Fund is supported by memberships and user fees (52%), \$100,000 from the one percent sales tax for Parks, Recreation and Golf (11%) and transfers from the Sewer Fund and Refuse Fund \$330,000 (37%).



An increase in golf membership fees and a \$1.50 per round course improvement fee will help to fund the golf course in 2017 with the course improvement fee directly funding sand trap maintenance. The clubhouse snack bar is likely to be leased out to a private third party in 2017 with the operator being responsible for food and beverage expenses, impacting revenue and expenses at the golf course. In 2017 a recalculation of the City wide accounting and administration fees resulted in an increase cost to the Golf Course Fund of approximately \$61,000. This internal cost distribution more accurately reflects the golf course use of these administrative and accounting functions and more than fully accounts for the approximate \$32,000 increase in 2017 golf course expenses. In other words, but for the increase in administrative and accounting costs the Golf Course Fund expenses would be less in 2017 than in 2016.

The Internal Service Fund provides service, fuel, equipment and vehicles for all of the City's operating departments. By consolidating these services into one internal department the City is able to cost effectively purchase goods and materials, e.g. fuel, parts and tires; provide maintenance services in a timely manner; schedule vehicles and equipment for routine maintenance; and project replacement timelines for the City's fleet. Tracking maintenance expenses over several years has seen a decrease in fleet maintenance expenses as newer, better maintained vehicles and equipment require less maintenance.

The Debt Service Fund provides funding for the City's Truck Route debt which is the City's only

Governmental Fund debt. The revenue for this debt comes primarily as a transfer from the City Wide Capital Improvement Fund as debt is generally incurred for capital improvements. Federal Grants provide the remainder of funds to pay the City's debt. The fund is healthy; however, at this time there is not additional debt capacity. This status will likely remain the same until 2020 when some of the debt is paid off or refinanced.

City funding for DCED activities is budgeted in two enterprise accounts. There is \$25,000 budgeted in the Sewer Fund and \$25,000 budgeted in the Refuse Fund. In 2016 the City Council agreed to contribute \$25,000 to DCED for its general operations and reserved \$25,000 to be used for any specific project(s) DCED brought to the City Council that DCED believed would be beneficial to the local economy.

The Delta Urban Renewal Authority Fund returns in 2017 for urban renewal activities. It is anticipated that expenses funded through transfers or loans from the City of Delta's other funds will be paid back through intergovernmental agreements and tax increment financing. In 2017 DURA contributions will come from a Community Development Block Grant (CDBG) in the amount of \$507,000 and a City Water Fund loan of \$127,400.

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Below is a summary of 2016 estimated revenues and expenses and the proposed 2017 budget.

<b>Revenues By Fund</b>	<b>Estimated 2016</b>	<b>Budget 2017</b>	<b>% Change</b>
General	4,001,149	3,973,579	-0.69%
Conservation Trust	91,660	93,240	1.72%
Parks & Recreation	2,652,629	2,670,028	0.66%
C.W.C.I.	2,818,418	2,432,272	-13.70%
M.L.&P.	6,045,980	7,439,600	23.05%
Sewer	1,392,887	1,369,900	-1.65%
Water	1,983,349	1,985,116	0.09%
Refuse	689,373	690,199	0.12%

<b>Revenues By Fund</b>	<b>Estimated 2016</b>	<b>Budget 2017</b>	<b>% Change</b>
Golf	895,513	903,850	0.93%
Perpetual Care	3,500	3,500	0.00%
Internal Service	1,040,431	1,114,813	7.15%
Employee's Dental	59,953	64,501	7.59%
Debt Service	1,786,758	1,787,785	0.06%
D.U.R.A.	32,000	650,400	1932.50%
<b>Total Revenues =</b>	<b>23,493,600</b>	<b>25,178,783</b>	<b>7.17%</b>

<b>Expenditures By Fund</b>	<b>Estimated 2016</b>	<b>Budget 2017</b>	<b>% Change</b>
General	4,119,125	4,343,311	5.44%
Conservation Trust	96,606	88,000	-8.91%
Parks & Recreation	2,741,136	2,766,020	0.91%
C.W.C.I.	2,396,768	2,439,173	1.77%
M.L.&P.	6,740,455	7,195,106	6.75%
Sewer	1,631,348	1,909,404	17.04%
Water	1,915,304	2,359,830	23.21%
Refuse	714,130	762,075	6.71%
Golf	898,859	930,916	3.57%
Perpetual Care	400	1,000	150.00%
Internal Service	1,134,141	1,111,646	-1.98%
Employee's Dental	59,900	63,900	6.68%
Debt Service	1,781,905	1,780,105	-0.10%
D.U.R.A.	32,000	650,400	1932.50%
<b>Total Expenditures =</b>	<b>24,262,077</b>	<b>26,400,886</b>	<b>8.82%</b>

Staff will continue to monitor revenues and expenditures closely throughout the year and will keep Council informed of any significant changes through the year. Your City staff respectfully submits this 2017 budget for review, consideration and implementation.

Sincerely,

David Torgler, City Manager

**FIVE YEAR CAPITAL PLAN SUMMARY**

<b>FUND/PROJECT</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>FUND/DIV</b>
<b>GENERAL FUND</b>						
POLICE DEPARTMENT:						
SPILLMAN EVIDENCE MODULE	15,000					02-20
BULLET PROOF VESTS	17,500					02-20
RADIOS	27,800	27,800	27,800			02-20
ANIMAL CONTROL BUILDING	21,000					02-44
<b>TOTAL</b>	<u>81,300</u>	<u>27,800</u>	<u>27,800</u>	<u>0</u>	<u>0</u>	
<b>PARKS</b>						
MASTER PLAN	75,000					18-80
<b>TOTAL</b>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
MOUNTAIN VIEW:						
5 FIELDS INFIELD MATERIAL	5,000					15-25
CLELAND PARK:						
UPGRADES	10,000					15-27
CONFLUENCE PARK:						
18 HOLE DISC GOLF COURSE	12,500					15-29
UPGRADES	10,000					15-29
PARKS DEVELOPMENT:						
MASTER PLAN	50,000					15-60
<b>TOTAL</b>	<u>87,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>RECREATION CENTER</b>						
TOT POOL BOILER	7,000					18-50
HOT TUB UV BULBS	7,500					18-50
HOT TUB BOILER			8,000			18-50
POOL VACCUM		4,000				18-50
POOL FEATURE						18-50
MAIN POOL BOILER				9,000		18-50
SAUNA BENCHES					2,000	18-50
SI FIT		8,000				18-53
TREADMILLS & EQUIPMENT			25,000			18-53
ELLIPTICALS		20,000				18-53
SPIN BIKES					30,000	18-53
LED LIGHTS	11,000					18-64
FLOOR SCRUBBER			10,000			18-64
FURNACE - BREAK ROOM	2,500					18-64
ON-LINE REGISTRATION		13,000				18-64
CARPET REPLACEMENT			60,000			18-64
COMMERCIAL WASHER			1,500			18-64
HVAC WEIGHT ROOM		6,000				18-64
PORTABLE STAGES					3,000	18-64
PULSAR UNITS				4,000		18-64
GYM FLOOR					100,000	18-64
<b>TOTAL</b>	<u>28,000</u>	<u>51,000</u>	<u>104,500</u>	<u>13,000</u>	<u>135,000</u>	

**FIVE YEAR CAPITAL PLAN SUMMARY**

<b>FUND/PROJECT</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>FUND/DIV</b>
<b>CITY WIDE IMPROVEMENTS</b>						
SIDEWALK PROGRAM	60,000	60,000	60,000	60,000	60,000	19-25
ADA	15,000	15,000	15,000	15,000	15,000	19-36
LAND	50,000					19-37
STREET REPAIRS & REPLACEMENT	500,000	500,000	500,000	500,000	500,000	19-48
STORM WATER SYSTEM	300,000	300,000	300,000	300,000	300,000	19-68
<b>TOTAL</b>	<b>925,000</b>	<b>875,000</b>	<b>875,000</b>	<b>875,000</b>	<b>875,000</b>	
<b>ELECTRICAL</b>						
SUB-STATION REBUILD	45,000	15,000	15,000	15,000	15,000	41-35
SYSTEM REBUILDS	70,000	70,000	70,000	70,000	70,000	41-40
DMEA ACQUISITIONS	1,000,000	300,000	300,000	100,000	100,000	41-45
<b>TOTAL</b>	<b>1,115,000</b>	<b>385,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	
<b>SEWER</b>						
REHAB/MAINTENANCE	410,000	410,000	410,000	410,000	410,000	42-33
PLANT EXPANSION	200,000					42-38
<b>TOTAL</b>	<b>610,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>	
<b>WATER</b>						
REHAB/MAINTENANCE	250,000	250,000	250,000	250,000	250,000	45-50
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
<b>GOLF COURSE</b>						
BUNKER RENOVATION	17,000	17,000	17,000	17,000	17,000	48-40
SHOP FAN	1,500					48-40
POWER WASHER	3,500					48-40
PHONE SYSTEM	4,000					48-41
<b>TOTAL</b>	<b>26,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	
<b>INTERNAL SERVICE</b>						
SHOP IMPROVEMENTS	22,000					71-70
OFFICE EQUIPMENT	75,000					
TIMESHEET SYSTEM	8,000					71-70
EQUIPMENT	177,638	78,340	89,544			71-70
VEHICLES	162,500	198,521	93,567			71-70
<b>TOTAL</b>	<b>445,138</b>	<b>276,861</b>	<b>183,111</b>	<b>0</b>	<b>0</b>	

Resolution #13, 2016

A RESOLUTION ADOPTING A BUDGET FOR THE CITY OF DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2017, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2017

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

WHEREAS, upon due and proper notice, published in accordance with the requirements of the Charter, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 15, 2016, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the City Council.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Delta, Colorado, that the budget as submitted by the City Manager be, and the same hereby is, approved and adopted as the budget for the City of Delta for the year 2017.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Resolution #12, 2016

A RESOLUTION LEVYING GENERAL  
PROPERTY TAXES FOR THE YEAR OF 2016  
TO HELP DEFRAY THE COSTS OF  
GOVERNMENT OF THE CITY OF DELTA,  
COLORADO, FOR THE 2017 BUDGET YEAR

WHEREAS, the City Council of the City of Delta, Colorado, has determined that the amount of money necessary to balance the 2016 budget for general operating expenses is \$0.00; and

WHEREAS, the 2016 valuation of assessment for the City of Delta, Colorado, as certified by the County Assessor, is \$75,134,148.

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

**Section 1.** That for the purpose of meeting all general operating expenses of the City of Delta during the 2017 budget year, there is hereby levied a tax of 0 mills upon each dollar of the total valuation for assessment of all taxable property within the City for the year 2016.

**Section 2.** That the City Manager is hereby authorized and directed to immediately certify to the County Commissioners of Delta County, Colorado, the mill levies for the City of Delta as hereinabove determined and set.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Ordinance #11, 2016

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE CITY OF DELTA, COLORADO, FOR THE 2017 BUDGET YEAR

WHEREAS, the City Council has adopted the annual budget on November 15, 2016; and

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

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

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

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

General Fund	\$ 4,343,111
Conservation Trust Fund	88,000
Parks & Recreation Center Fund	2,766,020
City-Wide Capital Improvements Fund	2,439,173
Municipal Light and Power Fund	7,195,106
Sewer Fund	1,909,404
Water Fund	2,359,830
Refuse Fund	762,075
Golf Course Fund	930,916
Internal Service Fund	1,111,646
Employees' Dental Insurance Fund	63,900
Debt Service Fund	1,780,105
Perpetual Care Fund	1,000
D.U.R.A. Fund	650,400

ADOPTED on first reading and ordered published this \_\_\_\_ day of \_  
\_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

ADOPTED on second and final reading and ordered published  
this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

Resolution #6, 2016

A RESOLUTION ADOPTING A BUDGET FOR THE DELTA URBAN RENEWAL AUTHORITY, DELTA, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY, 2017, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2017

WHEREAS, the Executive Director of the Delta Urban Renewal Authority has prepared and submitted to the Delta Urban Renewal Authority a proposed budget for consideration; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of law, the proposed budget has been open to public inspection at the Municipal Building and a public hearing was held November 15, 2016, giving interested taxpayers the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the proposed budget is ready to be acted upon by the Delta Urban Renewal Authority.

NOW, THEREFORE, BE IT RESOLVED by the Delta Urban Renewal Authority of Delta, Colorado, that the budget as submitted by the Executive Director be, and the same hereby is, approved and adopted as the budget for the Delta Urban Renewal Authority for the year 2017.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Secretary

## Definitions:

Fund - a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions or specific purposes.

Types of Funds and the total the City has established – Governmental (7), proprietary (7) and fiduciary (0) funds.

### Governmental Funds:

General Fund – is the primary fund used for operations such as police, public works, administration, parks and other general governmental activities. All financial resources are reported in the fund except for those required to be accounted for in another fund.

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City's special revenue funds are the Parks & Recreation Fund, City Wide Capital Improvement Fund, D.U.R.A. Fund and Conservation Trust Fund.

Other Governmental Funds – Debt Service Fund (Truck Route Bond Payments) and Perpetual Care Fund (Permanent Cemetery Fund).

### Proprietary Funds:

Enterprise Funds – are required for any activity for which a fee is charged to external users for goods or services. The City has five enterprise funds – Municipal Light & Power Fund, Sewer Fund, Water Fund, Refuse Fund and the Golf Course Fund.

Internal Service Funds – are for activities that provides good or services to other funds on a cost-reimbursement basis. The City has two Internal Service Funds – Employee's Dental Insurance Fund and Internal Service Fund (shop).

Basis of Budgeting – the City uses fund accounting as its budgetary basis of accounting. All the above funds are appropriated. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities.

Balanced Budget – when expenditures are less than or equal to the amount of revenues plus other available sources (fund balance & net position).

Budget – is a plan of financial operations, embodying an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures. Budgets are required by state law for all governmental and proprietary funds.

Fund Balance - the equity (assets less liabilities) of the general fund and special revenue funds equals fund balance. Reservations of the fund balance reflect legal restrictions on the use of the balance, such as, debt service and specific revenue sources.

Generally Accepted Accounting Principles (GAAP) – are uniform standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GAAP Basis of Accounting – is the basis as primarily defined by the Governmental Accounting Standards Board (GASB).

GASB – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government.

Net Position – current assets minus current liabilities in the proprietary funds.

City of Delta  
Fund Balance/ Net Position

**The below criteria is to target appropriate levels of reserves per each fund of the City.**

Funds Requiring no Minimum Reserve	Conservation Trust Fund, Employees' Dental Insurance Fund and Golf Course Fund
Funds to Maintain 25% of the Annual Operations & Maintenance Expenditures Total	General Fund, Parks & Recreation Fund, C.W.C.I. Fund and Refuse Fund
Funds to Maintain 25% of the Annual Operations & Maintenance Expenditures Total plus Capital Expenditures	Sewer Fund, Water Fund, M.L.&P. Fund and Internal Service Fund
Funds to Maintain Legally or Contractually Reserve	General Fund, Debt Service Fund, D.U.R.A. Fund and Perpetual Care Fund

**Governmental Funds:**

General Fund -

Maintain a Reserve Fund Balance which equals 25% of the annual expenditures total. The Reserve Fund Balance total includes 1) a Required Reserve Fund Balance (funds that are legally or contractually required to be maintained intact) 2) Minimum Reserve Fund Balance (funds that make up the balance to total 25% of the annual expenditures).

Parks & Recreation Fund -

Maintain a Reserve Fund Balance which equals 25% of the annual expenditures total.

City Wide Capital Improvement Fund –

Maintain a Reserve Fund Balance which equals 25% of the operations and maintenance annual expenditures total.

Conservation Trust Fund –

In general, no minimum reserve requirement (lottery funds for park improvements).

Debt Service Fund –

Maintain the Required Reserve Fund Balance that is legally required for the outstanding bond issuance.

Perpetual Care Fund –

Maintain the Required Reserve Fund Balance that is legally required for the cemetery.

**Proprietary Funds:**

Sewer Fund –

Water Fund –

ML&P Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total and an amount to cover current and future capital projects (funds to cover the current year's capital improvements plus an established amount to reserve for future years capital improvements to cash fund or match funding for grants).

Refuse Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total.

Golf Course Fund -

In general, no minimum reserve requirement (supported by other funds).

Employees' Dental Insurance Fund –

In general, no minimum reserve requirement (self funded claims).

Internal Service Fund –

Maintain a Reserve Net Position which equals 25% of the operations and maintenance annual expenses total and an amount to cover current and future fleet purchases.

