

FY 2018 - 2019

Annual Budget

This budget is being submitted for satisfying various legal requirements. It is expected that there will be amendments after this presentation.

**RESOLUTION NO. 1507**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BETHANY ADOPTING THE FISCAL YEAR 2019 BUDGET FOR THE GENERAL FUND, MISCELLANEOUS FUNDS AND VARIOUS TRUSTS; AFFIRMING THE AUTHORITY OF THE CITY MANAGER TO MAKE TRANSFERS WITHIN THE GENERAL FUND; AND APPROPRIATING FUNDS FROM THE CAPITAL IMPROVEMENTS FUND FOR SPECIFIED EQUIPMENT AND PROJECTS.**

**WHEREAS**, the Bethany City Council has conducted a public hearing on the FY19 annual budget and has completed the budget process in accordance with Title 11 O.S. Sec. 17-201 et seq.;

**WHEREAS**, the attached Exhibit "A," entitled "Budget Summary," represents the appropriations contained in said Budget, and the same must be approved by resolution;

**WHEREAS**, the Budget has identified the need to purchase certain equipment from the Capital Improvements Fund during FY19 for the purpose of preserving General Fund resources for operations; and

**WHEREAS**, said equipment is eligible for inclusion in the Capital Improvements Fund, and the Capital Improvement Plan should be amended accordingly.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of Bethany that:

1. The FY 2019 Budget as contained in the attached Exhibit "A" are hereby adopted and incorporated by reference. The amended pay plans for employees as contained in the FY 2019 Budget is adopted and approved; Provided no salary adjustments for employees under collective bargaining agreements shall become effective until an agreement is reached with the collective bargaining entity.

2. The inter-fund transfers included within the budget are hereby approved.
  
3. Resolution No. 819 authorizing the City Manager to make transfers within the General Fund, is affirmed.
  
4. The Capital Improvement Plan is amended to include the expenditures for equipment and Projects enumerated in the budget.
  
5. The City Manager is authorized to proceed with implementation of the FY19 Annual Budget, and to purchase from the Capital Improvement Fund when necessary the appropriate equipment or projects specified within the budget, subject to established policies governing expenditures, purchasing and contracts.

\*\*\*END\*\*\*

The undersigned hereby certify that the foregoing Resolution was duly adopted and approved by the Mayor and City Council of the City of Bethany on the 19<sup>th</sup> day of June 2018.



Attest:

Bubaly Penner  
City Clerk



Approved as to form and legality on \_\_\_\_\_, 2018.

City Attorney \_\_\_\_\_

**Attach copy of budget with pay plan as exhibit A.**



# City of Bethany

OFFICE OF THE CITY MANAGER

PO Box 219 / 6700 NW 36<sup>th</sup> St  
Bethany OK 73008 / (405) 789-5005  
[www.cityofbethany.org](http://www.cityofbethany.org)

## Memorandum Regarding the Proposed FY2018-2019 Budget

As your City Manager, I ask for your consideration and action on the following changes:

- 1) Approve the following new positions: Chief of Staff, Special Projects/External Affairs Director, Community Development Admin Asst, PW Admin Asst (part-time), and PW Meter Reader/Building Custodian, adding only 4.5 new positions to the 2018 Adopted budget "Strength by Position" total of 137. **Total number of new positions will be 141.5 employees for 2019 Requested Budget.**
- 2) Re-allocate funding in last year's budget from Public Relations Manager (approx.\$67K) to Chief of Staff salary.
- 3) Increase budget amount for Engineer-Membership, Travel, & Training from \$1103.00 to \$3500.00
- 4) Renew the agreement for \$20K to the NW Chamber of Commerce to continue efforts on behalf of the City of Bethany, and to work with the Special Projects/External Affairs Director.
- 5) Removal of the G2 pay scale and several steps in G3 resulting in an increase of approximately \$3300/month in wages to employees.

CITY OF BETHANY REVENUE DETAILS for 2018-2019

Fund Name	Dept	Fund No.	Account No.	Account Title	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Comments
GENERAL FUND	502.0	010	31310	Sales Tax	\$ 4,867,908	\$ 4,860,642	\$ 4,491,829	\$ 4,700,000	Return to normal payout.
	502.0	010	31823	Franchise-ONG/OG&E	529,842	564,250	530,000	530,000	
	502.0	010	31822	Ordinance-Telephone	31,230	31,000	31,000	31,000	Land line phone decline.
	502.0	010	31821	Franchise-Cable	206,764	216,846	207,000	207,000	
	502.0	010	31410	Hotel tax	60,947	62,900	60,000	65,000	
	502.0	010	31320	Use Tax	347,596	354,625	423,275	300,000	End of big cont projects
	502.0	010	32160	Occupation	45,068	45,000	40,000	40,000	
	502.0	010	32170	Building Permits	45,170	75,940	45,000	45,000	End of big cont projects
	502.0	010	32180	Inspection Fees & Permits	34,895	47,754	35,000	35,000	End of big cont projects
	502.0	010	32190	Zoning Permits	688	1,000	1,000	1,000	
	502.0	010	33570	Alcohol Beverage Tax	125,821	30,194	32,000	32,000	
	502.0	010	33560	Tobacco Tax	-	57,834	79,241	57,000	
	502.0	010	33540	Gasoline Tax	31,971	35,600	35,600	35,600	
	502.0	010	33550	Motor Vehicle Tax	78,298	134,420	130,000	130,000	
	502.0	010	34000	Accounting Dept Revenues	26,400	26,400	26,400	26,400	
	502.0	010	34010	Emergency Medical call services fee	277,258	276,000	276,000	276,000	
	502.0	010	34020	Stormwater compliance fee	107,617	107,500	107,500	107,500	
	508.4	010	34720	Swimming Pool	44,614	38,000	44,000	44,000	
	503.0	010	35700	Total Police Fines & Court Costs	1,057,881	1,033,844	778,868	778,868	
	502.0	010	34550	Cemetery Lot Sales	25,850	29,500	25,850	25,850	
	502.0	010	36100	Interest on Investments	20,951	21,310	21,310	26,000	Int rates going up.
	502.0	010	34710	Mineral Rights & Royalties	35,074	27,980	35,075	35,075	
	502.0	010	39020	Reimbursements	405	800	800	800	
502.0	010	39023	OMAG Reimbursements	2,958	3,050	3,000	3,000		
502.0	010	39010	Misc. - Other & Transfers In	6,406,860	9,912,099	8,868,023	9,855,734		
<b>TOTAL GENERAL FUND REVENUES</b>					<b>\$ 14,412,066</b>	<b>\$ 17,988,598</b>	<b>\$ 16,327,772</b>	<b>\$ 17,387,828</b>	
PUBLIC WORKS FUND	512.1	056	34300	Water Service	3,563,772	3,795,750	3,694,490	3,768,379	
	512.2	056	34400	Sewer Service	2,173,548	2,381,236	2,284,950	2,381,236	
	502.0	056	31900	Penalties	107,461	109,548	107,301	109,447	
	512.1	056	34310	Water Taps	697	2,550	6,494	6,624	
	512.2	056	34410	Sewer Taps	450	765	200	204	
	502.0	056	39000	Interest & Misc. Income	45,175	41,412	39,224	40,008	
	502.0	056	36300	Lease Income	128,715	106,590	104,500	106,590	
	508.3	056	34200	Sanitation Service	2,183,609	2,228,700	2,185,000	2,228,700	
	599.0	056	39005	Storm Debris Clean Up	-	-	-	-	
	502.0	056	36100	Transfers In	5,301,848	7,847,642	4,860,642	4,700,000	
<b>TOTAL PUBLIC WORKS FUND REVENUES</b>					<b>\$ 13,505,275</b>	<b>\$ 16,514,193</b>	<b>\$ 13,282,800</b>	<b>\$ 13,341,189</b>	
CAPITAL IMPROVEMENT FUND	599.0	031	36100	Interest Income	1,487	3,500	2,684	3,500	
	599.0	031	599.0-877	Dedicated Sales Tax (Net)	435,454	505,612	545,856	477,500	
	599.0	031	599.0-825	CDBG	-	-	-	-	
	599.0	031	599.0-933	GO Bond Proceeds	-	-	-	-	
	599.0	031	599.0-839	Transfer F/ Public Works Authority	-	-	-	-	
	599.0	031	599.0-810	Miscellaneous revenue	-	-	-	-	
<b>TOTAL CAPITAL IMPROVEMENT FUND REVENUES</b>					<b>\$ 436,941</b>	<b>\$ 509,112</b>	<b>\$ 548,540</b>	<b>\$ 481,000</b>	