# General Fund

	Estimated 2016	Budget 2017	Estimated 2018	Estimated 2019
Fund Balance	<u>1,649,284</u>	<u>1,531,308</u>	<u>1,161,576</u>	<u>848,986</u>
Revenues:				
Taxes	2,432,590	2,441,785	2,459,519	2,477,430
Licenses & Permits	80,736	72,000	72,000	72,000
Intergovernmental	556,071	519,480	498,775	498,775
Charges for Services	29,545	29,000	29,000	29,000
Fine & Forfeitures	65,000	70,000	70,000	70,000
Miscellaneous	87,426	39,700	37,800	36,120
Accounting & Administrative	<u>749,781</u>	<u>801,614</u>	<u>801,614</u>	<u>801,614</u>
Total Revenue =	<u>4,001,149</u>	<u>3,973,579</u>	<u>3,968,708</u>	<u>3,984,939</u>
Expenditures:				
Personnel	3,070,668	3,183,198	3,182,539	3,182,539
Charges & Services	1,023,057	1,078,813	1,070,959	1,066,253
Capital Outlay	9,400	81,300	27,800	27,800
Transfer to Other Funds	<u>16,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures =	<u>4,119,125</u>	<u>4,343,311</u>	<u>4,281,298</u>	<u>4,276,592</u>
Fund Balance	1,531,308	1,161,576	848,986	557,334
Required Restricted Reserve Fund Bal.	298,049	298,049	298,049	298,049
Minimum Reserve Fund Balance	<u>731,732</u>	<u>787,779</u>	<u>772,275</u>	<u>771,099</u>
Reserve Fund Balance	<u>1,029,781</u>	<u>1,085,828</u>	<u>1,070,324</u>	<u>1,069,148</u>
Available Fund Balance	501,527	75,749	-221,338	-511,814

**General Fund - 02**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Taxes</b>						
61310	Sales Tax	1,680,339	1,755,832	1,773,390	1,791,124	1,809,035
61320	Use Tax	25,000	35,413	27,000	27,000	27,000
61410	Cigarette Tax	26,000	26,000	26,000	26,000	26,000
61510	Franchise Tax - Cable TV	41,000	41,000	41,000	41,000	41,000
61520	Franchise Tax - Natural Gas	90,000	90,000	90,000	90,000	90,000
61530	Franchise Tax - Equivalents	466,345	466,345	466,395	466,395	466,395
61540	Occupation Tax	18,000	18,000	18,000	18,000	18,000
	Subtotal Taxes	<u>2,346,684</u>	<u>2,432,590</u>	<u>2,441,785</u>	<u>2,459,519</u>	<u>2,477,430</u>
<b>Licenses &amp; Permits</b>						
62110	Liquor Licenses	4,300	4,300	4,300	4,300	4,300
62120	Other Business Licenses	13,500	13,500	13,500	13,500	13,500
62220	Building Permits	40,000	48,636	40,000	40,000	40,000
62230	Burial Permits	13,000	13,000	13,000	13,000	13,000
62240	Animal Licenses	1,200	1,300	1,200	1,200	1,200
	Subtotal Licenses & Permits	<u>72,000</u>	<u>80,736</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>
<b>Intergovernmental Revenues</b>						
63330	Other State Grants	56,775	57,935	40,654	36,775	36,775
63333	Pass-Through Grants		427			
63410	Highway Users Tax	303,659	303,659	331,826	315,000	315,000
63420	Motor Vehicle Registration	32,000	32,000	32,000	32,000	32,000
63460	Severance Tax	125,000	49,227	30,000	30,000	30,000
63470	Mineral Leasing Apportionment	100,000	72,823	45,000	45,000	45,000
63510	Road & Bridge	40,000	40,000	40,000	40,000	40,000
	Subtotal Intergov. Revenues	<u>657,434</u>	<u>556,071</u>	<u>519,480</u>	<u>498,775</u>	<u>498,775</u>
<b>Charges For Services</b>						
64120	Zoning & Subdivision Fees	2,000	2,460	2,000	2,000	2,000
64150	Plan Checking Fee	20,000	20,000	20,000	20,000	20,000
64490	Other Charges for Services	1,500	1,500	1,500	1,500	1,500
64491	Vehicle Inspection Fees	500	585	500	500	500
64520	Cemetery Lots	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges For Services	<u>29,000</u>	<u>29,545</u>	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>
<b>Fines &amp; Forfeitures</b>						
65110	Court Fines & Forfeits	80,000	65,000	70,000	70,000	70,000
	Subtotal Fines & Forfeitures	<u>80,000</u>	<u>65,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>

**General Fund - 02**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Miscellaneous Revenues</b>						
64140	Phone, Fax & Copies	100	100	100	100	100
66570	Other Revenues	25,000	72,915	25,000	25,000	25,000
66572	Delta Senior Center-Utilities	7,900	7,900	7,900	7,900	7,900
	Subtotal Misc. Revenues	<u>33,000</u>	<u>80,915</u>	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>
<b>Accounting and Administrative Charges</b>						
64720	Accounting and Administrative	749,781	749,781	801,614	801,614	801,614
	Subtotal Accounting and Admin.	<u>749,781</u>	<u>749,781</u>	<u>801,614</u>	<u>801,614</u>	<u>801,614</u>
<b>Income from Investments</b>						
66110	Interest on Investments	1,200	6,511	6,700	4,800	3,120
	Sub. Income from Investments	<u>1,200</u>	<u>6,511</u>	<u>6,700</u>	<u>4,800</u>	<u>3,120</u>
<b>Total - General Fund</b>		<u><b>3,969,099</b></u>	<u><b>4,001,149</b></u>	<u><b>3,973,579</b></u>	<u><b>3,968,708</b></u>	<u><b>3,984,939</b></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>01 - City Council</b>						
11200	Compensation	6,600	6,600	6,600	6,600	6,600
14100	Social Security & Medicare	505	505	505	505	505
15100	Group Insurance	1,244	1,244	2,362	2,362	2,362
15300	Worker's Compensation	297	297	320	297	297
	Subtotal Personnel	<u>8,646</u>	<u>8,646</u>	<u>9,787</u>	<u>9,764</u>	<u>9,764</u>
22100	Operating Materials & Supplies	4,000	6,826	1,000	3,000	1,000
31100	Liability Insurance	834	834	823	834	834
32200	Advertising & Legal Notices	25		25	25	25
33100	Travel, Education & Training	4,000	5,326	5,400	5,400	5,400
33600	Dues, Memberships & Subscriptions	14,819	14,819	14,976	14,976	14,976
33700	Public Relations	3,500	3,700	4,000	4,000	4,000
38400	Donations & Contributions	5,935	5,935	5,935	5,935	5,935
38450	Contributions To Other Agencies	18,430	18,430	18,430	18,430	18,430
38500	Internet	99	99	99	99	99
	Subtotal Charges & Services	<u>51,642</u>	<u>55,969</u>	<u>50,688</u>	<u>52,699</u>	<u>50,699</u>
	<b>Total - City Council</b>	<u><u>60,288</u></u>	<u><u>64,615</u></u>	<u><u>60,475</u></u>	<u><u>62,463</u></u>	<u><u>60,463</u></u>
<b>02 - Boards &amp; Committees</b>						
38755	Planning Commission	200	200	200	200	200
38768	Historic Preservation	100		100	100	100
38770	Safety Committee	750	450	500	500	500
38771	Citizen Survey	800	800	800	800	800
38772	Youth Council			500	500	500
	Subtotal Charges & Services	<u>2,350</u>	<u>1,450</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
	<b>Total - Boards &amp; Committees</b>	<u><u>2,350</u></u>	<u><u>1,450</u></u>	<u><u>2,100</u></u>	<u><u>2,100</u></u>	<u><u>2,100</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>04 - City Clerk</b>						
12100	Salaries	32,922	32,916	33,903	33,903	33,903
14100	Social Security & Medicare	2,519	2,518	2,594	2,594	2,594
14200	Pension Contributions	1,646	1,646	1,695	1,695	1,695
15100	Group Insurance	11,684	11,684	12,040	12,040	12,040
15300	Worker's Compensation	112	112	121	112	112
	Subtotal Personnel	<u>48,883</u>	<u>48,876</u>	<u>50,353</u>	<u>50,344</u>	<u>50,344</u>
22100	Operating Materials & Supplies	200	200	200	200	200
31100	Liability Insurance	461	461	455	496	496
31300	Maintenance agreement	525	525	525	525	525
31800	Filing & Recording Fees	150	129	150	150	150
33100	Travel, Education & Training	100	315	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	500	435	450	450	450
34100	Telephone	500	500	500	500	500
38500	Internet	25	25	25	25	25
	Subtotal Charges & Services	<u>2,461</u>	<u>2,590</u>	<u>4,305</u>	<u>4,346</u>	<u>4,346</u>
	<b>Total - City Clerk</b>	<u><u>51,344</u></u>	<u><u>51,466</u></u>	<u><u>54,658</u></u>	<u><u>54,690</u></u>	<u><u>54,690</u></u>

**05 - Municipal Court**

12100	Salaries	10,974	10,974	11,301	11,301	11,301
12200	Part-Time Salaries	22,999	22,999	22,999	22,999	22,999
14100	Social Security & Medicare	2,599	2,599	2,624	2,624	2,624
14200	Pension Contributions	549	549	565	565	565
15100	Group Insurance	3,858	3,858	4,013	4,013	4,013
15300	Worker's Compensation	112	112	121	112	112
	Subtotal Personnel	<u>41,091</u>	<u>41,091</u>	<u>41,623</u>	<u>41,614</u>	<u>41,614</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
22100	Operating Materials & Supplies	1,000	500	1,000	1,000	1,000
31100	Liability Insurance	55	55	54	59	59
31300	Maintenance Agreement	525	525	525	525	525
31600	Professional Services	500	720	500	500	500
33100	Travel, Education & Training	650	520	1,400	1,400	1,400
33600	Dues, Memberships & Subscriptions	80	80	80	80	80
36500	Medical Services	70		70	70	70
38500	Internet	21	21	21	21	21
	Subtotal Charges & Services	<u>2,901</u>	<u>2,421</u>	<u>3,650</u>	<u>3,655</u>	<u>3,655</u>
	<b>Total - Municipal Court</b>	<u><u>43,992</u></u>	<u><u>43,512</u></u>	<u><u>45,273</u></u>	<u><u>45,269</u></u>	<u><u>45,269</u></u>
<b>06 - Administration</b>						
12100	Salaries	206,611	195,243	165,886	165,886	165,886
12500	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800
12600	Cell Phone Stipend	1,120	1,120	1,120	1,120	1,120
14100	Social Security & Medicare	16,259	15,389	13,143	13,143	13,143
14200	Pension Contributions	10,331	9,762	8,294	8,294	8,294
15100	Group Insurance	32,452	32,452	25,905	25,905	25,905
15300	Worker's Compensation	335	335	361	335	335
	Subtotal Personnel	<u>271,907</u>	<u>259,101</u>	<u>219,509</u>	<u>219,483</u>	<u>219,483</u>
22100	Operating Materials & Supplies	3,500	3,759	3,500	3,500	3,500
31100	Liability Insurance	704	704	695	759	759
31300	Maintenance Agreement			1,500	1,500	1,500
31600	Professional Services	500	6,000	500	500	500
32200	Advertising & Legal Notices	1,700	2,140	2,000	2,000	2,000
33100	Travel, Education & Training	5,000	5,000	7,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	2,200	2,200	2,200	2,200	2,200
34100	Telephone	2,000	2,000	2,000	2,000	2,000
38500	Internet	250	250	250	250	250
38700	Grant Expenses	30,000	30,000			
38710	Other Expenses	200	6,215	200	200	200
	Subtotal Charges & Services	<u>46,054</u>	<u>58,268</u>	<u>19,845</u>	<u>17,909</u>	<u>17,909</u>
	<b>Total - Administration</b>	<u><u>317,961</u></u>	<u><u>317,369</u></u>	<u><u>239,354</u></u>	<u><u>237,392</u></u>	<u><u>237,392</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>07 - City Attorney</b>						
31600	Professional Services	15,000	24,000	20,000	20,000	20,000
	Subtotal Charges & Services	15,000	24,000	20,000	20,000	20,000
	<b>Total - City Attorney</b>	<u>15,000</u>	<u>24,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>08 - Elections</b>						
22100	Operating Materials & Supplies	10,000	6,983		7,500	
	Subtotal Charges & Services	10,000	6,983	0	7,500	0
	<b>Total - Elections</b>	<u>10,000</u>	<u>6,983</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
<b>12 - Finance</b>						
12100	Salaries	263,482	263,475	271,378	271,378	271,378
14100	Social Security & Medicare	20,156	20,156	20,760	20,760	20,760
14200	Pension Contributions	13,174	13,174	13,569	13,569	13,569
15100	Group Insurance	57,908	57,908	62,006	62,006	62,006
15300	Worker's Compensation	560	560	603	560	560
	Subtotal Personnel	355,280	355,273	368,316	368,273	368,273
22100	Operating Materials & Supplies	5,800	5,800	5,800	5,800	5,800
31100	Liability Insurance	1,008	1,008	995	1,086	1,086
31300	Maintenance Agreement	5,630	5,630	5,630	5,630	5,630
32300	Printing	4,600	4,832	4,600	4,600	4,600
33100	Travel, Education & Training	1,500	1,250	1,500	1,500	1,500
33600	Dues, Memberships & Subscriptions	650	669	670	670	670
34100	Telephone	3,700	3,700	3,700	3,700	3,700
35200	Future Vehicle & Eq. Replacement	1,600	1,600	1,600	1,600	1,600
36200	Auditing Service	24,650	27,725	28,000	28,250	28,500
38100	Bank Charges	26,000	26,000	26,000	26,000	26,000
38500	Internet	50	50	50	50	50
38710	Other Expenses	250	250	250	250	250
	Subtotal Charges & Services	75,438	78,514	78,795	79,136	79,386
	<b>Total - Finance</b>	<u>430,718</u>	<u>433,787</u>	<u>447,111</u>	<u>447,409</u>	<u>447,659</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>18 - General Government Buildings</b>						
12100	Salaries		10,500	23,688	23,688	23,688
12200	Part-Time Salaries	13,377	13,375	13,776	13,776	13,776
14100	Social Security & Medicare	1,023	1,826	2,866	2,866	2,866
14200	Pension Contributions		525	1,184	1,184	1,184
15100	Group Insurance		740	4,485	4,485	4,485
15300	Worker's Compensation	348	348	375	348	348
	Subtotal Personnel	<u>14,748</u>	<u>27,314</u>	<u>46,374</u>	<u>46,347</u>	<u>46,347</u>
22100	Operating Materials & Supplies	6,500	4,800	6,500	6,500	6,500
31100	Liability Insurance	8,200	8,200	8,096	8,400	8,400
31600	Professional Services	500	350	350	350	350
34200	Natural Gas	10,000	10,000	10,000	10,000	10,000
34300	Electricity	26,000	26,000	26,000	26,000	26,000
34400	Trash Collections	2,700	2,700	2,700	2,700	2,700
34500	Water Service	1,700	1,700	1,700	1,700	1,700
34600	Sewer Service	1,516	1,516	1,516	1,516	1,516
35300	Repairs & Maintenance	35,000	10,000	12,500	12,500	12,500
	Subtotal Charges & Services	<u>100,237</u>	<u>65,266</u>	<u>69,362</u>	<u>69,666</u>	<u>69,666</u>
	<b>Total - General Gov. Buildings</b>	<u><u>114,985</u></u>	<u><u>92,580</u></u>	<u><u>115,736</u></u>	<u><u>116,013</u></u>	<u><u>116,013</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>20 - Police</b>						
12100	Salaries	1,030,398	1,005,580	1,057,309	1,057,309	1,057,309
12200	Part-Time Salaries	15,527	15,522	15,988	15,988	15,988
12600	Cell Phone Stipend	1,120	1,120	1,120	1,120	1,120
13100	Overtime	17,500	16,500	24,500	24,500	24,500
14100	Social Security & Medicare	26,152	25,778	26,651	26,651	26,651
14200	Pension Contributions	97,074	94,592	99,765	99,765	99,765
15100	Group Insurance	267,989	267,989	279,163	279,163	279,163
15300	Worker's Compensation	42,000	42,000	45,245	45,245	45,245
15700	PD State Disability	23,749	23,104	24,449	24,449	24,449
	Subtotal Personnel	<u>1,521,510</u>	<u>1,492,185</u>	<u>1,574,190</u>	<u>1,574,190</u>	<u>1,574,190</u>
22100	Operating Materials & Supplies	35,000	35,000	42,000	42,000	42,000
22800	Uniforms & Protective Clothing	7,500	7,500	7,500	7,500	7,500
31100	Liability Insurance	20,167	20,167	19,900	21,000	21,000
31300	Maintenance Agreement	15,143	15,143	28,193	16,717	17,261
31600	Professional Services	3,500	3,500	3,500	3,500	3,500
32200	Advertising & Legal Notices	100		100	100	100
33100	Travel, Education & Training	10,000	7,500	10,000	10,000	10,000
33600	Dues, Memberships & Subscriptions	1,000	1,000	1,200	1,200	1,200
34100	Telephone	9,000	8,700	8,700	8,700	8,700
34200	Natural Gas	1,232	1,232	1,232	1,232	1,232
34300	Electricity	6,050	5,000	5,000	5,000	5,000
34400	Trash Collections	650	650	650	650	650
34500	Water Service	200	200	200	200	200
34600	Sewer Service	360	360	360	360	360
35100	Vehicle & Equipment Usage	39,379	39,379	45,101	45,101	45,101
35150	Fuel Usage	30,800	16,511	24,725	24,725	24,725
35200	Future Vehicle & Eq. Replacement	64,191	64,191	64,191	64,191	64,191
35300	Repairs & Maintenance	2,000	750	2,000	2,000	2,000
36500	Medical Services	750	951	2,500	2,500	2,500
38500	Internet	890	890	890	890	890
38770	Crime Prevention	530	200	530	530	530
38771	SWAT	1,000	723	1,000	1,000	1,000
38775	Juvenile Diversion	9,617	9,617	9,900	9,900	9,900
38776	Rental	2,250	2,250	2,250	2,250	2,250
	Subtotal Charges & Services	<u>263,751</u>	<u>241,414</u>	<u>281,622</u>	<u>271,246</u>	<u>271,790</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
42100	Buildings & Improvements					
46200	Equipment	9,400	9,400	60,300	27,800	27,800
	Subtotal Capital Outlay	9,400	9,400	60,300	27,800	27,800
	<b>Total - Police</b>	<u>1,794,661</u>	<u>1,742,999</u>	<u>1,916,112</u>	<u>1,873,236</u>	<u>1,873,780</u>
<b>28 - GIS</b>						
12100	Salaries	54,780	54,787	56,431	56,431	56,431
14100	Social Security & Medicare	4,191	4,191	4,317	4,317	4,317
14200	Pension Contributions	2,739	2,739	2,822	2,822	2,822
15100	Group Insurance	12,814	12,700	13,139	13,139	13,139
15300	Worker's Compensation	108	108	116	108	108
	Subtotal Personnel	74,632	74,526	76,825	76,817	76,817
22100	Operating Materials & Supplies	1,200	1,000	1,000	1,000	1,000
31100	Liability Insurance	62	62	61	62	62
31300	Maintenance Agreement	5,730	5,730	5,500	5,500	5,500
31600	Professional Services	500	2,000	500	500	500
33100	Travel, Education & Training	1,000		1,000	1,000	1,000
34100	Telephone	500	500	500	500	500
38500	Internet	30	30	30	30	30
38710	Other Expenses	50	50	50	50	50
	Subtotal Charges & Services	9,072	9,372	8,641	8,642	8,642
	<b>Total - GIS</b>	<u>83,704</u>	<u>83,898</u>	<u>85,466</u>	<u>85,459</u>	<u>85,459</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>29 - Building Official</b>						
12100	Salaries	67,234	67,226	69,242	69,242	69,242
12200	Part-Time Salaries	1,000	2,873	3,000	3,000	3,000
13100	Overtime	350	485	500	500	500
14100	Social Security & Medicare	5,247	5,400	5,565	5,565	5,565
14200	Pension Contributions	3,362	3,361	3,462	3,462	3,462
15100	Group Insurance	15,753	15,400	16,064	16,064	16,064
15300	Worker's Compensation	246	246	265	246	246
	Subtotal Personnel	<u>93,191</u>	<u>94,991</u>	<u>98,098</u>	<u>98,079</u>	<u>98,079</u>
22100	Operating Materials & Supplies	300	358	3,500	300	300
31100	Liability Insurance	185	185	183	185	185
31300	Maintenance Agreement	900	900	900	900	900
31600	Professional Services	100	50	100	100	100
33100	Travel, Education & Training	1,300	2,000	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions	210	295	205	205	205
34100	Telephone	980	980	980	980	980
35100	Vehicle & Equipment Usage	1,161	1,161	1,464	1,464	1,464
35150	Fuel Usage	450	190	288	288	288
35200	Future Vehicle & Eq. Replacement	844	844	844	844	844
38500	Internet	30	30	30	30	30
38710	Other Expenses	50	3,813	50	50	50
	Subtotal Charges & Services	<u>6,510</u>	<u>10,806</u>	<u>10,544</u>	<u>7,346</u>	<u>7,346</u>
	<b>Total - Building Official</b>	<u><u>99,701</u></u>	<u><u>105,797</u></u>	<u><u>108,642</u></u>	<u><u>105,425</u></u>	<u><u>105,425</u></u>
<b>30 - Community Development</b>						
12100	Salaries	136,780	131,386	140,884	140,884	140,884
12600	Cell Phone Stipend	1,120	1,120	1,120	1,120	1,120
13100	Overtime	100	100	100	100	100
14100	Social Security & Medicare	10,557	10,144	10,871	10,871	10,871
14200	Pension Contributions	6,839	6,569	7,044	7,044	7,044
15100	Group Insurance	22,921	22,440	23,401	23,401	23,401
15300	Worker's Compensation	132	132	142	132	132
	Subtotal Personnel	<u>178,449</u>	<u>171,892</u>	<u>183,562</u>	<u>183,552</u>	<u>183,552</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
22100	Operating Materials & Supplies	1,800	500	500	500	500
31100	Liability Insurance	158	158	156	158	158
31300	Maintenance Agreement	900	900	900	900	900
31600	Professional Services	1,500	2,552	1,500	1,500	1,500
32200	Advertising & Legal Notices	150	150	150	150	150
33100	Travel, Education & Training	2,500	2,100	2,100	2,100	2,100
33600	Dues, Memberships & Subscriptions	450	300	300	300	300
34100	Telephone	1,200	1,200	1,000	1,000	1,000
38500	Internet	190	190	190	190	190
38710	Other Expenses	100	100	100	100	100
	Subtotal Charges & Services	8,948	8,150	6,896	6,898	6,898
	<b>Total - Community Development</b>	<b>187,397</b>	<b>180,042</b>	<b>190,458</b>	<b>190,450</b>	<b>190,450</b>
<b>32 - Street Maintenance</b>						
12100	Salaries	258,321	258,202	265,948	265,948	265,948
12200	Part-Time Salaries		8,000	8,000	8,000	8,000
12600	Cell Phone Stipend	1,146	1,146	1,146	1,146	1,146
13100	Overtime	2,500	2,500	2,500	2,500	2,500
14100	Social Security & Medicare	20,040	20,643	21,236	21,236	21,236
14200	Pension Contributions	12,916	12,910	13,297	13,297	13,297
15100	Group Insurance	50,024	50,024	50,771	50,771	50,771
15300	Worker's Compensation	19,436	19,436	20,938	20,938	20,938
	Subtotal Personnel	364,384	372,861	383,836	383,836	383,836