CITY OF BETHANY REVENUE DETAILS for 2018-2019

Fund Name	Dept	Fund No.	Account No.	Account Title	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Comments
FUND 911	599.0	022	31122	E911 Telephone Tariff	-	5,423	5,867	5,423	
	599.0	022	31122	TOTAL E-911 FUND REVENUES	\$ -	\$ 5,423	\$ 5,867	\$ 5,423	
PUBLIC SAFETY FUND	599.0	021	33142	Traffic Safety Grants	33,297	32,650	38,508	32,650	
	599.0	021	33116	CDS Revolving Fund	14,126	-	17,865	-	
	599.0	021	33112	Court Award grants	-	12,000	12,000	12,000	
	599.0	021	33113	DEA Equitable Sharing	71,633	-	-	-	
	599.0	021	36526	Other PD grants/donations	8,195	-	9,956	-	
	599.0	021	33606	Fire Rescue Donations	150	-	-	-	
	599.0	021	34004	JAG Grant awards-BVP	-	-	-	-	
	599.0	021	34003	DHS equipment grant	-	-	-	-	
	599.0	021	33144	Grants to Fire Department	1,117	-	134,419	-	
	599.0	021	39020	Reimbursement-Towing	-	600	600	600	
	599.0	021	32010	Impound Fee	78,542	100,000	61,733	100,000	
	599.0	021	599.0-810	Transfers From Other Funds	-	-	-	-	
	599.0	021	36100	Other Revenue	9,566	-	5,351	-	
				TOTAL PUBLIC SAFETY FUND REVENUES	\$ 216,625	\$ 145,250	\$ 280,432	\$ 145,250	
DEBT SERVICE FUND	599.0	040	31111	Current Year Taxes	-	607,504	577,129	607,504	
	599.0	040	31112	Prior Year Taxes	-	29,930	-	29,930	
	599.0	040	36100	Interest Revenue	-	15,000	28,932	15,000	
	599.0	040	599.0-851	Transfer From Other funds	-	-	-	-	
	599.0	032	22510	Debt Proceeds	-	-	-	-	
			TOTAL DEBT SERVICE FUND REVENUES	\$ -	\$ 652,434	\$ 606,061	\$ 652,434		
BETHANY HOSPITAL TRUST	599.0	051	36300	Lease Payments	-	5,000	-	5,000	
	599.0	051	36310	Other Income	200,000	200,000	200,000	200,000	
	599.0	051	36100	Interest Income	19,480	20,000	35,855	20,000	
	599.0	051	36400	Capital Contributions	-	-	-	-	
			TOTAL BETHANY HOSPITAL TRUST REVENUES	\$ 219,480	\$ 225,000	\$ 235,855	\$ 225,000		
BETHANY DEVELOPMENT AUTHORITY	599.0	082	36100	Interest Income	-	-	-	-	
	599.0	082	34741	Bethany Freedom Festival	33,920	30,000	25,000	30,000	
	599.0	082	34742	Bethany Balloon Festival	-	-	-	-	
	599.0	082	39010	Other Income	-	-	-	-	
	599.0	082	599.0-810	Transfers from Other Funds	150,000	125,000	-	125,000	
			TOTAL BETHANY DEVELOPMENT AUTHORITY REVENUES	\$ 183,920	\$ 155,000	\$ 25,000	\$ 155,000		
BETHANY JUVENILE JUSTICE FUND	599.0	078	36100	Interest Income	-	-	-	-	
	599.0	078	35101	Juvenile fines and Court Costs	-	40,000	4,000	40,000	
	599.0	078	39010	Other Income	-	-	-	-	
	599.0	078	599.0-810	Transfers from Other Funds	-	-	-	-	
			TOTAL JUVENILE JUSTICE FUND REVENUES	\$ -	\$ 40,000	\$ 4,000	\$ 40,000		
BETHANY CEMETERY TRUST	599.0	081	38100	Sale of sites	38,550	29,500	29,500	25,850	
	599.0	081	39010	Other Income	-	5,000	-	5,000	
	599.0	081	36100	Interest Income	700	700	700	700	
	599.0	081	36500	Donations and Contributions	-	-	-	-	
			TOTAL CEMETERY TRUST REVENUES	\$ 39,250	\$ 35,200	\$ 30,200	\$ 31,550		
<b>TOTAL - ALL REVENUE AND RECEIPTS</b>					<b>\$ 29,013,557</b>	<b>\$ 36,270,210</b>	<b>\$ 31,346,526</b>	<b>\$ 32,464,674</b>	

*City of Bethany*

**BUDGETED CONTINGENCY RESERVES FOR 2018-2019**

<b>FUND / DEPARTMENT</b>	<b>PRIOR YEAR BUDGET</b>	<b>CURRENT YEAR PROPOSED</b>	<b>COMMENTS</b>
<b>General Fund:</b>			
501 Management Contingency	\$ 22,100	\$ 200,000	
502 Litigation Contingency	150,000	300,000	
503 Emergency/Disaster Contingency	150,000	1,500,000	
504 Employee Severance Contingency	50,000	50,000	
506 Compensated Absence Contingency	30,000	30,000	
507 Long Range Planning Services	-	-	
<b>Public Works Authority:</b>			
501 Operating Contingency	150,000	100,000	
502 Litigation Contingency	250,000	250,000	
503 Storm Recovery Contingency	225,000	1,500,000	
505 Emergency Line Repair Contingency	175,000	300,000	
504 Compensated Absence Contingency	5,000	5,000	
<b>TOTALS</b>	<b>\$ 1,207,100</b>	<b>\$ 4,235,000</b>	

# City of Bethany

## BUDGETED FUND TRANSFERS 2019

	TRANSFER FROM	TRANSFER IN
<b><u>General Fund</u></b>		
Sales Tax Transfer for Debt Service	\$ 4,700,000	\$ -
Bethany Public Works Authority		4,010,029
Bethany Public Works Authority		2,200,000
Transfer from Public Safety Fund		22,745
Transfer from Juvenile Justice Fund		10,000
Transfer from Cemetery Trust		26,550
General Fund	64,500	
Bethany Economic Development Authority	65,000	
 <b><u>Bethany Public Works Authority</u></b>		
Transfer Unused Sales Tax to the General Fund	4,010,029	
Transfer Sales Tax Mandated for Capital Improvement	505,612	
Budgeted Transfer to General Fund	2,200,000	
OWRB Construction Funding		2,987,000
Sales Tax Transfer for Debt Service		4,700,000
<b><u>Bethany Economic Development Authority</u></b>		
Budgeted General Fund Investment - Hotel Tax		65,000
Transfer from BDA		135,684
<b><u>Bethany Development Authority</u></b>		
Earned Portion of Sales Tax		64,500
Budgeted BEDA Investment	135,684	
 <b><u>Public Safety Fund</u></b>		
Budgeted Transfer to General Fund	22,745	
 <b><u>Bethany Capital Improvement Fund</u></b>		
Bethany Public Works Authority		505,612
 <b><u>Juvenile Justice Fund</u></b>		
Budgeted Transfer to General Fund	10,000	
 <b><u>Bethany Cemetery Trust</u></b>		
Transfer receipts to General Fund for upkeep costs	26,550	
 <b><u>OWRB Series 2012 &amp; 2013 Construction Funding</u></b>		
	2,987,000	
<b>Check Totals</b>	\$ 14,727,121	\$ 14,727,121

## City of Bethany, Oklahoma

### Fiscal Year 2019 Budget

The Bethany City Council will hold a public hearing on the proposed FY19 Budget on June 5, 2018, at 7:30 P.M., in City Hall, 6700 NW 36th Street. All citizens are invited and encouraged to attend to provide the City Council with written or oral comments. The complete documents supporting the summarized budgets are available for public inspection from 8:00 A.M. until 5:00 P.M., Monday through Friday in the City Clerk's office at City Hall.

	General Fund	Bethany PWA	Debt Service	Special Revenue	Capital Improvement
<b><u>Estimated Revenue</u></b>					
Taxes	\$ 5,833,000	\$ -	\$ 543,626	\$ 5,423	\$ -
Licenses & Permits	121,000	-	-	-	-
Intergovernmental	254,600	-	-	194,650	-
Charges for Services	453,900	8,641,188	-	125,600	-
Fines & Forfeitures	778,868	-	-	-	-
Bond proceeds	-	-	-	-	-
Miscellaneous	248,725	-	-	-	3,500
Interfund Transfers	9,697,734	4,700,000	-	-	477,500
Fund Balance	3,011,638	5,146,287	491,133	-	5,008,000
<b>Total Revenues</b>	<b>\$ 20,399,466</b>	<b>\$ 18,487,475</b>	<b>\$ 1,034,759</b>	<b>\$ 325,673</b>	<b>\$ 5,489,000</b>
<b><u>Estimated Expenditures</u></b>					
General Government	\$ 5,511,874	\$ -	\$ -	\$ -	\$ -
Public Safety	7,323,259	-	-	292,970	-
Public Works (General Fund)	2,734,833	-	-	-	-
Public Works (Utility Fund)	-	8,207,858	-	-	-
Debt Service	-	996,098	606,875	-	-
Debt Service Reserves	-	-	427,884	-	-
Capital Improvements	-	461,500	-	-	5,489,000
Interfund transfers	4,829,500	8,822,020	-	22,745	-
<b>Total Expenditures</b>	<b>\$ 20,399,466</b>	<b>\$ 18,487,475</b>	<b>\$ 1,034,759</b>	<b>\$ 315,715</b>	<b>\$ 5,489,000</b>