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
22100	Operating Materials & Supplies	26,000	26,000	35,000	35,000	35,000
24600	Asphalt & Other Surfacing	15,000	15,000	25,000	25,000	25,000
31100	Liability Insurance	4,414	4,414	4,355	4,355	4,355
31300	Maintenance Agreement	2,625	2,625	2,625	4,500	4,500
31600	Professional Services	3,500	3,500	10,000	10,000	10,000
31610	Weed Abatement			26,500	26,500	26,500
32200	Advertising & Legal Notices	250	40	250	250	250
33100	Travel, Education & Training	2,000	2,000	2,000	2,000	2,000
33600	Dues, Memberships & Subscriptions			1,500	1,500	1,500
34100	Telephone	1,900	1,900	1,900	1,900	1,900
34200	Natural Gas	4,500	4,500	4,500	4,500	4,500
34300	Electricity	31,000	31,000	31,000	31,000	31,000
34400	Trash Collections	325	325	325	325	325
34500	Water Service	320	320	320	320	320
34600	Sewer Service	500	500	500	500	500
35100	Vehicle & Equipment Usage	99,441	99,441	108,431	108,431	108,431
35150	Fuel Usage	16,055	9,000	8,625	8,625	8,625
35200	Future Vehicle & Eq. Replacement	74,571	74,571	74,571	74,571	74,571
36500	Medical Expenses	225	390	225	225	225
38500	Internet	50	50	50	50	50
38710	Other Expenses	150	192	150	150	150
46200	Equipment	4,000	4,000	1,000	1,000	
	Subtotal Charges & Services	<u>287,857</u>	<u>279,768</u>	<u>338,827</u>	<u>340,702</u>	<u>339,702</u>
	<b>Total - Street Maintenance</b>	<u>652,241</u>	<u>652,629</u>	<u>722,663</u>	<u>724,538</u>	<u>723,538</u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>44 - Animal Control</b>						
22100	Operating Materials & Supplies	250	250	250	250	250
31100	Liability Insurance	4,281	4,281	4,544	4,544	4,544
31600	Professional Services	2,000	2,000	2,000	2,000	2,000
34100	Telephone	625	625	625	625	625
34200	Natural Gas	2,650	2,650	2,650	2,650	2,650
34300	Electricity	1,000	1,500	1,500	1,500	1,500
34400	Trash Collections	240	270	270	270	270
34500	Water Service	300	160	160	160	160
34600	Sewer Service	500	350	350	350	350
35100	Vehicle & Equipment Usage	2,121	2,121	2,475	2,475	2,475
35150	Fuel Usage	1,000	500	575	575	575
35200	Future Vehicle & Eq. Replacement	1,138	1,138	1,138	1,138	1,138
35300	Repairs & Maintenance	3,000	2,000	2,000	2,000	2,000
38500	Internet	20	20	25	25	25
	Subtotal Charges & Services	<u>21,458</u>	<u>17,865</u>	<u>18,562</u>	<u>18,562</u>	<u>18,562</u>
42100	Buildings & Improvements	<u>21,000</u>		<u>21,000</u>		
	Subtotal Capital Outlay	<u>21,000</u>	<u>0</u>	<u>21,000</u>	<u>0</u>	<u>0</u>
	<b>Total - Animal Control</b>	<u><u>42,458</u></u>	<u><u>17,865</u></u>	<u><u>39,562</u></u>	<u><u>18,562</u></u>	<u><u>18,562</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>45 - Code Enforcement</b>						
12100	Salaries	42,793	42,786	44,069	44,069	44,069
12600	Cell Phone Stipend	321	321	321	321	321
14100	Social Security & Medicare	3,298	3,298	3,396	3,396	3,396
14200	Pension Contributions	2,140	2,139	2,203	2,203	2,203
15100	Group Insurance	12,767	12,600	13,122	13,122	13,122
15300	Worker's Compensation	588	588	633	588	588
	Subtotal Personnel	<u>61,907</u>	<u>61,732</u>	<u>63,744</u>	<u>63,699</u>	<u>63,699</u>
22100	Operating Materials & Supplies	200	150	150	150	150
31100	Liability Insurance	2,664	2,664	2,629	2,664	2,664
31300	Maintenance Agreement	600	600	600	600	600
38500	Internet	30	30	30	30	30
38710	Other Expenses	50	50	50	50	50
	Subtotal Charges & Services	<u>3,544</u>	<u>3,494</u>	<u>3,459</u>	<u>3,494</u>	<u>3,494</u>
	<b>Total - Code Enforcement</b>	<u><u>65,451</u></u>	<u><u>65,226</u></u>	<u><u>67,203</u></u>	<u><u>67,193</u></u>	<u><u>67,193</u></u>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>47 - Cemetery</b>						
12100	Salaries	32,588	32,594	33,571	33,571	33,571
12200	Part - Time Salaries	6,247	6,247	6,247	6,247	6,247
12600	Cell Phone Stipend	320	320	320	320	320
14100	Social Security & Medicare	2,995	2,996	3,071	3,071	3,071
14200	Pension Contributions	1,629	1,630	1,679	1,679	1,679
15100	Group Insurance	12,698	12,698	15,957	15,957	15,957
15300	Worker's Compensation	5,696	5,696	6,136	5,696	5,696
	Subtotal Personnel	62,174	62,181	66,980	66,540	66,540
22100	Operating Materials & Supplies	6,500	6,500	6,500	6,500	6,500
22200	Chemicals & Lab Supplies	4,750	4,750	4,750	5,000	5,000
31100	Liability Insurance	449	449	443	460	460
31300	Maintenance Agreement	160	160	160	160	160
31350	Tree & Landscaping	1,000		1,000	1,000	1,000
31600	Professional Services	200	523	500	500	500
34300	Electricity	2,750	2,750	2,750	2,750	2,750
34400	Trash Collections	350	350	350	350	350
34500	Water Service	40,000	40,000	40,000	40,000	40,000
34600	Sewer Service	350	350	350	350	350
35100	Vehicle & Equipment Usage	8,239	8,239	8,923	8,923	8,923
35150	Fuel Usage	4,790	2,000	3,105	3,105	3,105
35200	Future Vehicle & Eq. Replacement	9,613	9,613	9,613	9,613	9,613
36500	Medical Expenses	300	300	300	300	300
	Subtotal Charges & Services	80,201	75,984	78,744	79,011	79,011
	<b>Total - Cemetery</b>	<b>142,375</b>	<b>138,165</b>	<b>145,724</b>	<b>145,551</b>	<b>145,551</b>
<b>76 - Culture</b>						
22100	Operating Materials & Supplies					
31100	Liability Insurance	8,283	8,283	8,173	8,283	8,283
34100	Telephone	950	950	950	950	950
34300	Electricity	175	175	175	175	175
38500	Internet	139	139	139	139	139
	Subtotal Charges & Services	9,547	9,547	9,437	9,547	9,547
	<b>Total - Culture</b>	<b>9,547</b>	<b>9,547</b>	<b>9,437</b>	<b>9,547</b>	<b>9,547</b>

**General Fund - 02  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>77 - IT</b>						
22100	Operating Materials & Supplies	2,000	2,247	2,000	2,000	2,000
31600	Professional Services	18,000	20,000	20,000	20,000	20,000
33600	Dues, Memberships & Subscriptions	8,000	8,100	8,600	8,600	8,600
46200	Equipment		3,000	5,000		5,000
	Subtotal Charges & Services	<u>28,000</u>	<u>33,347</u>	<u>35,600</u>	<u>30,600</u>	<u>35,600</u>
	<b>Total - IT</b>	<u>28,000</u>	<u>33,347</u>	<u>35,600</u>	<u>30,600</u>	<u>35,600</u>
<b>90 - Non - Departmental</b>						
22100	Operating Materials & Supplies	2,000	2,000	2,000	2,000	2,000
31100	Liability Insurance	8,549	8,549	8,436	8,600	8,600
31300	Maintenance Agreement	5,700	5,700	5,700	5,700	5,700
32100	Postage	7,500	8,400	8,400	8,400	8,400
34100	Telephone	6,200	6,200	6,200	6,200	6,200
37100	Lease Agreement	1,000	1,000	1,000	1,000	1,000
38710	Other Expenses	1,000	1,000	1,000	1,000	1,000
38720	Insurance Deductible	5,000	5,000	5,000	5,000	5,000
	Subtotal Charges & Services	<u>36,949</u>	<u>37,849</u>	<u>37,736</u>	<u>37,900</u>	<u>37,900</u>
	<b>Total - Non - Departmental</b>	<u>36,949</u>	<u>37,849</u>	<u>37,736</u>	<u>37,900</u>	<u>37,900</u>
<b>95 - Transfers To Other Funds</b>						
39072	Transfer to Dental Fund	16,000	16,000			
	<b>Total: Transfers to Other Funds</b>	<u>16,000</u>	<u>16,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total - General Fund</b>		<u><b>4,205,121</b></u>	<u><b>4,119,126</b></u>	<u><b>4,343,311</b></u>	<u><b>4,281,298</b></u>	<u><b>4,276,592</b></u>

# Conservation Trust Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Fund Balance	<b>274,656</b>	269,710	274,950	368,610
Revenues:				
Intergovernmental	91,000	91,000	91,000	91,000
Income from Investments	<u>660</u>	<u>2,240</u>	<u>2,660</u>	<u>2,580</u>
Total Revenue =	91,660	93,240	93,660	93,580
Expenditures:				
Capital Outlay	<u>96,606</u>	<u>88,000</u>	<u>0</u>	<u>0</u>
Total Expenditures =	96,606	88,000	0	0
Fund Balance	269,710	274,950	368,610	462,190

**Conservation Trust Fund - 15**  
**Revenue - 00**

Account : Revenues by Source		2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Intergovernmental Revenues</b>						
63440	Lottery Proceeds	91,000	91,000	91,000	91,000	91,000
	Subtotal Intergov. Revenues	91,000	91,000	91,000	91,000	91,000
<b>Income From Investments</b>						
66110	Interest on Investments	125	660	2,240	2,660	2,580
	Sub. Income From Investments	125	660	2,240	2,660	2,580
<b>Total - Conservation Trust Fund</b>		<b>91,125</b>	<b>91,660</b>	<b>93,240</b>	<b>93,660</b>	<b>93,580</b>

**Conservation Trust Fund - 15  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>25 -Mountain View Park</b>						
43200	Improvements other than Buildings		6,000	5,000		
	<b>Total: Mountain View Park</b>	0	6,000	5,000	0	0
<b>27 -Cleland Park</b>						
43200	Improvements other than Buildings	103,000	700	10,000		
	<b>Total: Cleland Park</b>	103,000	700	10,000	0	0
<b>29 -Confluence Park</b>						
43200	Improvements other than Buildings	30,000	73,218	22,500	0	0
	<b>Total: Confluence Park</b>	30,000	73,218	22,500	0	0
<b>32 -Cottonwood Park</b>						
43200	Improvements other than Buildings		3,688			
	<b>Total: Cottonwood Park</b>	0	3,688	0	0	0
<b>60 - Parks Development</b>						
22100	Operating Materials & Supplies		500	500		
	Subtotal Charges & Services	-	500	500	-	-
43200	Improvements other than Buildings	20,000	12,500	50,000	-	-
	Subtotal Capital Outlay	20,000	12,500	50,000	-	-
	<b>Total: Parks Development</b>	20,000	13,000	50,500	0	0
<b>Total Conservation Trust Fund</b>		<b>153,000</b>	<b>96,606</b>	<b>88,000</b>	<b>0</b>	<b>0</b>