**City Of Bethany  
FY 18-19 Budget Summary**

Fund/ Department/ Division	Personal Services	Materials and Supplies	Other Services and Charges	Capital Outlay	Contingency	Debt Service	Transfers to Other Funds	Total Appropriation
<b>General Fund:</b>								
Management Department	\$ 936,067	\$ 50,950	\$ 225,348	\$ 321,000	\$ 200,000	\$ -	\$ -	\$ 1,733,365
Finance Department	294,429	28,800	74,000	31,000	-	-	-	428,229
Legal and Municipal Court Department	474,060	5,700	103,800	40,000	-	-	-	623,560
Engineering Services	163,350	3,223	250	3,240	-	-	-	170,063
Police Department	3,918,582	99,000	411,100	56,000	-	-	-	4,484,682
Fire Department	2,341,787	34,500	298,790	163,500	-	-	-	2,838,577
Community Development Department	545,647	12,310	8,700	10,000	-	-	-	576,657
Public Works Department	935,369	141,016	232,013	516,000	-	-	-	1,824,398
Parks and Cultural Department	641,435	80,000	43,500	145,500	-	-	-	910,435
Non Departmental	-	-	-	-	1,980,000	-	-	1,980,000
<b>Total General Fund</b>	<b>\$ 10,250,726</b>	<b>\$ 455,499</b>	<b>\$ 1,397,501</b>	<b>\$ 1,286,240</b>	<b>\$ 2,180,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,569,966</b>
<b>Public Works Fund</b>								
Administration Division	\$ 184,927	\$ -	\$ 93,999	\$ -	\$ 100,000	\$ -	\$ -	\$ 378,927
Finance Department	291,929	45,000	72,100	26,500	-	-	-	435,529
Vehicle Maintenance Division	159,897	68,250	-	-	-	-	-	228,147
Solid Waste Division	845,029	110,500	413,000	-	-	-	-	1,368,529
Water Division	645,230	586,998	735,662	400,000	-	-	-	2,367,890
Sewer Division	554,495	110,500	79,342	35,000	-	-	-	779,337
Non Departmental	-	-	1,056,000	-	2,055,000	996,098	8,822,020	12,929,118
<b>Total Public Works Fund</b>	<b>\$ 2,681,506</b>	<b>\$ 921,248</b>	<b>\$ 2,450,103</b>	<b>\$ 461,500</b>	<b>\$ 2,155,000</b>	<b>\$ 996,098</b>	<b>\$ 8,822,020</b>	<b>\$ 18,487,475</b>
<b>Capital Improvement Fund</b>								
E911 Fund	\$ -	\$ -	\$ -	\$ 5,489,000	\$ -	\$ -	\$ -	\$ 5,489,000
Public Safety Fund	-	-	-	-	-	-	5,423	5,423
Parks and Streets CIP Fund	-	7,500	-	123,470	-	-	32,650	163,620
Debt Service Fund	-	-	-	-	-	-	-	-
Bethany Hospital Trust	-	-	-	-	-	585,258	-	585,258
Bethany Development Authority	-	-	-	-	-	-	-	-
Bethany Economic Development Auth.	2,000	1,000	51,605	-	-	-	-	51,605
Bethany Juvenile Justice Fund	21,112	500	23,000	-	-	-	-	26,000
<b>Totals</b>	<b>\$ 12,955,344</b>	<b>\$ 1,385,747</b>	<b>\$ 3,927,409</b>	<b>\$ 7,360,210</b>	<b>\$ 4,335,000</b>	<b>\$ 1,581,356</b>	<b>\$ 8,870,093</b>	<b>\$ 40,415,160</b>

**GENERAL FUND  
FINANCIAL SUMMARY**

<u>Revenue</u>	Actual FY17A	Budget FY18B	Estimate FY18E	Budget FY19
Carryover From Previous Year	\$ 6,281,947.46	\$ 6,662,642	\$ 6,662,642	\$ 6,611,370
<b>Total Operating Revenue</b>	<b>8,202,792.07</b>	<b>8,127,315</b>	<b>7,617,749</b>	<b>7,690,094</b>
Sales Tax Transfer From Public Works	4,016,024.44	4,010,029	3,705,759	3,877,500
Operating Transfer From Public Works	2,200,000.00	4,629,019	4,971,519	4,732,519
Transfers From Other Funds	32,745.00	41,295	32,745	1,087,715
<b>Revenue Available for Appropriation</b>	<b>\$ 20,733,509</b>	<b>\$ 23,470,301</b>	<b>\$ 22,990,414</b>	<b>\$ 23,999,198</b>
<u>Expenditures</u>				
Maintenance and Operations	\$ 9,011,972	\$ 11,664,708	\$ 10,812,462	\$ 12,203,726
Capital Expenditures	181,453	1,278,400	694,753	1,286,240
Contingency	9,533	402,100	380,000	2,180,000
Transfer Sales Tax to Public Works	4,867,908	4,860,642	4,491,829	4,700,000
Transfer To Other Funds	-	64,500	-	129,500
<b>Total Expenditures and Transfers</b>	<b>\$ 14,070,866.97</b>	<b>\$ 18,270,350</b>	<b>\$ 16,379,044</b>	<b>\$ 20,499,466</b>
<b>FB Carryover to Next Fiscal Year</b>	<b>\$ 6,662,642.00</b>	<b>\$ 5,199,950</b>	<b>\$ 6,611,370</b>	<b>\$ 3,499,732</b>