# Parks & Recreation Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Fund Balance	<b>595,613</b>	507,106	411,114	311,009
Revenues:				
Taxes	1,791,252	1,800,390	1,818,124	1,836,035
Admissions	489,500	553,128	557,200	568,875
Fees	35,910	31,000	31,000	31,000
Youth	46,077	57,600	57,600	58,000
Aquatics	35,237	32,500	35,500	37,500
Rental	48,991	52,050	52,575	53,100
Miscellaneous	<u>205,662</u>	<u>143,360</u>	<u>77,296</u>	<u>81,800</u>
Total Revenue =	2,652,629	2,670,028	2,629,295	2,666,310
Expenditures:				
Personnel	1,533,166	1,544,822	1,541,627	1,492,668
Charges & Services	1,135,976	1,018,198	1,012,773	1,021,023
Capital Outlay	71,994	103,000	51,000	104,500
Transfer to Other Funds	<u>0</u>	<u>100,000</u>	<u>124,000</u>	<u>124,000</u>
Total Expenditures =	2,741,136	2,766,020	2,729,400	2,742,191
Fund Balance	507,106	411,114	311,009	235,128
Minimum Reserve Fund Balance	685,284	691,505	682,350	685,548
Available Fund Balance	-178,178	-280,391	-371,341	-450,420

**Parks & Recreation Fund - 18**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Taxes</b>						
61310	Sales Tax	1,680,338	1,755,832	1,773,390	1,791,124	1,809,035
61320	Use Tax	25,000	35,420	27,000	27,000	27,000
	Subtotal Taxes	<u>1,705,338</u>	<u>1,791,252</u>	<u>1,800,390</u>	<u>1,818,124</u>	<u>1,836,035</u>
<b>Admissions</b>						
64670	Recreation Center Memberships	172,000	172,000	187,000	189,000	192,500
64603	Fitness Training Revenue	42,000	35,000	42,000	42,000	42,000
64677	School Programs	6,500	6,500	6,500	6,500	6,500
64610	Leisure Recreation Fees	11,000	11,000	12,500	12,500	12,500
64611	General Daily Admissions	160,000	155,000	177,428	184,000	188,875
64614	General Punch Passes	110,000	110,000	127,700	123,200	126,500
	Subtotal Admissions	<u>501,500</u>	<u>489,500</u>	<u>553,128</u>	<u>557,200</u>	<u>568,875</u>
<b>Fees</b>						
64665	Adult Sports	40,000	35,910	31,000	31,000	31,000
	Subtotal Fees	<u>40,000</u>	<u>35,910</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
<b>Youth</b>						
64660	Youth Sports	68,000	46,077	57,600	57,600	58,000
	Subtotal Youth	<u>68,000</u>	<u>46,077</u>	<u>57,600</u>	<u>57,600</u>	<u>58,000</u>
<b>Aquatics</b>						
64673	Other Swimming Pool	7,500	7,237	6,500	7,500	7,500
64674	Swimming Lessons & Classes	30,000	28,000	26,000	28,000	30,000
	Subtotal Aquatics	<u>37,500</u>	<u>35,237</u>	<u>32,500</u>	<u>35,500</u>	<u>37,500</u>
<b>Rental</b>						
66230	Other Rentals	50	283	200	225	250
64652	Concessions Sales - Rental	1,500	1,500	1,500	1,500	1,500
66235	Equipment Rental	4,000	4,000	3,000	3,500	4,000
66240	Horse Arena Rental	500	135	500	500	500
66250	Recreation Facility	34,000	34,000	36,000	36,000	36,000
66260	Recreation Field	450	1,750	250	250	250
66270	Parks Rental	5,500	5,500	5,500	5,500	5,500
66275	Snack Bar Rental	5,100	1,823	5,100	5,100	5,100
	Subtotal Rental	<u>51,100</u>	<u>48,991</u>	<u>52,050</u>	<u>52,575</u>	<u>53,100</u>

**Parks & Recreation Fund - 18**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Miscellaneous</b>						
63330	Other State Grants	247,000	99,926	75,000		
64681	Sales of Merchandise	32,000	15,000	15,000	18,333	20,000
64682	Vending Machine		16,500	16,500	20,167	22,000
64683	Child Care Fees	4,000	1,860			
66460	Donations		10,486			
66474	Silver Sneakers	33,000	34,000	33,000	35,000	36,000
66477	Silver & Fit	1,300	5,013	1,300	1,500	1,600
66536	Advertising	700	2,672	1,600	2,200	2,200
66570	Other		19,100			
	Subtotal Miscellaneous	<u>318,000</u>	<u>204,557</u>	<u>142,400</u>	<u>77,200</u>	<u>81,800</u>
<b>Income From Investments</b>						
66110	Interest on Investments	<u>500</u>	<u>1,105</u>	<u>960</u>	<u>96</u>	<u></u>
	Sub. Income From Investments	<u>500</u>	<u>1,105</u>	<u>960</u>	<u>96</u>	<u>0</u>
<b>Total - Parks &amp; Recreation Fund</b>		<b><u>2,721,938</u></b>	<b><u>2,652,629</u></b>	<b><u>2,670,028</u></b>	<b><u>2,629,295</u></b>	<b><u>2,666,310</u></b>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>50 -Aquatics</b>						
12100	Salaries	91,080	91,080	91,842	91,842	91,842
12200	Part - Time Salaries	155,000	152,000	156,560	156,560	156,560
12600	Cell Phone Stipend	320	320	320	320	320
14100	Social Security & Medicare	18,850	18,620	19,027	19,027	19,027
14200	Pension Contributions	4,554	4,554	4,592	4,592	4,592
15100	Group Insurance	28,711	28,711	22,609	22,609	22,609
15300	Worker's Compensation	10,242	10,242	11,033	10,242	10,242
	Subtotal Personnel	<u>308,757</u>	<u>305,527</u>	<u>305,983</u>	<u>305,192</u>	<u>305,192</u>
22100	Operating Materials & Supplies	11,000	10,000	11,600	11,600	11,600
22200	Chemicals & Lab Supplies	18,000	18,000	19,000	19,500	20,000
22800	Uniforms & Protective Clothing	1,800	1,650	1,800	1,700	1,700
26150	Special Events	1,000	166	500	500	500
31100	Liability Insurance	20,690	20,690	20,441	21,000	21,000
31600	Professional Services		5,198			
32200	Advertising & Legal Notices	175		175	175	175
33100	Travel , Education & Training	1,500	1,473	2,000	1,500	2,000
35300	Repairs & Maintenance	10,000	15,345	11,000	11,000	11,000
36500	Medical Services	500	245	500	500	500
38710	Other		162			
	Subtotal Charges & Services	<u>64,665</u>	<u>72,929</u>	<u>67,016</u>	<u>67,475</u>	<u>68,475</u>
42100	Buildings & Improvement					
46200	Equipment	49,000	64,745	14,500	4,000	8,000
	Subtotal Capital Outlay	<u>49,000</u>	<u>64,745</u>	<u>14,500</u>	<u>4,000</u>	<u>8,000</u>
	<b>Total: Aquatics</b>	<u><u>422,422</u></u>	<u><u>443,201</u></u>	<u><u>387,499</u></u>	<u><u>376,667</u></u>	<u><u>381,667</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>52 - Sports</b>						
12100	Salaries	46,081	46,072	47,454	47,454	47,454
12200	Part - Time Salaries	70,000	52,000	53,560	53,560	53,560
12600	Cell Phone Stipend	320	320	320	320	320
14100	Social Security & Medicare	8,905	7,527	7,752	7,752	7,752
14200	Pension Contributions	2,304	2,304	2,373	2,373	2,373
15100	Group Insurance	15,672	15,672	16,061	16,061	16,061
15300	Worker's Compensation	3,414	3,414	3,678	3,414	3,414
	Subtotal Personnel	<u>146,696</u>	<u>127,309</u>	<u>131,198</u>	<u>130,934</u>	<u>130,934</u>
22100	Operating Materials & Supplies	5,500	4,000	5,000	5,000	5,000
26925	Youth Sports	32,000	32,000	31,000	31,000	31,000
26950	Adult Sports	6,200	5,000	5,000	5,000	5,000
31100	Liability Insurance	292	292	288	292	292
31600	Professional Services	500	2,000	1,500	1,500	1,500
33100	Travel , Education & Training	250	277	250	250	250
33600	Dues, Memberships & Subscriptions	200	35	200	200	200
36500	Medical Services	1,500	927	1,000	1,500	1,000
38710	Other	50	897	2,000	2,000	2,000
	Subtotal Charges & Services	<u>46,492</u>	<u>45,428</u>	<u>46,238</u>	<u>46,742</u>	<u>46,242</u>
	<b>Total: Sports</b>	<u><u>193,188</u></u>	<u><u>172,737</u></u>	<u><u>177,436</u></u>	<u><u>177,676</u></u>	<u><u>177,176</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>53 - Fitness</b>						
12100	Salaries	58,302	58,313	60,062	60,062	60,062
12200	Part - Time Salaries	64,000	53,000	51,500	51,500	51,500
12600	Cell Phone Stipend	160	160	160	160	160
14100	Social Security & Medicare	9,368	8,528	8,547	8,547	8,547
14200	Pension Contributions	2,915	2,916	3,003	3,003	3,003
15100	Group Insurance	16,189	16,189	16,700	16,700	16,700
15300	Worker's Compensation	3,414	3,414	3,678	3,414	3,414
	Subtotal Personnel	<u>154,348</u>	<u>142,519</u>	<u>143,650</u>	<u>143,386</u>	<u>143,386</u>
22100	Operating Materials & Supplies	22,000	22,000	24,000	22,000	22,500
31100	Liability Insurance	157	157	155	160	160
31600	Professional Services	8,500	8,500	11,000	11,500	11,500
33100	Travel , Education & Training	2,500	2,500	1,500	2,000	2,000
33600	Dues, Memberships & Subscriptions	600	670	600	600	600
35300	Repairs & Maintenance	9,000	9,000	15,000	10,000	10,000
36500	Medical Services	200	70	200	200	200
38710	Other		35			
	Subtotal Charges & Services	<u>42,957</u>	<u>42,932</u>	<u>52,455</u>	<u>46,460</u>	<u>46,960</u>
46200	Equipment	<u>19,000</u>			<u>28,000</u>	<u>25,000</u>
	Subtotal Capital Outlay	<u>19,000</u>	<u>0</u>	<u>0</u>	<u>28,000</u>	<u>25,000</u>
	<b>Total: Fitness</b>	<u><u>216,305</u></u>	<u><u>185,451</u></u>	<u><u>196,105</u></u>	<u><u>217,846</u></u>	<u><u>215,346</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>54 - Facility Operations</b>						
12100	Salaries	46,887	46,887	48,290	48,290	4,829
12200	Part - Time Salaries	5,500	3,500	3,605	3,605	3,605
12600	Cell Phone Stipend	320	320	320	320	320
14100	Social Security & Medicare	4,032	3,879	3,994	3,994	670
14200	Pension Contributions	2,344	2,344	2,415	2,415	241
15100	Group Insurance	12,794	12,794	13,134	13,134	13,134
15300	Worker's Compensation	707	707	762	707	707
	Subtotal Personnel	<u>72,584</u>	<u>70,431</u>	<u>72,520</u>	<u>72,465</u>	<u>23,506</u>
22100	Operating Materials & Supplies	2,500	2,500	7,900	2,500	2,500
31100	Liability Insurance	157	157	155	160	160
31300	Maintenance Agreements		588	588	600	600
31600	Professional Services	4,000	4,000	5,500	5,500	5,500
32200	Advertising & Legal Notices	26,000	21,567	19,000	19,000	19,000
33100	Travel , Education & Training	250	225	250	250	250
33600	Dues, Memberships & Subscriptions	100	109	100	100	100
38710	Other Expenses	2,500	328	50	50	50
46200	Equipment		3,300			
	Subtotal Charges & Services	<u>35,507</u>	<u>32,774</u>	<u>33,543</u>	<u>28,160</u>	<u>28,160</u>
	<b>Total: Facility Operations</b>	<u><u>108,091</u></u>	<u><u>103,205</u></u>	<u><u>106,063</u></u>	<u><u>100,625</u></u>	<u><u>51,666</u></u>
<b>55 - Child Care</b>						
12200	Part - Time Salaries	22,000	19,000			
14100	Social Security & Medicare	1,683	1,454			
15300	Worker's Compensation	321	321			
	Subtotal Personnel	<u>24,004</u>	<u>20,775</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	500	195			
31100	Liability Insurance	50	50			
	Subtotal Charges & Services	<u>550</u>	<u>245</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total: Child Care</b>	<u><u>24,554</u></u>	<u><u>21,020</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>60 - Customer Service</b>						
12100	Salaries	79,475	79,475	81,872	81,872	81,872
12200	Part-Time Salaries	43,000	43,000	44,290	44,290	44,290
14100	Social Security & Medicare	9,382	9,369	9,651	9,651	9,651
14200	Pension Contributions	3,974	3,974	4,094	4,094	4,094
15100	Group Insurance	31,693	31,693	32,683	32,683	32,683
15300	Worker's Compensation	1,602	1,602	1,726	1,602	1,602
	Subtotal Personnel	<u>169,285</u>	<u>169,113</u>	<u>174,316</u>	<u>174,192</u>	<u>174,192</u>
22100	Operating Materials & Supplies	5,000	4,000	3,500	4,000	4,250
22400	Pro-Shop Supplies	18,000	9,000	9,000	11,000	12,000
22405	Vending Supplies		9,000	9,000	11,000	12,000
22800	Uniforms	600		600	600	600
31100	Liability Insurance	140	140	138	140	140
33100	Travel , Education & Training	250	1,069	250	250	250
36500	Medical Expenses	200	105	200	200	200
38710	Other Expenses		56			
	Subtotal Charges & Services	<u>26,190</u>	<u>23,370</u>	<u>22,688</u>	<u>27,190</u>	<u>29,440</u>
	<b>Total: Customer Service Rec Center</b>	<u><u>195,475</u></u>	<u><u>192,483</u></u>	<u><u>197,004</u></u>	<u><u>201,382</u></u>	<u><u>203,632</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>64 - Buildings &amp; Grounds Maintenance Rec Center</b>						
12100	Salaries	67,870	67,870	69,917	69,917	69,917
12200	Part-Time Salaries	17,500	23,000	23,690	23,690	23,690
12600	Cell Phone Stipend		60			
14100	Social Security & Medicare	6,531	6,952	7,161	7,161	7,161
14200	Pension Contributions	3,394	3,394	3,496	3,496	3,496
15100	Group Insurance	16,378	16,378	16,426	16,426	16,426
15300	Worker's Compensation	2,886	2,886	3,109	2,886	2,886
	Subtotal Personnel	<u>114,558</u>	<u>120,539</u>	<u>123,799</u>	<u>123,576</u>	<u>123,576</u>
22100	Operating Materials & Supplies	31,000	25,000	33,000	31,000	31,000
31100	Liability Insurance	192	192	189	192	192
33100	Travel , Education & Training	200	287	200	200	200
35300	Repairs & Maintenance	30,000	30,000	26,000	26,000	26,000
38710	Other Expenses		165			
	Subtotal Charges & Services	<u>61,392</u>	<u>55,644</u>	<u>59,389</u>	<u>57,392</u>	<u>57,392</u>
42100	Buildings & Improvement		999	13,500	6,000	60,000
46200	Equipment	2,500	6,250		13,000	11,500
	Subtotal Capital Outlay	<u>2,500</u>	<u>7,249</u>	<u>13,500</u>	<u>19,000</u>	<u>71,500</u>
	<b>Total: Building &amp; Grounds Maint. Rec</b>	<u><u>178,450</u></u>	<u><u>183,432</u></u>	<u><u>196,688</u></u>	<u><u>199,968</u></u>	<u><u>252,468</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>65 - Administration &amp; General</b>						
12100	Salaries	131,348	131,348	135,287	135,287	135,287
12200	Part-Time Salaries		200			
12600	Cell Phone Stipend	1,480	1,480	1,480	1,480	1,480
14100	Social Security & Medicare	10,161	10,177	10,463	10,463	10,463
14200	Pension Contributions	6,567	6,567	6,764	6,764	6,764
15100	Group Insurance	16,464	16,464	16,563	16,563	16,563
15300	Worker's Compensation	1,077	1,077	1,160	1,077	1,077
	Subtotal Personnel	<u>167,098</u>	<u>167,313</u>	<u>171,717</u>	<u>171,634</u>	<u>171,634</u>
22100	Operating Materials & Supplies	10,500	4,000	5,000	5,000	5,000
31100	Liability Insurance	30,258	30,258	29,887	30,400	30,400
31200	Copies	3,900	4,600	3,900	3,900	3,900
31300	Maintenance Agreement	3,300	3,300	3,300	3,300	3,300
31410	Accounting & Administration Fee	239,055	239,055	222,184	222,184	222,184
31600	Professional Services	1,000	1,091	500	500	500
33100	Travel , Education & Training	500	245	500	500	500
33600	Dues, Memberships & Subscriptions	760	760	760	760	760
34100	Telephone	6,314	6,314	6,314	6,314	6,314
34200	Natural Gas	90,000	75,000	75,000	75,000	75,000
34300	Electricity	115,000	104,000	104,000	104,000	104,000
34400	Trash Collections	3,054	3,054	3,054	3,054	3,054
34500	Water Service	9,500	9,500	9,500	9,500	9,500
34600	Sewer Service	4,000	4,000	4,000	4,000	4,000
35100	Vehicle & Equipment Usage	3,542	3,542	4,213	4,213	4,213
35150	Fuel Usage	560	560	288	288	288
35200	Future Vehicle & Eq. Replacement	2,953	2,953	2,953	2,953	2,953
38500	Internet	525	525	525	525	525
38710	Other		6,335			
	Subtotal Charges & Services	<u>525,122</u>	<u>499,092</u>	<u>475,878</u>	<u>476,391</u>	<u>476,391</u>
<b>Total: Administration &amp; General</b>		<u><u>692,220</u></u>	<u><u>666,405</u></u>	<u><u>647,595</u></u>	<u><u>648,025</u></u>	<u><u>648,025</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>80 - Parks</b>						
12100	Salaries	181,906	181,906	187,374	187,374	187,374
12200	Part - Time Salaries	122,995	110,000	113,300	113,300	113,300
12600	Cell Phone Stipend	1,280	1,280	1,280	1,280	1,280
14100	Social Security & Medicare	23,423	22,429	23,099	23,099	23,099
14200	Pension Contributions	9,095	9,095	9,369	9,369	9,369
15100	Group Insurance	56,658	56,658	57,826	57,826	57,826
15300	Worker's Compensation	18,000	18,000	19,391	18,000	18,000
15400	Unemployment	10,000	10,272	10,000	10,000	10,000
	Subtotal Personnel	<u>423,357</u>	<u>409,640</u>	<u>421,639</u>	<u>420,248</u>	<u>420,248</u>
22100	Operating Materials & Supplies	20,000	20,000	20,000	22,500	25,000
22200	Chemicals & Lab Supplies	11,000	11,000	11,000	12,000	13,000
31100	Liability Insurance	4,348	4,348	4,290	4,348	4,348
31350	Tree & Landscaping	11,000	10,000	12,000	12,500	13,000
31600	Professional Services	30,000	24,000	6,000	3,000	3,000
32200	Advertising & Legal Notices	200	367	300	350	350
33100	Travel, Education & Training	1,200	135	500	200	200
34100	Telephone	1,750	1,750	1,750	1,750	1,750
34200	Natural Gas	2,500	2,500	2,500	2,500	2,500
34300	Electricity	17,500	17,500	17,500	17,500	17,500
34400	Trash Collections	6,400	6,400	6,400	6,400	6,400
34500	Water Service	50,000	50,886	50,000	51,000	52,000
34600	Sewer Service	1,275	1,275	1,275	1,275	1,275
35100	Vehicle & Equipment Usage	47,322	47,322	53,328	53,328	53,328
35150	Fuel Usage	15,725	9,800	14,950	14,950	14,950
35200	Future Vehicle & Eq. Replacement	41,013	41,013	41,013	41,013	41,013
35300	Repairs & Maintenance			1,000	1,000	1,000
36500	Medical Expenses	500	375	500	500	500
38500	IT	75	75	75	75	75
38710	Other Expenses	1,000	100,121	1,000	1,000	1,000
	Subtotal Charges & Services	<u>262,958</u>	<u>348,867</u>	<u>245,381</u>	<u>247,189</u>	<u>252,189</u>
42100	Improvements Other Than Buildings	<u>247,000</u>		<u>75,000</u>		
	Subtotal Capital Outlay	<u>247,000</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>
	<b>Total - Parks</b>	<u><u>933,315</u></u>	<u><u>758,507</u></u>	<u><u>742,020</u></u>	<u><u>667,437</u></u>	<u><u>672,437</u></u>

**Parks & Recreation Fund - 18  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>85 - Horse Arena</b>						
22100	Operating Materials & Supplies	500		500	500	500
34300	Electricity	250	150	250	250	250
34500	Water Service	550	350	550	550	550
34600	Sewer Service	300	300	300	300	300
35100	Vehicle & Equipment Usage	403	403	425	425	425
35150	Fuel Usage	420	125	288	288	288
35200	Future Vehicle & Eq. Replacement	561	561	561	561	561
	Subtotal Charges & Services	<u>2,984</u>	<u>1,889</u>	<u>2,874</u>	<u>2,874</u>	<u>2,874</u>
	<b>Total - Horse Arena</b>	<u><u>2,984</u></u>	<u><u>1,889</u></u>	<u><u>2,874</u></u>	<u><u>2,874</u></u>	<u><u>2,874</u></u>
<b>90 - Non - Departmental</b>						
31100	Liability Insurance	5,306	5,306	5,236	5,400	5,400
38100	Bank Service Fees	7,500	7,500	7,500	7,500	7,500
	Subtotal Charges & Services	<u>12,806</u>	<u>12,806</u>	<u>12,736</u>	<u>12,900</u>	<u>12,900</u>
	<b>Total: Non - Departmental</b>	<u><u>12,806</u></u>	<u><u>12,806</u></u>	<u><u>12,736</u></u>	<u><u>12,900</u></u>	<u><u>12,900</u></u>
<b>95 - Transfers To Other Funds</b>						
39048	Transfer to Golf Course Fund			100,000	124,000	124,000
	<b>Total: Transfers to Other Funds</b>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>124,000</u>	<u>124,000</u>
	<b>Total - Parks &amp; Recreation Fund</b>	<u><u>2,979,811</u></u>	<u><u>2,741,136</u></u>	<u><u>2,766,020</u></u>	<u><u>2,729,400</u></u>	<u><u>2,742,191</u></u>

# C.W.C.I Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Fund Balance	75,546	497,196	490,295	574,440
Revenues:				
Taxes	2,389,779	2,404,910	2,428,690	2,452,706
Income from Investments	473	445	1,700	2,250
Grants	186,985	14,117	0	0
Contributions for Construction	1,842	5,000	5,000	5,000
Other Financing Sources	81,539	0	0	0
Miscellaneous	<u>157,800</u>	<u>7,800</u>	<u>7,800</u>	<u>7,800</u>
Total Revenue =	2,818,418	2,432,272	2,443,190	2,467,756
Expenditures:				
Charges & Services	181,283	166,703	106,575	106,575
Capital Outlay	822,639	880,000	860,000	860,000
Transfers to Other Funds	<u>1,392,846</u>	<u>1,392,470</u>	<u>1,392,470</u>	<u>1,392,470</u>
Total Expenditures =	2,396,768	2,439,173	2,359,045	2,359,045
Fund Balance	497,196	490,295	574,440	683,151
Restricted Reserve Fund Balance	315,000	315,000	315,000	315,000
Minimum Reserve	<u>19,151</u>	<u>19,131</u>	<u>19,144</u>	<u>19,144</u>
	334,151	334,131	334,144	334,144
Available Fund Balance	163,045	156,164	240,296	349,007

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

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Taxes</b>						
61310	Sales Tax	1,680,339	1,755,832	1,773,390	1,791,124	1,809,035
61320	Use Tax	25,000	35,412	27,000	27,000	27,000
61340	Delta County Sales Tax	600,415	598,535	604,520	610,566	616,671
	Subtotal Charges & Services	2,305,754	2,389,779	2,404,910	2,428,690	2,452,706
<b>Income From Investments</b>						
66110	Interest On Investments	250	473	445	1,700	2,250
	Subtotal Income From Investments	250	473	445	1,700	2,250
<b>Miscellaneous Revenues</b>						
63331	Grants	180,000	186,985	14,117		
66230	Other Rental		7,800	7,800	7,800	7,800
66420	Contributions For Construction		1,842	5,000	5,000	5,000
66570	Other Revenue		150,000			
	Subtotal Miscellaneous Revenues	180,000	346,627	26,917	12,800	12,800
<b>Other Financing Sources</b>						
67780	Transfer from Capital Project Fund		81,539			
	Subtotal Financing Sources	0	81,539	0	0	0
<b>Total:</b>						
<b>City Wide Capital Improvements Fund</b>		<u>2,486,004</u>	<u>2,818,418</u>	<u>2,432,272</u>	<u>2,443,190</u>	<u>2,467,756</u>

**City Wide Capital Improvements Fund - 19  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>15 - Miscellaneous Engineering</b>						
31600	Professional Services	40,000	11,331	15,000	15,000	15,000
	<b>Total: Miscellaneous Engineering</b>	<u>40,000</u>	<u>11,331</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>25 - Sidewalk Projects</b>						
31600	Professional Services	10,000	9,255	50,000	50,000	50,000
	Subtotal Charges & Services	10,000	9,255	50,000	50,000	50,000
43400	Shared Replacement Costs			10,000	10,000	10,000
	Subtotal Capital Outlay	0	0	10,000	10,000	10,000
	<b>Total: Sidewalk Projects</b>	<u>10,000</u>	<u>9,255</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
<b>36 - ADA Compliance</b>						
31600	Professional Services			15,000	15,000	15,000
	<b>Total: ADA Compliance</b>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>37 - Public Facilities</b>						
31600	Professional Services	50,000	56,900	10,180		
38710	Other Expenses		151			
42100	Land & Buildings	25,000	36,298	50,000		
43100	Capital Construction					
	Subtotal Capital Outlay	76,876	93,349	60,180	0	0
	<b>Total: Public Facilities</b>	<u>76,876</u>	<u>93,349</u>	<u>60,180</u>	<u>0</u>	<u>0</u>
<b>48 - Street Improvements Project</b>						
31600	Professional Services	400,000	396,439	500,000	500,000	500,000
	Subtotal Charges & Services	400,000	396,439	500,000	500,000	500,000
	<b>Total: Street Improvements Project</b>	<u>400,000</u>	<u>396,439</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>

**City Wide Capital Improvements Fund - 19**  
**Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>50 - Truck Route</b>						
15400	Unemployment		1,936			
31600	Professional Services	24,000	100,083	20,000		
33100	Travel, Education & Training		349			
	Subtotal Charges & Services	<u>24,000</u>	<u>102,368</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
	<b>Total: Truck Route</b>	<u><u>24,000</u></u>	<u><u>102,368</u></u>	<u><u>20,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<b>68 - Storm Water System Improvements</b>						
31600	Professional Services	400,000	314,577	300,000	300,000	300,000
	Subtotal Charges & Services	<u>400,000</u>	<u>314,577</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
	<b>Total: Storm Water System Improvements</b>	<u><u>400,000</u></u>	<u><u>314,577</u></u>	<u><u>300,000</u></u>	<u><u>300,000</u></u>	<u><u>300,000</u></u>
<b>90 - CWCI Non-Departmental</b>						
31100	Liability Insurance	3,900	3,900	3,848	3,900	3,900
31410	Accounting & Administration Fee	71,953	71,953	71,925	71,925	71,925
38100	Bank Service Fees	750	750	750	750	750
38715	Tabor Refund					
	Subtotal Charges & Services	<u>76,603</u>	<u>76,603</u>	<u>76,523</u>	<u>76,575</u>	<u>76,575</u>
	<b>Total: Non-Departmental</b>	<u><u>76,603</u></u>	<u><u>76,603</u></u>	<u><u>76,523</u></u>	<u><u>76,575</u></u>	<u><u>76,575</u></u>
<b>94 &amp; 95 - Transfers To Other Funds</b>						
39090	Transfer To Debt Service Fund	1,392,846	1,392,846	1,392,470	1,392,470	1,392,470
	<b>Total: Transfers To Other Funds</b>	<u><u>1,392,846</u></u>	<u><u>1,392,846</u></u>	<u><u>1,392,470</u></u>	<u><u>1,392,470</u></u>	<u><u>1,392,470</u></u>
<b>Total: City Wide Capital Improvements</b>		<u><u>2,420,325</u></u>	<u><u>2,396,768</u></u>	<u><u>2,439,173</u></u>	<u><u>2,359,045</u></u>	<u><u>2,359,045</u></u>

# M.L.&P. Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Net Position	3,617,660	2,923,185	3,167,679	2,408,680
Revenues:				
Charges & Services	5,836,000	5,826,000	6,036,000	6,136,000
Income from Investments	15,980	19,600	15,400	10,500
Miscellaneous	<u>194,000</u>	<u>1,594,000</u>	<u>94,000</u>	<u>94,000</u>
Total Revenue =	6,045,980	7,439,600	6,145,400	6,240,500
Expenditures:				
Personnel	481,889	498,860	498,860	498,860
Charges & Services	4,961,058	5,100,913	5,542,876	6,020,876
Capital Outlay	1,027,000	1,150,000	417,000	417,000
Debt Service	<u>270,508</u>	<u>445,333</u>	<u>445,663</u>	<u>445,444</u>
Total Expenditures =	6,740,455	7,195,106	6,904,399	7,382,180
Net Position	2,923,185	3,167,679	2,408,680	1,267,000
Minimum Reserve Net Position	1,428,364	1,511,277	1,621,850	1,741,295
Min.Capital Res. Net Position	<u>1,150,000</u>	<u>417,000</u>	<u>417,000</u>	<u>500,000</u>
Reserve Net Position	2,578,364	1,928,277	2,038,850	2,241,295
Unrestricted Net Position	344,822	1,239,403	369,830	-974,295

**Municipal Light & Power Fund - 41**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Charges &amp; Services</b>						
64410	Commercial User Charges	3,215,000	3,400,000	3,400,000	3,400,000	3,400,000
64415	Wholesale User Charges	150,000	150,000	150,000	150,000	150,000
64420	Residential User Charges	2,200,000	2,200,000	2,200,000	2,400,000	2,500,000
64440	Street Lighting Charges	32,000	32,000	32,000	32,000	32,000
64450	Yard Lighting Charges	34,000	34,000	34,000	34,000	34,000
64490	Other Charges For Services	40,000	20,000	10,000	20,000	20,000
	Subtotal Charges & Services	<u>5,671,000</u>	<u>5,836,000</u>	<u>5,826,000</u>	<u>6,036,000</u>	<u>6,136,000</u>
<b>Income From Investments</b>						
66110	Interest On Investments	3,400	15,980	19,600	15,400	10,500
	Subtotal Income From Investments	<u>3,400</u>	<u>15,980</u>	<u>19,600</u>	<u>15,400</u>	<u>10,500</u>
<b>Miscellaneous Revenues</b>						
66200	Loan Proceeds			1,500,000		
66230	Other Rental	13,500	13,500	13,500	13,500	13,500
66520	Sale Of Supplies & Materials	500	500	500	500	500
66570	Other Revenues	80,000	180,000	80,000	80,000	80,000
	Subtotal Miscellaneous Revenues	<u>694,000</u>	<u>194,000</u>	<u>1,594,000</u>	<u>94,000</u>	<u>94,000</u>
<b>Total: Municipal Light &amp; Power Fund</b>		<u><b>6,368,400</b></u>	<u><b>6,045,980</b></u>	<u><b>7,439,600</b></u>	<u><b>6,145,400</b></u>	<u><b>6,240,500</b></u>

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

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>35 - Substations</b>						
31600	Professional Services	60,000	60,000	45,000	15,000	15,000
	Subtotal Capital Outlay	60,000	60,000	45,000	15,000	15,000
	<b>Total Substations</b>	<b>60,000</b>	<b>60,000</b>	<b>45,000</b>	<b>15,000</b>	<b>15,000</b>
<b>36 - Transmission Project</b>						
31600	Professional Services	10,000	10,000	15,000	15,000	15,000
38910	Principal Expense	159,650	159,650	167,372	175,179	183,242
38920	Interest Expense	110,858	110,858	103,506	95,807	87,749
	Subtotal Charges & Services	280,508	280,508	285,878	285,986	285,991
	<b>Total Transmission Project</b>	<b>280,508</b>	<b>280,508</b>	<b>285,878</b>	<b>285,986</b>	<b>285,991</b>
<b>40 - Transmission System Rebuilding</b>						
24400	Construction Materials & Supplies	100,000	100,000	60,000	60,000	60,000
31600	Professional Services	15,000	15,000	10,000	10,000	10,000
	Subtotal Capital Outlay	115,000	115,000	70,000	70,000	70,000
	<b>Total Transmission System Rebuilding</b>	<b>115,000</b>	<b>115,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>41 - Street Lighting</b>						
24400	Construction Materials & Supplies	5,000	5,000	12,000	12,000	12,000
	Subtotal Capital Outlay	5,000	5,000	12,000	12,000	12,000
	<b>Total Street Lighting</b>	<b>5,000</b>	<b>5,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>45 - Transmission &amp; Distribution Extensions (DMEA)</b>						
24400	Construction Materials & Supplies	320,000	320,000	1,000,000	300,000	300,000
	Subtotal Capital Outlay	320,000	320,000	1,000,000	300,000	300,000
	<b>Total Transmission &amp; Distribution Extensions (DMEA)</b>	<b>320,000</b>	<b>320,000</b>	<b>1,000,000</b>	<b>300,000</b>	<b>300,000</b>