**GENERAL FUND  
SUMMARY OF REVENUES AND TRANSFERS IN**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Operating Revenue</b>				
Sales Tax	\$ 4,867,908	\$ 4,860,642	\$ 4,491,829	\$ 4,700,000
Franchise-ONG/OG&I	529,842	564,250	530,000	530,000
Ordinance-Telephone	31,230	25,100	31,000	31,000
Franchise-Cable	206,764	216,846	207,000	207,000
Hotel tax	60,947	62,900	60,000	65,000
Use Tax	347,596	354,625	423,275	300,000
<b>Subtotal Taxes</b>	<b>\$ 6,044,287</b>	<b>\$ 6,084,363</b>	<b>\$ 5,743,105</b>	<b>\$ 5,833,000</b>
Occupation	\$ 45,068	\$ 45,000	\$ 40,000	\$ 40,000
Building Permits	45,170	20,000	45,000	45,000
Inspection Fees & Permits	34,895	25,000	35,000	35,000
Zoning Permits	688	1,000	1,000	1,000
<b>Subtotal Licenses &amp; Permits</b>	<b>\$ 125,821</b>	<b>\$ 91,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>
Alcohol Beverage Tax	\$ 31,971	\$ 28,000	\$ 32,000	\$ 32,000
Tobacco Tax	78,298	55,424	79,241	57,000
Gasoline Tax	35,499	35,000	35,600	35,600
Motor Vehicle Tax	129,818	145,000	130,000	130,000
<b>Subtotal Intergovernmental Revenue</b>	<b>\$ 275,586</b>	<b>\$ 263,424</b>	<b>\$ 276,841</b>	<b>\$ 254,600</b>
Accounting Dept Revenues	\$ 26,400	\$ 26,400	\$ 26,400	\$ 26,400
Emergency Medical call services fee	277,258	296,100	276,000	276,000
Stormwater compliance fee	107,617	109,000	107,500	107,500
Swimming Pool	44,614	40,000	44,000	44,000
<b>Subtotal Charges for Services</b>	<b>\$ 455,888</b>	<b>\$ 471,500</b>	<b>\$ 453,900</b>	<b>\$ 453,900</b>
<b>Total Police Fines &amp; Court Costs</b>	<b>\$ 1,057,881</b>	<b>\$ 1,077,275</b>	<b>\$ 778,868</b>	<b>\$ 778,868</b>
Cemetery Lot Sales	\$ 25,850	\$ 20,000	\$ 25,850	\$ 25,850
Interest on Investments	20,951	20,000	21,310	26,000
Mineral Rights & Royalties	35,074	26,753	35,075	35,075
Reimbursements	405	3,000	800	800
OMAG Reimbursements	2,958	20,000	3,000	3,000
Misc. - Other	158,091	50,000	158,000	158,000
<b>Subtotal Miscellaneous Revenue</b>	<b>\$ 243,329</b>	<b>\$ 139,753</b>	<b>\$ 244,035</b>	<b>\$ 248,725</b>
<b>Total Operating Revenue</b>	<b>\$ 8,202,792</b>	<b>\$ 8,127,315</b>	<b>\$ 7,617,749</b>	<b>\$ 7,690,094</b>
<b>Transfers From Other Funds</b>				
Bethany Public Works Authority	\$ 2,200,000	\$ 4,629,019	\$ 4,971,519	\$ 4,732,519
Transfer from Public Safety Fund	22,745	22,745	22,745	940,245
Transfer from E-911 Fund	-	8,550	-	14,000
Transfer from Juvenile Justice Fund	10,000	10,000	10,000	10,000
Transfer from Other Funds for Capital Purchases	-	-	-	123,470
Transfer from Bethany Hospital Trust	-	-	-	-
Transfer Sales Tax from BPWA	4,016,024	4,010,029	3,705,759	3,877,500
<b>Total Transfers</b>	<b>\$ 6,248,769</b>	<b>\$ 8,680,344</b>	<b>\$ 8,710,023</b>	<b>\$ 9,697,734</b>
<b>Total General Fund Revenue</b>	<b>\$ 14,451,562</b>	<b>\$ 16,807,659</b>	<b>\$ 16,327,772</b>	<b>\$ 17,387,828</b>
<b>Fund Balance Appropriated</b>				
<b>Total Funds Appropriated</b>	<b>\$ 14,451,562</b>	<b>\$ 18,282,700</b>	<b>\$ 16,289,777</b>	<b>\$ 20,399,466</b>

SUMMARY OF REVENUES AND TRANSFERS IN

**GENERAL FUND  
SUMMARY OF EXPENDITURES BY OBJECT CODE**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18F	Budget FY19
<b>100 Personal Service</b>				
100 Salaries	\$ 5,306,599	\$ 6,774,641	\$ 6,305,081	\$ 7,035,615
101 Allowances	32,790	40,900	47,996	50,680
102 FICA & Medicare	308,051	442,582	373,418	453,725
103 Retirement	721,556	963,085	835,357	1,005,442
104 Insurance - Employee	898,469	1,099,180	1,019,908	1,301,463
105 Membership, Travel & Training	137,103	121,700	121,311	136,113
106 Overtime	202,853	225,871	228,418	267,688
<b>Total 100 Personal Service</b>	<b>\$ 7,597,421</b>	<b>\$ 9,667,959</b>	<b>\$ 8,931,489</b>	<b>\$ 10,250,726</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 86,114	\$ 95,300	\$ 88,684	\$ 94,300
211 Janitor Supplies	9,661	9,600	7,749	10,100
212 Maintenance Supplies	232,574	298,550	277,647	233,800
213 Fuel & Lubricants	89,370	84,616	92,678	86,099
214 Small Tools	667	1,500	1,884	15,000
215 Chemicals	4,400	10,600	3,063	16,200
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 422,786</b>	<b>\$ 500,166</b>	<b>\$ 471,705</b>	<b>\$ 455,499</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 139,554	\$ 254,300	\$ 232,179	\$ 375,048
341 Utilities	214,825	333,980	332,899	233,980
342 Maintenance Contractual	507,435	708,000	693,705	717,000
342.1 Vehicle Repair	72,560	70,263	72,162	85,963
343 Insurance - Property	57,378	57,440	72,109	70,910
344 Refunds & 911 Service	14	77,600	6,214	14,600
<b>Total 300 Services &amp; Charges</b>	<b>\$ 991,765</b>	<b>\$ 1,501,583</b>	<b>\$ 1,409,268</b>	<b>\$ 1,497,501</b>
<b>Subtotal Maintenance and Operations</b>	<b>\$ 9,011,972</b>	<b>\$ 11,669,708</b>	<b>\$ 10,812,462</b>	<b>\$ 12,203,726</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 44,063	\$ 47,500	\$ 39,643	\$ 64,740
402 Motor Vehicles & Machinery	299	484,000	248,880	558,000
403 Other Equipment	44,963	323,400	223,400	222,500
404 Projects	92,128	423,500	182,830	441,000
<b>Total 400 Capital Expenditures</b>	<b>\$ 181,453</b>	<b>\$ 1,278,400</b>	<b>\$ 694,753</b>	<b>\$ 1,286,240</b>
<b>500 Contingency</b>				
501 Operating Contingency	\$ 9,533	\$ 22,100	\$ -	\$ 300,000
502 Irrigation Contingency	-	150,000	150,000	300,000
503 Storm Recovery Contingency	-	150,000	150,000	1,500,000
504 Employee Severance Contingency	-	50,000	50,000	50,000
507 Long Range Planning Services	-	-	-	-
506 Compensated Absence Contingency	-	30,000	30,000	30,000
<b>Total 500 Contingency</b>	<b>\$ 9,533</b>	<b>\$ 402,100</b>	<b>\$ 380,000</b>	<b>\$ 2,180,000</b>
<b>Total Expenditures</b>	<b>\$ 9,202,959</b>	<b>\$ 13,350,208</b>	<b>\$ 11,887,214</b>	<b>\$ 15,669,966</b>