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

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>51 - Purchased Power</b>						
31910	WAPA Bureau	165,000	165,000	165,000	165,000	165,000
31940	Municipal Energy Agency	4,100,000	4,100,000	4,300,000	4,730,000	5,203,000
	Subtotal Charges & Services	4,265,000	4,265,000	4,465,000	4,895,000	5,368,000
	<b>Total Purchased Power</b>	<b>4,265,000</b>	<b>4,265,000</b>	<b>4,465,000</b>	<b>4,895,000</b>	<b>5,368,000</b>
<b>55 - Transmission &amp; Distribution</b>						
12100	Regular Salaries	357,151	357,151	366,513	366,513	366,513
12200	Part-Time Salaries			4,500	4,500	4,500
12600	Cell Phone Stipend	1,148	1,148	1,148	1,148	1,148
13100	Overtime	2,000	2,000	2,000	2,000	2,000
14100	Social Security	27,563	27,563	28,624	28,624	28,624
14200	Pension Contribution	17,858	17,858	18,326	18,326	18,326
15100	Group Insurance	69,466	69,466	70,529	70,529	70,529
15300	Worker's Compensation	6,703	6,703	7,221	7,221	7,221
	Subtotal Personnel Services	481,889	481,889	498,860	498,860	498,860
22100	Operating Materials & Supplies	10,000	10,000	10,000	10,000	10,000
22800	Uniforms & Protective Clothing	2,000	2,000	2,000	2,000	2,000
24300	Street Lights Supplies	2,500	2,500	2,500	2,500	2,500
31300	Maintenance Agreement	1,000	1,000	1,000	2,700	2,700
31600	Professional Services	52,000	52,000	30,000	30,000	30,000
33100	Travel, Education & Training	5,000	5,000	5,000	5,000	5,000
33600	Dues, Memberships & Subscriptions	6,000	6,000	6,000	6,000	6,000
34100	Telephone	7,000	7,000	7,000	7,000	7,000
35100	Vehicle & Equipment Use & Maint.	39,641	39,641	44,754	44,754	44,754
35150	Fuel Usage	8,105	4,681	5,348	5,348	5,348
35200	Future Vehicle & Eq. Replacement	36,944	36,944	36,944	36,944	36,944
35300	Repairs & Maintenance	40,000	40,000	40,000	40,000	40,000
36500	Medical Services	250	306	400	400	400
38510	Internet	400	400	400	400	400
38710	Other Expenses	300	50	300	300	300
	Subtotal Charges & Services	211,140	207,522	191,646	193,346	193,346
42100	Buildings & Improvements	10,000	10,000			
46200	Equipment	7,000	7,000	8,000	5,000	5,000
	Subtotal Capital Outlay	17,000	17,000	8,000	5,000	5,000
	<b>Total: Transmission &amp; Distribution</b>	<b>710,029</b>	<b>706,411</b>	<b>698,506</b>	<b>697,206</b>	<b>697,206</b>

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

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>57 - Fiber Optic</b>						
24400	Construction Materials & Supplies	1,100,000	500,000			
	Subtotal Capital Outlay	1,100,000	500,000	0	0	0
	<b>Total: Fiber Optic</b>	<u>1,100,000</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>58 - Administration &amp; General</b>						
31100	Liability Insurance	6,219	6,219	6,137	6,400	6,400
31410	Accounting & Administration Fee	137,787	137,787	93,600	93,600	93,600
31430	Franchise Tax Equivalents	281,550	290,800	290,800	300,800	305,800
31600	Professional Services	1,000	1,000	1,000	1,000	1,000
32100	Postage	7,000	7,000	7,000	7,000	7,000
33100	Travel Education & Training	4,500	4,500	4,500	4,500	4,500
33600	Dues, Memberships & Subscriptions	1,000	1,000	1,000	1,000	1,000
34200	Natural Gas	6,000	6,000	6,000	6,000	6,000
34400	Trash Collections	330	330	330	330	330
34500	Water Service	600	600	600	600	600
34600	Sewer Service	300	300	300	300	300
38705	MEAN Litigation	32,000	32,000	32,000	32,000	32,000
38710	Other Expenses	1,000	1,000	1,000	1,000	1,000
38720	Insurance Deductible					
	Subtotal Charges & Services	479,286	488,536	444,267	454,530	459,530
	<b>Total: Administration &amp; General</b>	<u>479,286</u>	<u>488,536</u>	<u>444,267</u>	<u>454,530</u>	<u>459,530</u>
<b>90- ML&amp;P Fund Non-Departmental</b>						
38910	Principal Expense			131,250	135,244	139,354
38920	Interest Expense			43,205	39,433	35,099
	Subtotal Prin. & Interest Charges			174,455	174,677	174,453
	<b>Total: ML&amp;P Non-Departmental</b>			<u>174,455</u>	<u>174,677</u>	<u>174,453</u>
<b>Total: Municipal Light &amp; Power Fund</b>		<u><b>7,334,823</b></u>	<u><b>6,740,455</b></u>	<u><b>7,195,106</b></u>	<u><b>6,904,399</b></u>	<u><b>7,382,180</b></u>

# Sewer Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Net Position	<b>2,736,694</b>	2,498,233	1,958,729	1,622,532
Revenues:				
Charges & Services	1,301,400	1,301,000	1,301,000	1,301,000
Income from Investments	14,437	11,700	9,600	7,200
Miscellaneous	<u>77,050</u>	<u>57,200</u>	<u>57,200</u>	<u>57,200</u>
Total Revenue =	1,392,887	1,369,900	1,367,800	1,365,400
Expenditures:				
Personnel	357,724	368,305	368,305	368,305
Charges & Services	519,308	555,783	560,376	560,376
Capital Outlay	400,000	631,000	421,000	421,000
Debt Service	174,316	174,316	174,316	174,316
Transfers to Other Funds	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
Total Expenditures =	1,631,348	1,909,404	1,703,997	1,703,997
Net Position	2,498,233	1,958,729	1,622,532	1,283,935
Minimum Reserve Net Position	307,837	319,601	320,749	320,749
Min.Capital Res. Net Position	<u>631,000</u>	<u>421,000</u>	<u>421,000</u>	<u>400,000</u>
Reserve Net Position	938,837	740,601	741,749	720,749
Unrestricted Net Position	1,559,396	1,218,128	880,783	563,186

**Sewer Fund - 42**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Charges &amp; Services</b>						
64410	Commercial User Charges	290,000	290,000	290,000	290,000	290,000
64415	Wholesale User Charges	4,000	4,000	4,000	4,000	4,000
64420	Residential User Charges	975,000	975,000	975,000	975,000	975,000
64430	Rural User Charges	600	1,900	1,500	1,500	1,500
64460	Inactive Tap User Fees	24,000	24,000	24,000	24,000	24,000
64490	Other Charges For Services	6,500	6,500	6,500	6,500	6,500
	Subtotal Charges & Services	1,300,100	1,301,400	1,301,000	1,301,000	1,301,000
<b>Income From Investments</b>						
66110	Interest On Investments	3,500	14,437	11,700	9,600	7,200
	Subtotal Income From Investments	3,500	14,437	11,700	9,600	7,200
<b>Miscellaneous Revenues</b>						
66230	Other Rental	4,200	4,500	4,200	4,200	4,200
66410	System Investment Fees	25,000	44,550	25,000	25,000	25,000
66570	Other Revenues	28,000	28,000	28,000	28,000	28,000
	Subtotal Miscellaneous Revenues	57,200	77,050	57,200	57,200	57,200
<b>Total: Sewer Fund</b>		<b><u>1,360,800</u></b>	<b><u>1,392,887</u></b>	<b><u>1,369,900</u></b>	<b><u>1,367,800</u></b>	<b><u>1,365,400</u></b>

**Sewer Fund - 42  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>33 - Miscellaneous Sewer Extensions</b>						
24400	Construction Materials & Supplies	10,000	10,000	10,000	10,000	10,000
31600	Professional Services	150,000	150,000	400,000	400,000	400,000
	Subtotal Materials & Supplies	160,000	160,000	410,000	410,000	410,000
	<b>Total: Miscellaneous Sewer Ext.</b>	<b>160,000</b>	<b>160,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>
<b>34 - Sewer Collection</b>						
12100	Regular Salaries	90,004	90,399	93,111	93,111	93,111
12600	Cell Phone Stipend	107	325	400	400	400
13100	Overtime	1,000	1,000	1,000	1,000	1,000
14100	Social Security	6,970	7,017	7,230	7,230	7,230
14200	Pension Contribution	4,500	4,520	4,656	4,656	4,656
15100	Group Insurance	12,789	12,789	12,756	12,756	12,756
15300	Worker's Compensation	4,425	4,425	4,767	4,767	4,767
	Subtotal Personnel Services	119,795	120,475	123,920	123,920	123,920
22100	Operating Materials & Supplies	8,000	8,000	8,000	8,000	8,000
22800	Uniforms & Protective Clothing	500	500	1,500	1,500	1,500
24200	Repair Parts & Materials	5,000	5,000	5,000	5,000	5,000
31300	Maintenance Agreement	1,200	1,200	1,200	2,900	2,900
31600	Professional Services	15,000	15,000	15,000	15,000	15,000
33100	Travel, Education & Training	1,200	1,200	2,000	2,000	2,000
33600	Dues, Memberships, & Subscriptions	50	50	50	50	50
34100	Telephone	4,000	4,000	4,000	4,000	4,000
34200	Natural Gas	2,000	2,000	2,000	2,000	2,000
34300	Electricity	5,000	5,000	5,000	5,000	5,000
35100	Vehicle & Equipment Use & Maint.	29,904	29,904	33,755	33,755	33,755
35150	Fuel Usage	6,665	6,665	4,658	4,658	4,658
35200	Future Vehicle & Eq. Replacement	16,765	16,765	16,765	16,765	16,765
35300	Repairs & Maintenance			5,000	5,000	5,000
37100	Lease Expense	1,000	1,000	1,000	1,000	1,000
38710	Other Expenses	500	500	500	500	500
	Subtotal Charges & Services	96,784	96,784	105,428	107,128	107,128
46200	Equipment	10,000	10,000	10,000		
	Subtotal Capital Outlay	10,000	10,000	10,000	0	0
	<b>Total: Sewer Collection</b>	<b>226,579</b>	<b>227,259</b>	<b>239,348</b>	<b>231,048</b>	<b>231,048</b>

**Sewer Fund - 42**  
**Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>36 - Sewer Plant Operations</b>						
12100	Regular Salaries	169,283	169,345	174,426	174,426	174,426
12600	Cell Phone Stipend	827	827	827	827	827
14100	Social Security	13,013	13,018	13,407	13,407	13,407
14200	Pension Contribution	8,464	8,467	8,721	8,721	8,721
15100	Group Insurance	40,503	40,503	41,522	41,522	41,522
15300	Worker's Compensation	5,089	5,089	5,482	5,482	5,482
	Subtotal Personnel Services	<u>237,180</u>	<u>237,249</u>	<u>244,385</u>	<u>244,385</u>	<u>244,385</u>
22100	Operating Materials & Supplies	9,000	9,000	9,000	9,000	9,000
22200	Chemicals & Lab Supplies	25,000	25,000	25,000	25,000	25,000
22800	Uniforms & Protective Clothing	540	540	540	540	540
24200	Repair Parts & Materials	8,500	8,500	20,000	20,000	20,000
25100	Gas & Diesel	1,500	1,500	1,500	1,500	1,500
25300	Oil & Lubricants	1,720	1,720	1,500	1,720	1,720
31600	Professional Services	17,000	17,000	17,000	17,000	17,000
31820	Discharge Permits	7,000	7,941	8,000	8,000	8,000
33100	Travel, Education & Training	1,000	1,000	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	500	500	500	500	500
34100	Telephone	2,500	2,500	2,500	2,500	2,500
34200	Natural Gas	15,000	5,000	15,000	15,000	15,000
34300	Electricity	100,000	100,000	100,000	100,000	100,000
34400	Trash Collections	1,000	1,000	1,000	1,000	1,000
34500	Water Service	3,200	3,200	3,200	3,200	3,200
34600	Sewer Service	300	300	300	300	300
35100	Vehicle & Equipment Use & Maint.	2,294	2,294	3,715	3,715	3,715
35150	Fuel Usage	2,375	500	518	518	518
35200	Future Vehicle & Eq. Replacement	10,508	10,508	10,508	10,508	10,508
35300	Repairs & Maintenance	8,700	8,700	16,000	16,000	16,000
36500	Medical Services	25	25	25	25	25
38500	Internet	50	50	50	50	50
38710	Other Expenses	500	185	500	500	500
	Subtotal Charges & Services	<u>218,408</u>	<u>206,963</u>	<u>237,356</u>	<u>237,576</u>	<u>237,576</u>
46200	Equipment	<u>30,000</u>	<u>30,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	Subtotal Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
	<b>Total: Sewer Plant Operations</b>	<u><u>485,588</u></u>	<u><u>474,212</u></u>	<u><u>492,741</u></u>	<u><u>492,961</u></u>	<u><u>492,961</u></u>

**Sewer Fund - 42  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>38 - Plant Expansion</b>						
31600	Professional Services	200,000	200,000	200,000		
	Subtotal Charges & Services	200,000	200,000	200,000	0	0
	<b>Total: Plant Expansion</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>39 - Sewer Administration &amp; General</b>						
31100	Liability Insurance	10,792	10,792	10,649	13,322	13,322
31410	Accounting & Administration Fee	102,072	102,072	96,725	96,725	96,725
31430	Franchise Tax Equivalents	64,680	64,745	64,725	64,725	64,725
31200	Postage	8,500	8,500	8,500	8,500	8,500
32200	Advertising	25	25	25	25	25
33100	Travel, Education & Training	1,000	500	1,000	1,000	1,000
33600	Dues, Memberships & Subscriptions	500	114	500	500	500
34100	Telephone	225	225	225	225	225
38400	Donations & Contributions	25,000	25,000	25,000	25,000	25,000
38500	IT	250	250	250	250	250
38710	Other Expenses	3,200	3,338	3,200	3,200	3,200
38720	Insurance Deductible	2,200		2,200	2,200	2,200
	Subtotal Charges & Services	218,444	215,561	212,999	215,672	215,672
	<b>Total: Sewer Admin. &amp; General</b>	<b>218,444</b>	<b>215,561</b>	<b>212,999</b>	<b>215,672</b>	<b>215,672</b>
<b>90 - Sewer Fund Non-Departmental</b>						
38910	Principal Payments	99,962	99,962	103,705	107,370	111,164
38920	Interest Expense	74,354	74,354	70,611	66,946	63,152
	Subtotal Prin. & Int. Charges	174,316	174,316	174,316	174,316	174,316
	<b>Total: Sewer Non-Departmental</b>	<b>174,316</b>	<b>174,316</b>	<b>174,316</b>	<b>174,316</b>	<b>174,316</b>
<b>95 - Transfers To Other Funds</b>						
39048	Transfer to Golf Course Fund	180,000	180,000	180,000	180,000	180,000
	<b>Total: Transfers to Other Funds</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
<b>Total: Sewer Fund</b>		<b>1,644,927</b>	<b>1,631,348</b>	<b>1,909,404</b>	<b>1,703,997</b>	<b>1,703,997</b>

# Water Fund

	<u>Estimated 2016</u>	<u>Budget 2017</u>	<u>Estimated 2018</u>	<u>Estimated 2019</u>
Net Position	<b>2,729,714</b>	2,797,759	2,423,045	2,343,300
Revenues:				
Charges & Services	1,836,500	1,836,500	1,836,500	1,836,500
Income from Investments	11,599	12,366	12,366	12,250
Miscellaneous	<u>135,250</u>	<u>136,250</u>	<u>51,250</u>	<u>51,250</u>
Total Revenue =	1,983,349	1,985,116	1,900,116	1,900,000
Expenditures:				
Personnel	431,180	438,338	438,338	438,338
Charges & Services	1,241,124	1,314,092	1,281,523	1,281,523
Capital Outlay	170,000	480,000	260,000	260,000
Transfers to Other Funds	<u>73,000</u>	<u>127,400</u>	<u>0</u>	<u>0</u>
Total Expenditures =	1,915,304	2,359,830	1,979,861	1,979,861
Net Position	2,797,759	2,423,045	2,343,300	2,263,439
Minimum Reserve Net Position	436,326	469,958	429,965	429,965
Min. Capital Res. Net Position	<u>480,000</u>	<u>260,000</u>	<u>260,000</u>	<u>250,000</u>
Reserve Net Position	916,326	729,958	689,965	679,965
Unrestricted Net Position	1,881,433	1,693,088	1,653,335	1,583,474

**Water Fund - 45**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Charges &amp; Services</b>						
64410	Commercial User Charges	500,000	500,000	500,000	500,000	500,000
64415	Wholesale User Charges	100,000	100,000	100,000	100,000	100,000
64416	Raw Water	15,300	15,300	15,300	15,300	15,300
64417	Tri County Augmentation					
64420	Residential User Charges	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000
64430	Rural User Charges	20,000	20,000	20,000	20,000	20,000
64490	Other Charges For Services	1,200	1,200	1,200	1,200	1,200
	Subtotal Charges & Services	<u>1,736,500</u>	<u>1,836,500</u>	<u>1,836,500</u>	<u>1,836,500</u>	<u>1,836,500</u>
<b>Income From Investments</b>						
66110	Interest On Investments	2,500	11,599	12,366	12,366	12,250
	Subtotal Income From Investments	<u>2,500</u>	<u>11,599</u>	<u>12,366</u>	<u>12,366</u>	<u>12,250</u>
<b>Miscellaneous Revenues</b>						
63330	State Grant	190,000	61,000	85,000		
66230	Other Rental	750	750	750	750	750
66410	System Investment Fees	10,000	30,800	10,000	10,000	10,000
66411	Water Tapping Fee	5,000	7,200	5,000	5,000	5,000
66520	Sale Of Supplies & Materials	500	500	500	500	500
66570	Other Revenues	35,000	35,000	35,000	35,000	35,000
	Subtotal Miscellaneous Revenues	<u>241,250</u>	<u>135,250</u>	<u>136,250</u>	<u>51,250</u>	<u>51,250</u>
<b>Total: Water Fund</b>		<u><b>1,980,250</b></u>	<u><b>1,983,349</b></u>	<u><b>1,985,116</b></u>	<u><b>1,900,116</b></u>	<u><b>1,900,000</b></u>

**Water Fund - 45  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>41 - Source Of Supply</b>						
22100	Operating Materials & Supplies	3,000	150	3,000	3,000	3,000
24200	Repair Parts & Materials	4,500	4,500	4,500	4,500	4,500
31600	Professional Services	3,000	6,390	40,000	6,000	6,000
31970	Tri-County (Dallas) Contract	313,000	314,920	316,000	316,000	316,000
33600	Dues, Memberships & Subscriptions	8,100	8,100	8,100	8,100	8,100
35100	Vehicle & Equipment Use & Maint.	11,808	11,808	12,907	12,907	12,907
35150	Fuel Usage	600	950	1,035	1,035	1,035
35200	Future Vehicle & Eq. Replacement	5,553	5,553	5,553	5,553	5,553
	Subtotal Charges & Services	<u>349,561</u>	<u>352,371</u>	<u>391,095</u>	<u>357,095</u>	<u>357,095</u>
	<b>Total: Source Of Supply</b>	<u>349,561</u>	<u>352,371</u>	<u>391,095</u>	<u>357,095</u>	<u>357,095</u>
<b>43 - Water Treatment</b>						
31600	Professional Services	<u>425,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
	Subtotal Charges & Services	<u>425,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
	<b>Total: Water Treatment</b>	<u>425,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
<b>44 - Pumping Stations</b>						
34300	Electricity	<u>7,000</u>	<u>7,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	Subtotal Charges & Services	<u>7,000</u>	<u>7,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
	<b>Total: Pumping Stations</b>	<u>7,000</u>	<u>7,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
<b>46 - Transmission &amp; Distribution</b>						
12100	Regular Salaries	296,956	295,895	304,772	304,772	304,772
12600	Cell Phone Stipend	293	450	293	293	293
13100	Overtime	4,000	1,500	4,000	4,000	4,000
14100	Social Security	23,046	22,785	23,643	23,643	23,643
14200	Pension Contribution	14,848	14,795	15,239	15,239	15,239
15100	Group Insurance	84,091	84,091	77,826	77,826	77,826
15300	Worker's Compensation	11,664	11,664	12,565	12,565	12,565
	Subtotal Personnel Services	<u>434,897</u>	<u>431,180</u>	<u>438,338</u>	<u>438,338</u>	<u>438,338</u>

**Water Fund - 45  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
22100	Operating Materials & Supplies	13,000	13,000	13,000	13,000	13,000
22800	Uniforms & Protective Clothing	1,000	415	2,000	2,000	2,000
24200	Repair Parts & Materials	60,000	50,000	60,000	60,000	60,000
24600	Asphalt & Other Surfacing	7,500	1,493	15,000	15,000	15,000
31300	Maintenance Agreement	4,200	1,900	4,200	5,900	5,900
31600	Professional Services	1,000	1,446	5,000	5,000	5,000
33100	Travel, Education & Training	1,000	380	2,000	1,500	1,500
33600	Dues, Memberships & Subscriptions	200	79	200	200	200
35100	Vehicle Equipment Use & Maint.	66,780	66,780	72,856	72,856	72,856
35150	Fuel Usage	10,275	8,400	6,038	6,038	6,038
35200	Future Vehicle & Eq. Replacement	25,244	25,244	25,244	25,244	25,244
35300	Repairs & Maintenance	1,000		1,000	1,000	1,000
36500	Medical Services	300	300	300	300	300
38500	Internet	50	50	50	50	50
38710	Other Expenses	600	659	600	600	600
	Subtotal Charges & Services	192,149	170,146	207,488	208,688	208,688
43200	Improvements Other Than Buildings					
46200	Equipment	10,000	10,000	20,000	10,000	10,000
	Subtotal Capital Outlay	10,000	10,000	20,000	10,000	10,000
	<b>Total: Transmission &amp; Distribution</b>	<b>637,046</b>	<b>611,326</b>	<b>665,826</b>	<b>657,026</b>	<b>657,026</b>
<b>49 - Administration &amp; General</b>						
31100	Liability Insurance	8,887	8,887	8,769	9,000	9,000
31410	Accounting & Administration Fee	97,489	97,489	92,655	92,655	92,655
31430	Franchise Tax Equivalents	86,765	91,765	91,765	91,765	91,765
31600	Professional Services	1,300	2,619	1,300	1,300	1,300
32000	Postage	8,600	8,600	9,200	9,200	9,200
33100	Travel, Education & Training	700	127	700	700	700
33600	Dues, Memberships, & Subscriptions	250	250	250	250	250
34100	Telephone	1,300	1,300	1,300	1,300	1,300
34500	Water Service	220	220	220	220	220
38710	Other Expenses	350	350	350	350	350
	Subtotal Charges & Services	208,436	211,607	206,509	206,740	206,740
	<b>Total: Water Admin. &amp; General</b>	<b>208,436</b>	<b>211,607</b>	<b>206,509</b>	<b>206,740</b>	<b>206,740</b>

**Water Fund - 45  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>50 - Miscellaneous Water Projects</b>						
24400	Construction Materials & Supplies	50,000	50,000	50,000	50,000	50,000
31600	Professional Services	<u>380,000</u>	<u>110,000</u>	<u>410,000</u>	<u>200,000</u>	<u>200,000</u>
	Subtotal Capital Outlay	430,000	160,000	460,000	250,000	250,000
	<b>Total: Miscellaneous Water Projects</b>	<u>430,000</u>	<u>160,000</u>	<u>460,000</u>	<u>250,000</u>	<u>250,000</u>
<b>95 - Transfers To Other Funds</b>						
39048	Transfer to Golf Course Fund	50,000	50,000			
39092	Loan to D.U.R.A. Fund		23,000	127,400		
	<b>Total: Miscellaneous Water Projects</b>	<u>50,000</u>	<u>73,000</u>	<u>127,400</u>	<u>0</u>	<u>0</u>
<b>Total: Water Fund</b>		<u>2,107,043</u>	<u>1,915,304</u>	<u>2,359,830</u>	<u>1,979,861</u>	<u>1,979,861</u>

# Refuse Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Net Position	1,175,822	1,151,065	1,079,189	1,007,780
Revenues:				
Charges & Services	667,000	667,000	667,000	667,000
Income from Investments	5,373	6,199	6,199	5,850
Miscellaneous	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total Revenue =	689,373	690,199	690,199	689,850
Expenditures:				
Personnel	136,055	148,239	147,751	147,751
Charges & Services	428,075	463,836	463,857	463,857
Transfers to Other Funds	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures =	714,130	762,075	761,608	761,608
Net Position	1,151,065	1,079,189	1,007,780	936,022
Minimum Reserve Net Position	128,216	141,032	153,019	152,902
Unrestricted Net Position	1,022,849	938,156	854,761	783,119

**Refuse Fund - 47**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Charges &amp; Services</b>						
64410	Commercial User Charges	195,000	195,000	195,000	195,000	195,000
64415	Wholesale User Charges	12,000	12,000	12,000	12,000	12,000
64420	Residential User Charges	460,000	460,000	460,000	460,000	460,000
	Subtotal Charges & Services	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>	<u>667,000</u>
<b>Income From Investments</b>						
66110	Interest On Investments	1,200	5,373	6,199	6,199	5,850
	Subtotal Income From Investments	<u>1,200</u>	<u>5,373</u>	<u>6,199</u>	<u>6,199</u>	<u>5,850</u>
<b>Miscellaneous Revenues</b>						
66570	Other Revenues	17,000	17,000	17,000	17,000	17,000
	Subtotal Miscellaneous Revenues	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
<b>Total: Refuse Fund</b>		<u><b>685,200</b></u>	<u><b>689,373</b></u>	<u><b>690,199</b></u>	<u><b>690,199</b></u>	<u><b>689,850</b></u>

**Refuse Fund - 47  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>31 - Trash Collection</b>						
12100	Regular Salaries	92,552	92,552	95,328	95,328	95,328
12600	Cell Phone Stipend	293	293	293	293	293
13100	Overtime	1,500	1,500	1,500	1,500	1,500
14100	Social Security	7,217	7,217	7,430	7,430	7,430
14200	Pension Contribution	4,628	4,628	4,766	4,766	4,766
15100	Group Insurance	23,547	23,547	32,116	32,116	32,116
15300	Worker's Compensation	6,318	6,318	6,806	6,318	6,318
	Subtotal Personnel Services	136,055	136,055	148,239	147,751	147,751
22100	Operating Materials & Supplies	20,000	20,000	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	100	100	100	100	100
31100	Liability Insurance	1,549	1,549	1,528	1,549	1,549
31410	Accounting & Administration Fee	51,082	51,082	85,747	85,747	85,747
31430	Franchise Tax Equivalents	33,350	33,350	33,350	33,350	33,350
32100	Postage	8,500	8,500	8,500	8,500	8,500
35100	Vehicle & Equipment Use & Maint.	54,071	54,071	57,766	57,766	57,766
35150	Fuel Usage	34,010	18,000	15,525	15,525	15,525
35200	Future Vehicle & Eq. Replacement	87,270	87,270	87,270	87,270	87,270
36500	Medical Services	50	144	50	50	50
38300	Trash Dumping Fees	129,000	129,000	129,000	129,000	129,000
38400	Donations & Contributions	25,000	25,000	25,000	25,000	25,000
38710	Other Expenses		9			
38720	Insurance Deductible					
	Subtotal Charges & Services	443,982	428,075	463,836	463,857	463,857
	<b>Total: Trash Collection</b>	<b>580,037</b>	<b>564,130</b>	<b>612,075</b>	<b>611,608</b>	<b>611,608</b>
<b>95 - Transfers To Other Funds</b>						
39048	Transfer To Golf Course Fund	150,000	150,000	150,000	150,000	150,000
	<b>Total: Transfers To Other Funds</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Total: Refuse Fund</b>		<b>730,037</b>	<b>714,130</b>	<b>762,075</b>	<b>761,608</b>	<b>761,608</b>

# Golf Course Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Unrestricted Net Position	<b>32,742</b>	29,396	2,330	584
 Revenues:				
Charges & Services	515,513	473,850	472,600	476,400
Transfers From Other Funds	<u>380,000</u>	<u>430,000</u>	<u>454,000</u>	<u>454,000</u>
Total Revenue =	895,513	903,850	926,600	930,400
 Expenditures:				
Personnel	396,635	375,612	375,024	375,024
Charges & Services	352,543	388,424	390,384	392,434
Capital Outlay	4,000	21,000	17,000	17,000
Debt Service	<u>145,681</u>	<u>145,880</u>	<u>145,938</u>	<u>145,941</u>
Total Expenditures =	898,859	930,916	928,346	930,399
 Unrestricted Net Position	 29,396	 2,330	 584	 585

**Golf Course Fund - 48**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Golf Course Revenue</b>						
64609	Memberships	70,000	55,784	60,000	62,500	65,000
64610	Green Fees	195,000	195,000	195,000	195,000	195,000
64611	Cart Rental	105,000	105,795	110,000	105,000	105,000
64612	Course Improvement Fee			20,000	20,000	20,000
64613	Driving Range	13,500	9,706	9,750	10,000	10,500
64614	Pro shop	73,684	64,000	65,000	65,500	66,000
64616	Lessons	2,700	2,000	2,000	2,000	2,000
66230	Other Rental	2,700	2,000	2,500	2,700	3,000
66275	Snack Bar Rental			7,200	7,500	7,500
66300	Beverages	62,500	48,672	2,000	2,000	2,000
66305	Food	26,475	25,235	400	400	400
66570	Other Revenues		7,321			
	Subtotal Golf Course	<u>551,559</u>	<u>515,513</u>	<u>473,850</u>	<u>472,600</u>	<u>476,400</u>
<b>Other Financing Sources</b>						
67718	Transfer From Parks & Rec.			100,000	124,000	124,000
67742	Transfer From Sewer	180,000	180,000	180,000	180,000	180,000
67745	Transfer From Water	50,000	50,000			
67747	Transfer From Refuse	150,000	150,000	150,000	150,000	150,000
	Total Subsidies	<u>380,000</u>	<u>380,000</u>	<u>430,000</u>	<u>454,000</u>	<u>454,000</u>
<b>Total - Golf Course Fund</b>		<u><b>931,559</b></u>	<u><b>895,513</b></u>	<u><b>903,850</b></u>	<u><b>926,600</b></u>	<u><b>930,400</b></u>

**Golf Course Fund - 48  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>40 - Operations Expenses</b>						
12100	Salaries	101,571	101,579	108,521	108,521	108,521
12200	Part-Time Salaries	68,000	68,000	70,040	70,040	70,040
12600	Cell Phone Stipend	410	410	410	410	410
13100	Overtime	500	46	500	500	500
14100	Social Security & Medicare	13,042	13,008	13,730	13,730	13,730
14200	Pension Contributions	5,079	5,079	5,426	5,426	5,426
15100	Group Insurance	22,369	22,369	22,730	22,730	22,730
15300	Worker's Compensation	5,545	5,545	5,973	5,545	5,545
15400	Unemployment	2,500	4,788	2,500	2,500	2,500
	Subtotal Personnel	219,015	220,824	229,830	229,402	229,402
22100	Operating Materials & Supplies	18,000	18,000	21,000	21,000	21,000
22200	Chemicals & Lab Supplies	40,000	40,000	40,000	40,000	40,000
25100	Gas & Diesel	13,000	8,500	13,000	13,000	13,000
31100	Liability Insurance	5,787	5,787	5,710	5,800	5,800
31600	Professional Services	1,700	1,700	1,500	1,500	1,500
33100	Travel, Education, & Training	500	40	500	500	500
33600	Dues, Memberships, & Subscriptions	530	578	580	580	580
34100	Telephone	150		150	150	150
34200	Natural Gas	4,600	2,400	2,500	2,500	2,500
34300	Electricity	9,500	8,000	8,000	8,000	8,000
34400	Trash Collections	1,200	1,296	1,200	1,200	1,200
34500	Water	6,000	6,000	6,000	6,000	6,000
35100	Vehicle & Equipment Usage	9,000	9,000	9,725	9,725	9,725
35150	Fuel Usage		62			
35200	Future Vehicle & Eq. Replacement	58,476	58,476	58,476	58,476	58,476
35300	Repairs & Maintenance	2,500	1,200	1,750	1,750	1,800
36500	Medical Services	280	280	280	280	280
	Subtotal Charges & Services	171,223	161,319	170,371	170,461	170,511
42100	Buildings & Improvements			17,000	17,000	17,000
46200	Equipment	5,000	4,000			
	Subtotal Capital Outlay	5,000	4,000	17,000	17,000	17,000
	<b>Total- Operations Expenses</b>	<b>395,238</b>	<b>386,143</b>	<b>417,201</b>	<b>416,863</b>	<b>416,913</b>

**Golf Course Fund - 48  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>41 - Clubhouse</b>						
12100	Salaries	67,012	65,521	71,382	71,382	71,382
12200	Part-Time Salaries	40,000	42,000	43,260	43,260	43,260
12600	Cell Phone Stipend	101	101	101	101	101
13100	Overtime	1,000	65	250	250	250
14100	Social Security & Medicare	8,271	8,238	8,797	8,797	8,797
14200	Pension Contributions	3,351	3,276	3,569	3,569	3,569
15100	Group Insurance	15,838	15,838	16,190	16,190	16,190
15300	Worker's Compensation	2,073	2,073	2,233	2,073	2,073
	Subtotal Personnel	138,645	137,112	145,782	145,622	145,622
22100	Operating Materials & Supplies	15,000	13,000	14,000	14,000	14,000
22400	Pro-Shop Supplies	40,000	46,291	35,000	36,000	37,000
25100	Gas & Diesel	6,500	5,500	6,500	6,500	6,500
31100	Liability Insurance	7,986	7,986	7,880	8,000	8,000
31300	Maintenance Agreement	2,300	2,300	6,000	6,250	6,250
31600	Professional Services	1,500	2,262	1,500	1,500	1,500
32200	Advertising & Legal Notices	12,000	3,500	6,000	6,000	6,000
33100	Travel, Education, & Training	750	1,023	1,000	1,000	1,000
33600	Dues, Memberships, & Subscriptions	1,000	500	500	500	500
34100	Telephone	1,200	2,000	2,000	2,000	2,000
34200	Natural Gas	2,000	2,500	2,500	2,500	3,000
34300	Electricity	22,000	15,000	16,000	16,500	17,000
34500	Water	300	300	350	350	350
35100	Vehicle & Equipment Usage	1,000	1,000	1,054	1,054	1,054
35200	Future Vehicle & Eq. Replacement	30,716	30,716	30,716	30,716	30,716
35300	Repairs & Maintenance	1,000	250	1,000	1,000	1,000
36500	Medical Services	250	50	150	150	150
38100	Bank Charges	7,250	7,250	7,250	7,250	7,250
38500	IT	560	197	560	560	560
38710	Other Expenses		47			
	Subtotal Charges & Services	153,312	141,672	139,960	141,830	143,830
42100	Buildings & Improvements					
46200	Equipment			4,000		
	Subtotal Capital Outlay	0	0	4,000	0	0
<b>Total- Clubhouse</b>		<u>291,957</u>	<u>278,784</u>	<u>289,742</u>	<u>287,452</u>	<u>289,452</u>