**SUMMARY OF EXPENDITURES BY OBJECT CODE**

City of Bethany

Strength by Position Department

FY2019 Budget			
<b>Management Department</b>	<b>Classification</b>	<b>2018 Adopted Budget</b>	<b>2019 Requested Budget</b>
	City Manager	1	1
	Assistant City Manager	1	0
	Chief of Staff	0	1
	Human Resources Director	0	1
	Executive Assistant	1	1
	Part Time City Attorney	0.5	0.5
	Part Time Deputy City Attorney	0	0.5
	Custodian	0	1
	City Clerk	1	1
	Public Relations	1	0
	Special Projects / Economic Develop	0	1
	Total Positions	5.5	8
<b>Engineering Services Department</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
	City Engineer	1	1
	Administrative Assistant	0	0
	Total Positions	1	1
<b>Finance Department</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
	Finance Director	1	1
	Administrative Assistant	1	0
	Finance Specialist	1	1
	Customer Service Supervisor	1	1
	Customer Service Representatives	3	3
	Utility Billing Specialist	1	1
	Municipal Accountant	1	1
	Total Positions	9	8
<b>Municipal Court Department</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
	Administrator/Court Clerk	1	1
	Deputy Court Clerk	1	1
	Customer Service Representatives	2	2
	Part-time Municipal Judge	0.5	* 0.5
	Part-time City Prosecutor (2x.5)	1	1
	City Marshall **	1	1
	Total Positions	6.5	6.5
* Prior budget converted to FTE			

*City of Bethany*

Strength by Position Department

	<b>FY2019 Budget</b>

City of Bethany

Strength by Position Department

FY2019 Budget			
<b>Police Department</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
	Police Chief	1	1
	Deputy Police Chief	1	1
	Administrative Assistant	1	1
	Captain	1	1
	Lieutenants	7	7
	Police Officer	20	22
	Information Technology Tech	1	1
	Communication Specialist	6.5	7
	Animal Control Supervisor	1	1
	Animal Control Officer	2	2
	Part-time Records Clerk	0.5	0.5
		0	0
		0	0
<b>Total Positions</b>	<b>42</b>	<b>44.5</b>	
<b>Fire Department</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
	Fire Chief	1	1
	Assistant Fire Chief	1	1
	Battalion Fire Chiefs	3	3
	Captains	3	3
	Sergeants	6	6
	Firefighters	9	12
	<b>Total Positions</b>	<b>23</b>	<b>26</b>
<b>Planning &amp; Development Services</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
	Planning Director	1	1
	Grants Specialist	1	1
	Administrative Assistant	1	2
	City Inspector	1	2
	Code Enforcement/Inspection	2	1
	<b>Total Positions</b>	<b>6</b>	<b>7</b>

City of Bethany

Strength by Position Department

FY2019 Budget				
<b>Public Works Department</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>	
	<u>Administrative Division</u>			
	Public Works Director	0.5	0.5	
	Administrative Assistant	1	1.5	
	Asst Public Works Director	0.5	0.5	
	<u>Vehicle &amp; Maintenance Division</u>			
	Automotive Technician	1	2	
	Facilities Services Technician	0	0	
	<u>Street Division</u>			
	Streets Division Foreman	1	1	
	Equipment Operator	2	4	
Crew Worker	4	5		
<b>Total Positions</b>	<b>10</b>	<b>14.5</b>		
<b>* Director oversees Public Works Department on a 50% basis.</b>				
<b>Parks &amp; Culture Department</b>	<b>Classification</b>	<b>2018 Adopted Budget</b>	<b>FTE Budget</b>	
	<u>Parks Division</u>			
	Parks & Culture Director	0	0	
	Parks Division Foreman	1	1	
	Equipment Operator	1	1	
	Crew Worker	8	8	
	<b>Total Positions</b>	<b>10</b>	<b>10</b>	
	<b>Public Works Authority</b>	<b>Classification</b>	<b>2018 Budget</b>	<b>2019 FTE Budget</b>
		Public Works Director	0.5	0.5
		Asst Public Works Dir/Utility Super.	0.5	0.5
<b><u>Solid Waste Division</u></b>				
Solid Waste Supervisor		1	1	
Solid Waste Truck Driver		5	5	
Assistant Solid Waste Truck Driver		0	0	
Solid Waste Collector		0	0	
<b><u>Water Plant Division</u></b>				
Water Plant Supervisor		1	1	
Water Plant Mechanic		1	1	
Plant Operator		6	6	
Crew Worker		0	0	
<b><u>Utility Line Division</u></b>				
Utility Line Foreman		1	1	
Equipment Operator		1	1	
Crew Worker		5	5	
Sanitary Sewer System Mechanic		1	1	
Equipment Operator		1	1	
<b>Total Positions</b>	<b>24</b>	<b>24</b>		
<b>Total Positions - All Funds</b>		<b>137</b>	<b>149.5</b>	

**1.0 Management and General Government**

**1.0 Management and General Government  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 334,304	\$ 558,280	\$ 486,985	\$ 661,867	\$ 675,094	\$ 688,596	
101 Allowances	5,367	5,506	4,543	14,366	14,366	14,366	
102 FICA & Medicare	24,677	42,938	36,363	51,732	52,344	53,391	
103 Retirement	44,430	67,847	48,424	82,417	83,201	84,866	
104 Insurance - Employee	31,046	54,557	47,530	70,875	70,875	70,875	
105 Membership, Travel & Training	51,786	38,500	32,557	44,810	44,810	44,810	
106 Overtime	3,552	6,500	12,835	10,000	-	-	Poss. Library Overtime
<b>Total 100 Personal Service</b>	\$ 495,161	\$ 774,128	\$ 669,237	\$ 936,067	\$ 940,690	\$ 956,904	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 38,005	\$ 52,000	\$ 42,052	\$ 36,000	\$ 36,000	\$ 36,000	
211 Janitor Supplies	2,453	2,200	1,649	2,200	2,000	2,000	
212 Maintenance Supplies	10,993	17,000	10,018	12,000	12,000	12,000	
213 Fuel & Lubricants	130	1,750	1,118	750	750	750	
214 Small Tools	-	-	-	-	-	-	
216 Financial Fees	51	400	363	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 51,633	\$ 73,350	\$ 55,200	\$ 50,950	\$ 50,750	\$ 50,750	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 72,060	\$ 80,000	\$ 70,079	\$ 113,748	\$ 119,435	\$ 125,407	Legal Fees
341 Utilities	-	35,000	21,291	35,000	35,000	35,350	
342 Maintenance Contractual	-	70,500	99,582	70,500	22,000	22,000	
342.1 Vehicle Repair	-	500	-	500	500	500	
343 Insurance - Property	-	5,000	5,610	5,000	23,000	24,150	
344 Refunds	14	600	347	600	600	600	
<b>Total 300 Services &amp; Charges</b>	\$ 72,074	\$ 191,600	\$ 196,908	\$ 225,348	\$ 200,535	\$ 208,007	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 618,867	\$ 1,039,078	\$ 921,345	\$ 1,212,365	\$ 1,191,975	\$ 1,215,661	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ 34,048	\$ 10,000	\$ 4,143	\$ 10,000	\$ 10,000	\$ 10,000	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	21,000	-	-	Server
404 Projects	-	256,000	50,330	290,000	-	-	ADA
<b>Total 400 Capital Expenditures</b>	\$ 34,048	\$ 266,000	\$ 54,473	\$ 321,000	\$ 10,000	\$ 10,000	
<b>500 Contingency</b>							
501 Operating Contingency	\$ 9,533	\$ 22,100	\$ 9,233	\$ 200,000	\$ 200,000	\$ 200,000	
<b>Total 500 Contingency</b>	\$ 9,533	\$ 22,100	\$ 9,233	\$ 200,000	\$ 200,000	\$ 200,000	
<b>Total Expenditures</b>	\$ 662,448	\$ 1,327,178	\$ 985,051	\$ 1,733,365	\$ 1,401,975	\$ 1,425,661	