**Golf Course Fund - 48  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>42 - Food &amp; Beverage</b>						
12100	Salaries	7,563	7,563			
12200	Part-Time Salaries	24,000	27,139			
12600	Cell Phone Stipend	89	89			
13100	Overtime		248			
14100	Social Security & Medicare	2,421	2,680			
14200	Pension Contributions	378	378			
15100	Group Insurance	82	82			
15300	Worker's Compensation	520	520			
	Subtotal Personnel	<u>35,054</u>	<u>38,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
22100	Operating Materials & Supplies	3,000	4,636			
22425	Food Supplies	15,000	11,190	250	250	250
22450	Beverage Supplies	25,000	18,000	1,000	1,000	1,000
31100	Liability Insurance	726	726			
	Subtotal Charges & Services	<u>43,726</u>	<u>34,552</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
	<b>Total- Food &amp; Beverage</b>	<u><b>78,780</b></u>	<u><b>73,252</b></u>	<u><b>1,250</b></u>	<u><b>1,250</b></u>	<u><b>1,250</b></u>
<b>68 - Administration &amp; General</b>						
31410	Accounting & Administration Fee	15,000	15,000	76,843	76,843	76,843
	Subtotal Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>76,843</u>	<u>76,843</u>	<u>76,843</u>
	<b>Total- Administration &amp; General</b>	<u><b>15,000</b></u>	<u><b>15,000</b></u>	<u><b>76,843</b></u>	<u><b>76,843</b></u>	<u><b>76,843</b></u>
<b>90 - Golf Course Bond Costs</b>						
38910	Principal Payments	85,966	85,966	90,124	94,327	98,669
38920	Interest Expense	59,715	59,715	55,756	51,611	47,272
	Subtotal Golf Course Bond Costs	<u>145,681</u>	<u>145,681</u>	<u>145,880</u>	<u>145,938</u>	<u>145,941</u>
	<b>Total - Golf Course Fund</b>	<u><b>926,656</b></u>	<u><b>898,859</b></u>	<u><b>930,916</b></u>	<u><b>928,346</b></u>	<u><b>930,399</b></u>

# Perpetual Care Fund

	<u>Estimated</u> <u>2016</u>	<u>Budget</u> <u>2017</u>	<u>Estimated</u> <u>2018</u>	<u>Estimated</u> <u>2019</u>
Fund Balance	<u>37,290</u>	<u>40,390</u>	<u>42,890</u>	<u>45,390</u>
Revenues:				
Cemetery Lots	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Total Revenue =	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:				
Capital Outlay	<u>400</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures =	<u>400</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Fund Balance	40,390	42,890	45,390	47,890

**Perpetual Care Fund - 51  
Revenue - 00**

<u>Account #</u>	<u>Revenues By Source</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>	<u>2018 Estimated</u>	<u>2019 Estimated</u>
64520	Cemetery Lots	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
		3,500	3,500	3,500	3,500	3,500
<b>Total - Perpetual Care Fund</b>		<b><u>3,500</u></b>	<b><u>3,500</u></b>	<b><u>3,500</u></b>	<b><u>3,500</u></b>	<b><u>3,500</u></b>

**Perpetual Care Fund - 51  
Expenditures**

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>	<u>2018 Estimated</u>	<u>2019 Estimated</u>
<b>33 - Cemetery</b>						
49100	Cemetery Lots	<u>1,000</u>	<u>400</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	Subtotal Capital Outlay	<u>1,000</u>	<u>400</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Total - Perpetual Care</b>		<b><u>1,000</u></b>	<b><u>400</u></b>	<b><u>1,000</u></b>	<b><u>1,000</u></b>	<b><u>1,000</u></b>

# Internal Service Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Net Position	816,406	722,696	725,864	865,005
Revenues:				
Charges & Services	1,012,710	1,067,913	1,067,913	1,067,913
Income from Investments	3,771	4,400	4,800	4,800
Miscellaneous	<u>23,950</u>	<u>42,500</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue =	1,040,431	1,114,813	1,077,713	1,077,713
Expenditures:				
Personnel	242,075	218,343	218,343	218,343
Charges & Services	415,666	441,165	443,368	443,368
Capital Outlay	<u>476,400</u>	<u>452,138</u>	<u>276,861</u>	<u>183,111</u>
Total Expenditures =	1,134,141	1,111,646	938,572	844,822
Net Position	722,696	725,864	865,005	1,097,896
Minimum Reserve Net Position	164,435	164,877	165,428	165,428
Min. Capital Res. Net Position	<u>452,138</u>	<u>276,861</u>	<u>183,111</u>	<u>200,000</u>
Reserve Net Position	616,573	441,738	348,539	365,428
Unrestricted Net Position	106,123	284,126	516,466	732,468

**Internal Service Fund - 71**  
**Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
	<b>Charges &amp; Services</b>					
64730	Equipment Maintenance Services	442,068	442,068	489,364	489,364	489,364
64735	Equipment Fuel Charges	135,530	81,682	89,589	89,589	89,589
64740	Equipment Replacement Charges	488,960	488,960	488,960	488,960	488,960
	Subtotal Charges & Services	<u>1,091,026</u>	<u>1,012,710</u>	<u>1,067,913</u>	<u>1,067,913</u>	<u>1,067,913</u>
	<b>Income From Investments</b>					
66110	Interest On Investments	<u>750</u>	<u>3,771</u>	<u>4,400</u>	<u>4,800</u>	<u>4,800</u>
	Subtotal Income From Investments	<u>750</u>	<u>3,771</u>	<u>4,400</u>	<u>4,800</u>	<u>4,800</u>
	<b>Miscellaneous Revenues</b>					
63330	Other State Grants			37,500		
66570	Other Revenue		2,486			
67210	Sale Of Assets	5,000	17,391	5,000	5,000	5,000
67220	Insurance Recoveries		<u>4,073</u>			
	Subtotal Miscellaneous Revenues	<u>5,000</u>	<u>23,950</u>	<u>42,500</u>	<u>5,000</u>	<u>5,000</u>
<b>Total: Internal Service Fund</b>		<u><b>1,096,776</b></u>	<u><b>1,040,431</b></u>	<u><b>1,114,813</b></u>	<u><b>1,077,713</b></u>	<u><b>1,077,713</b></u>

**Internal Service Fund - 71  
Expenditures**

Account #	Expenditure By Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>62 - Service Facility</b>						
12100	Regular Salaries	178,682	178,682	160,308	160,308	160,308
12600	Cell Phone Stipend	186	186	186	186	186
13100	Overtime	400		400	400	400
14100	Social Security	13,714	13,683	12,308	12,308	12,308
14200	Pension Contribution	8,934	8,934	8,015	8,015	8,015
15100	Group Insurance	34,361	34,361	30,416	30,416	30,416
15300	Worker's Compensation	6,228	6,228	6,709	6,709	6,709
	Subtotal Personnel Services	242,505	242,075	218,343	218,343	218,343
22100	Operating Materials & Supplies	25,000	25,000	20,000	20,000	20,000
22800	Uniforms & Protective Clothing	400	88	230	230	230
25100	Gas & Diesel	160,000	80,000	92,000	92,000	92,000
25300	Oil & Lubricants	9,800	9,800	9,000	9,000	9,000
25400	Tires, Batteries, & Accessories	25,000	25,000	23,200	23,200	23,200
31100	Liability Insurance	1,549	1,549	1,528	1,549	1,549
31300	Maintenance Agreement		16,792	17,000	18,700	18,700
33100	Travel, Education & Training	2,000	500	800	800	800
33600	Dues, Memberships & Subscriptions	3,000	3,000	4,080	4,080	4,080
34100	Telephone	2,000	2,000	1,800	1,800	1,800
34200	Natural Gas	4,500	4,500	4,680	4,680	4,680
34300	Electricity	11,000	11,000	9,000	9,000	9,000
34400	Trash Collection	325	325	325	325	325
34500	Water Service	100	100	125	125	125
34600	Sewer Service	300	300	300	300	300
35100	Vehicle Equipment Use & Maint.	25,962	25,962	28,472	28,472	28,472
35150	Fuel Usage	4,000	4,000	3,623	3,623	3,623
35200	Future Vehicle & Eq. Replacement	21,000	21,000	21,000	21,000	21,000
35310	Fleet Maintenance	124,000	124,000	115,000	115,000	115,000
38500	Internet	50	50	50	50	50
38710	Other Expenses	500	500	500	500	500
	Subtotal Charges & Services	425,979	355,466	352,713	354,434	354,434
42100	Buildings & Improvements	25,000	18,000	22,000		
46200	Equipment			7,000		
	Subtotal Capital Outlay	25,000	18,000	29,000	0	0
	<b>Total: Service Facility</b>	<u>693,484</u>	<u>615,541</u>	<u>600,056</u>	<u>572,777</u>	<u>572,777</u>

**Internal Service Fund - 71  
Expenditures**

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>	<u>2018 Estimated</u>	<u>2019 Estimated</u>
<b>65 - Administration &amp; General</b>						
31100	Liability Insurance	23,834	23,834	23,518	24,000	24,000
31410	Accounting & Administration Fee	35,343	35,343	61,934	61,934	61,934
38710	Other Expenses	400	23	500	500	500
38720	Insurance Deductible	<u>2,500</u>	<u>1,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	Subtotal Charges & Services	62,077	60,200	88,452	88,934	88,934
	<b>Total: Administration &amp; General</b>	<u>62,077</u>	<u>60,200</u>	<u>88,452</u>	<u>88,934</u>	<u>88,934</u>
<b>70 - Capital Equipment Replacement</b>						
46100	Office Equipment			83,000		
46200	Equipment	186,400	186,400	177,638	78,340	89,544
46300	Vehicles	<u>272,000</u>	<u>272,000</u>	<u>162,500</u>	<u>198,521</u>	<u>93,567</u>
	Subtotal Capital Outlay	458,400	458,400	423,138	276,861	183,111
	<b>Total:</b>					
	<b>Capital Equipment Replacement</b>	<u>458,400</u>	<u>458,400</u>	<u>423,138</u>	<u>276,861</u>	<u>183,111</u>
<b>Total: Internal Service Fund</b>		<u>1,213,961</u>	<u>1,134,141</u>	<u>1,111,646</u>	<u>938,572</u>	<u>844,822</u>

# Employee's Dental Ins. Fund

	<u>Estimated 2016</u>	<u>Budget 2017</u>	<u>Estimated 2018</u>	<u>Estimated 2019</u>
Fund Balance	38	91	692	1,293
Revenues:				
Contributions	<u>59,953</u>	<u>64,501</u>	<u>64,501</u>	<u>64,501</u>
Total Revenue =	59,953	64,501	64,501	64,501
Expenditures:				
Charges & Services	<u>59,900</u>	<u>63,900</u>	<u>63,900</u>	<u>63,900</u>
Total Expenditures =	59,900	63,900	63,900	63,900
Fund Balance	91	692	1,293	1,894

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

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Contributions</b>						
66440	Contributions By Employees	10,826	10,826	9,517	9,517	9,517
66450	Contributions By City	<u>33,127</u>	<u>33,127</u>	<u>54,984</u>	<u>54,984</u>	<u>54,984</u>
	Subtotal Contributions	43,953	43,953	64,501	64,501	64,501
<b>Other Financing Sources</b>						
67702	Transfer From General Fund	<u>16,000</u>	<u>16,000</u>			
	Subtotal Contributions	16,000	16,000	0	0	0
<b>Total: Employee's Dental Insurance Fund</b>		<u><u>59,953</u></u>	<u><u>59,953</u></u>	<u><u>64,501</u></u>	<u><u>64,501</u></u>	<u><u>64,501</u></u>

**Employee's Dental Insurance Fund - 72**  
**Expenditures**

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>	<u>2018 Estimated</u>	<u>2019 Estimated</u>
<b>90 - Non-Departmental</b>						
31700	Administrative & Trustee Fee	9,900	9,900	9,900	9,900	9,900
38861	Dental Insurance Claims	<u>50,000</u>	<u>50,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>
	Subtotal Charges & Services	59,900	59,900	63,900	63,900	63,900
<b>Total:</b>						
<b>Employee's Dental Insurance Fund</b>		<u><u>59,900</u></u>	<u><u>59,900</u></u>	<u><u>63,900</u></u>	<u><u>63,900</u></u>	<u><u>63,900</u></u>

# Debt Service Fund

	Estimated 2016	Budget 2017	Estimated 2018	Estimated 2019
Fund Balance	<u>1,777,288</u>	1,782,141	1,789,821	1,799,751
Revenues:				
Intergovernmental	385,815	385,815	385,815	385,815
Income from Investments	8,097	9,500	9,500	9,500
Other Financing Sources	<u>1,392,846</u>	<u>1,392,470</u>	<u>1,392,470</u>	<u>1,392,470</u>
Total Revenue =	1,786,758	1,787,785	1,787,785	1,787,785
Expenditures:				
Debt Service	<u>1,781,905</u>	<u>1,780,105</u>	<u>1,777,855</u>	<u>1,769,368</u>
Total Expenditures =	1,781,905	1,780,105	1,777,855	1,769,368
Fund Balance	1,782,141	1,789,821	1,799,751	1,818,168
Required Reserve	1,781,905	1,781,905	1,781,905	1,781,905

**Debt Service Fund - 90  
Revenue - 00**

Account #	Revenues by Source	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
	<b>Intergovernmental Revenues</b>					
63331	Federal Grants (B.A.B.s)	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>
	Subtotal Intergovernmental Revenues	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>	<u>385,815</u>
	<b>Income From Investments</b>					
66110	Interest On Investments	<u>3,620</u>	<u>8,097</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
	Subtotal Income Form Investments	<u>3,620</u>	<u>8,097</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
	<b>Other Financing Sources</b>					
67719	Transfer From CWCI	<u>1,392,846</u>	<u>1,392,846</u>	<u>1,392,470</u>	<u>1,392,470</u>	<u>1,392,470</u>
	Sub. Other Financing Sources	<u>1,392,846</u>	<u>1,392,846</u>	<u>1,392,470</u>	<u>1,392,470</u>	<u>1,392,470</u>
<b>Total - Debt Service Fund</b>		<b><u>1,782,281</u></b>	<b><u>1,786,758</u></b>	<b><u>1,787,785</u></b>	<b><u>1,787,785</u></b>	<b><u>1,787,785</u></b>

**Debt Service Fund - 90**  
**Expenditures**

Account #	Expenditure by Department	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>19 - CWCI</b>						
38910	Principal	560,000	560,000	575,000	590,000	605,000
38920	Interest	1,221,905	1,221,905	1,205,105	1,187,855	1,164,368
	<b>Total: CWCI Debt</b>	<u>1,781,905</u>	<u>1,781,905</u>	<u>1,780,105</u>	<u>1,777,855</u>	<u>1,769,368</u>
<b>Total: Debt Service Fund</b>		<u>1,781,905</u>	<u>1,781,905</u>	<u>1,780,105</u>	<u>1,777,855</u>	<u>1,769,368</u>

# D.U.R.A. Fund

	Estimated <u>2016</u>	Budget <u>2017</u>	Estimated <u>2018</u>	Estimated <u>2019</u>
Fund Balance	0	0	0	0
Revenues:				
Contributions	<u>32,000</u>	<u>650,400</u>	<u>0</u>	<u>0</u>
Total Revenue =	32,000	650,400	0	0
Expenditures:				
Charges & Services	<u>32,000</u>	<u>650,400</u>	<u>0</u>	<u>0</u>
Total Expenditures =	32,000	650,400	0	0
Fund Balance	0	0	0	0

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

Account #	Revenues by Source	2015 Actual	2016 Budget	2016 Estimated	2017 Budget	2018 Estimated	2019 Estimated
<b>Intergovernmental Revenues</b>							
63330	Other State Grants	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>523,000</u>	<u>0</u>	<u>0</u>
	Subtotal Contributions	0	0	9,000	523,000	0	0
<b>Other Financing Sources</b>							
67745	Loan Proceeds Water Fund	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>127,400</u>	<u>0</u>	<u>0</u>
	Subtotal Contributions	0	0	23,000	127,400	0	0
<b>Total: Delta Urban Renewal Authority Fund</b>		<u><b>0</b></u>	<u><b>0</b></u>	<u><b>32,000</b></u>	<u><b>650,400</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

**Delta Urban Renewal Authority Fund - 92  
Expenditures**

<u>Account #</u>	<u>Expenditure By Department</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>	<u>2018 Estimated</u>	<u>2019 Estimated</u>
<b>10 - D.U.R.A.</b>							
31600	Professional Services	<u>0</u>	<u>0</u>	<u>32,000</u>	<u>42,000</u>	<u>0</u>	<u>0</u>
	Subtotal Charges & Services	<u>0</u>	<u>0</u>	<u>32,000</u>	<u>42,000</u>	<u>0</u>	<u>0</u>
42100	Buildings & Improvements	<u>0</u>	<u>0</u>	<u>0</u>	<u>608,400</u>	<u>0</u>	<u>0</u>
	Subtotal Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>608,400</u>	<u>0</u>	<u>0</u>
<b>Total:</b>							
<b>Delta Urban Renewal Authority Fund</b>		<u><b>0</b></u>	<u><b>0</b></u>	<u><b>32,000</b></u>	<u><b>650,400</b></u>	<u><b>0</b></u>	<u><b>0</b></u>