**I.1 Management  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 334,304	\$ 414,758	\$ 463,585	\$ 429,223	\$ 437,808	\$ 446,564	
101 Allowances	5,367	4,546	4,543	8,406	8,406	8,406	
102 FICA & Medicare	24,677	31,898	34,894	36,363	37,090	37,832	
103 Retirement	44,430	48,266	48,424	48,424	49,392	50,380	
104 Insurance - Employee	31,046	33,670	47,530	47,530	47,530	47,530	
105 Membership, Travel & Training	51,786	37,500	29,890	37,750	37,750	37,750	
106 Overtime	3,552	-	10,150	10,000	-	-	
<b>Total 100 Personal Service</b>	\$ 495,161	\$ 570,638	\$ 639,017	\$ 617,697	\$ 617,976	\$ 628,463	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 38,005	\$ 51,500	\$ 42,052	\$ 32,000	\$ 32,000	\$ 32,000	
211 Janitor Supplies	2,453	2,200	1,649	2,200	2,000	2,000	
212 Maintenance Supplies	10,993	17,000	10,018	12,000	12,000	12,000	
213 Fuel & Lubricants	130	1,750	1,118	750	750	750	
214 Small Tools	-	-	-	-	-	-	
216 Financial Fees	51	400	242	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 51,633	\$ 72,850	\$ 55,079	\$ 46,950	\$ 46,750	\$ 46,750	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 72,060	\$ 80,000	\$ 70,079	\$ 113,748	\$ 119,435	\$ 125,407	
341 Utilities	30,579	35,000	21,291	35,000	35,000	35,350	
342 Maintenance Contractual	82,593	70,500	99,582	70,500	22,000	22,000	
342.1 Vehicle Repair	-	500	-	500	500	500	
343 Insurance - Property	4,782	5,000	5,610	5,000	23,000	24,150	
344 Refunds	14	600	231	600	600	600	
<b>Total 300 Services &amp; Charges</b>	\$ 190,029	\$ 191,600	\$ 196,792	\$ 225,348	\$ 200,535	\$ 208,007	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 736,822	\$ 835,088	\$ 890,888	\$ 889,995	\$ 865,261	\$ 883,220	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ 34,048	\$ 10,000	\$ 4,143	\$ -	\$ 10,000	\$ 10,000	
402 Motor Vehicles & Machinery	18,690	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	231,000	43,160	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ 52,738	\$ 241,000	\$ 47,303	\$ -	\$ 10,000	\$ 10,000	
<b>500 Contingency</b>							
501 Operating Contingency	\$ 9,533	\$ 22,100	\$ 9,233	\$ 200,000	\$ 200,000	\$ 200,000	
<b>Total 500 Contingency</b>	\$ 9,533	\$ 22,100	\$ 9,233	\$ 200,000	\$ 200,000	\$ 200,000	
<b>Total Expenditures</b>	\$ 799,093	\$ 1,098,188	\$ 947,424	\$ 1,089,995	\$ 1,075,261	\$ 1,093,220	

**1.2 City Council  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ -	\$ 23,400	\$ 23,400	\$ 23,400	\$ 23,868	\$ 24,345	
101 Allowances	-	-	-	-	-	-	
102 FICA & Medicare	-	1,469	1,469	1,469	1,498	1,528	
103 Retirement	-	-	-	-	-	-	
104 Insurance - Employee	-	-	-	-	-	-	
105 Membership, Travel & Training	-	500	2,667	5,000	5,000	5,000	
106 Overtime	-	-	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ -	\$ 25,369	\$ 27,536	\$ 29,869	\$ 30,366	\$ 30,874	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	
211 Janitor Supplies	-	-	-	-	-	2,000	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	-	750	
214 Small Tools	-	-	-	-	-	-	
216 Financial Fees	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 6,250	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ -	\$ -	\$ -	\$ 46,000	\$ 48,300	\$ 50,715	Videographer
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	-	-	-	8,000	8,000	22,000	
342.1 Vehicle Repair	-	-	-	-	-	500	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	600	
<b>Total 300 Services &amp; Charges</b>	\$ -	\$ -	\$ -	\$ 54,000	\$ 56,300	\$ 73,815	
<b>Subtotal Maintenance &amp; Operations</b>	\$ -	\$ 25,369	\$ 27,536	\$ 87,369	\$ 90,166	\$ 110,939	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	10,000	10,000	-	
404 Projects	-	25,000	22,478	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ 25,000	\$ 22,478	\$ 10,000	\$ 10,000	\$ 10,000	
<b>500 Contingency</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>501 Operating Contingency</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total 500 Contingency</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ -	\$ 50,369	\$ 50,013	\$ 97,369	\$ 100,166	\$ 120,939	

**1.5 City Clerk  
Departmental Summary**

Expenditure Classification	Actual	Approved	Year-End	Budget	Budget	Budget	Comments
	FY17A	Budget FY18B	Estimate FY18E	FY19	FY20	FY21	
<b>100 Personal Service</b>							
100 Salaries	\$ -	\$ 50,122	\$ -	\$ 54,591	\$ 55,683	\$ 56,796	
101 Allowances	-	480	-	480	480	480	
102 FICA & Medicare	-	3,871	-	4,213	4,218	4,302	
103 Retirement	-	7,919	-	8,619	8,628	8,801	
104 Insurance - Employee	-	10,443	-	6,948	6,924	6,924	
105 Membership, Travel & Training	-	500	-	750	750	750	
106 Overtime	-	-	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ -	\$ 73,335	\$ -	\$ 75,601	\$ 76,682	\$ 78,054	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
211 Janitor Supplies	-	-	-	-	-	2,000	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	-	750	
214 Small Tools	-	-	-	-	-	-	
216 Financial Fees	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 3,750	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	-	-	-	-	-	22,000	
342.1 Vehicle Repair	-	-	-	-	-	500	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	600	
<b>Total 300 Services &amp; Charges</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,100	
<b>Subtotal Maintenance &amp; Operations</b>	\$ -	\$ 73,335	\$ -	\$ 76,601	\$ 77,682	\$ 104,904	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
<b>500 Contingency</b>							
501 Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total 500 Contingency</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ -	\$ 73,335	\$ -	\$ 76,601	\$ 77,682	\$ 114,904	

1.7 Special Projects / Economic Development

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ -	\$ 70,000	\$ -	\$ 65,000	\$ 502	\$ 513	
101 Allowances	-	480	-	5,480	5,480	5,480	
102 FICA & Medicare	-	5,700	-	5,392	4,513	4,603	
103 Retirement	-	11,662	-	11,030	1,722	1,756	
104 Insurance - Employee	-	10,443	-	5,709	5,709	5,709	
105 Membership, Travel & Training	-	-	-	-	-	-	
106 Overtime	-	6,500	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ -	\$ 104,786	\$ -	\$ 92,612	\$ 17,926	\$ 18,062	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ -	\$ 500	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	
211 Janitor Supplies	-	-	-	-	2,000	2,000	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	750	750	
214 Small Tools	-	-	-	-	-	-	
216 Financial Fees	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ 500	\$ -	\$ 3,600	\$ 6,350	\$ 6,350	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341 Utilities	-	-	-	-	35,000	35,350	
342 Maintenance Contractual	-	2,000	-	10,000	22,000	22,000	
342.1 Vehicle Repair	-	-	-	-	500	500	
343 Insurance - Property	-	-	-	-	23,000	24,150	
344 Refunds	-	-	-	-	600	600	
<b>Total 300 Services &amp; Charges</b>	\$ -	\$ 2,000	\$ -	\$ 10,000	\$ 81,100	\$ 82,600	
<b>Subtotal Maintenance &amp; Operations</b>	\$ -	\$ 107,286	\$ -	\$ 106,212	\$ 105,376	\$ 107,012	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
<b>500 Contingency</b>							
501 Operating Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total 500 Contingency</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ -	\$ 107,286	\$ -	\$ 106,212	\$ 115,376	\$ 117,012	

1.7 Special Projects / Economic Development

**2.0 Finance - General Fund  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 170,449	\$ 218,419	\$ 176,297	\$ 199,555	\$ 205,537	\$ 211,703	
101 Allowances	240	271	240	271	271	271	
102 FICA & Medicare	11,690	16,730	12,138	15,287	15,592	15,904	
103 Retirement	26,464	34,225	27,814	31,273	31,898	32,535	
104 Insurance - Employee	26,689	38,186	29,891	45,044	45,044	45,044	
105 Membership, Travel & Training	1,997	3,000	500	3,000	3,000	3,000	
106 Overtime	60	-	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ 237,587	\$ 310,830	\$ 246,880	\$ 294,429	\$ 301,341	\$ 308,458	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	7,362	7,800	7,800	22,800	22,800	22,800	Increased mailings
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	-	-	
214 Small Tools	-	-	-	-	-	-	
216 Financial Fees	-	-	-	6,000	6,000	6,000	Acct chng- not netting against int
<b>Total 200 Materials &amp; Supplies</b>	\$ 7,362	\$ 7,800	\$ 7,800	\$ 28,800	\$ 28,800	\$ 28,800	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	44,153	40,000	40,000	65,000	80,000	80,000	Hire outside consultants
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	14,795	7,000	7,000	9,000	9,090	9,090	
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 58,948	\$ 47,000	\$ 47,000	\$ 74,000	\$ 89,090	\$ 89,090	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 303,897	\$ 365,630	\$ 301,680	\$ 397,229	\$ 419,231	\$ 426,348	
<b>400 Capital Expenditures</b>							
401 Office Equipment	1,235	2,500	3,000	10,000	10,000	10,000	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	35,000	-	21,000	21,000	21,000	
<b>Total 400 Capital Expenditures</b>	\$ 1,235	\$ 37,500	\$ 3,000	\$ 31,000	\$ 31,000	\$ 31,000	
<b>Total Expenditures</b>	\$ 305,132	\$ 403,130	\$ 304,680	\$ 428,229	\$ 450,231	\$ 457,348	

3.0 Legal and Municipal Court - General Fund

3.0 Legal and Municipal Court - General Fund  
Departmental Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 321,260	\$ 394,477	\$ 300,650	\$ 333,732	\$ 340,407	\$ 347,215	
101 Allowances	960	1,022	960	1,022	1,022	1,022	
102 FICA & Medicare	23,088	30,256	22,549	25,609	26,121	26,643	
103 Retirement	46,339	54,352	39,088	47,945	48,903	49,881	
104 Insurance - Employee	36,655	49,315	34,305	55,752	55,752	55,752	
105 Membership, Travel & Training	6,414	10,000	3,000	10,000	10,000	1,500	
106 Overtime	-	-	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ 434,716	\$ 539,423	\$ 400,552	\$ 474,060	\$ 482,206	\$ 482,014	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	6,674	3,000	2,800	3,000	3,000	3,000	
211 Janitor Supplies	795	500	250	500	600	600	
212 Maintenance Supplies	401	550	540	550	300	300	
213 Fuel & Lubricants	328	650	450	1,650	1,650	1,650	EXPECTING HIGHER COSTS
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 8,198	\$ 4,700	\$ 4,040	\$ 5,700	\$ 5,550	\$ 5,550	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	13,316	6,500	6,400	6,500	6,500	6,500	
341 Utilities	8,546	8,100	7,900	8,100	8,181	8,263	
342 Maintenance Contractual	53,426	85,000	44,700	85,000	85,000	85,000	OK COUNTY INCARCERATION FEE
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	4,088	4,200	4,200	4,200	4,620	4,851	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 79,377	\$ 103,800	\$ 63,200	\$ 103,800	\$ 104,301	\$ 104,614	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 522,291	\$ 647,923	\$ 467,792	\$ 583,560	\$ 592,057	\$ 592,178	
<b>400 Capital Expenditures</b>							
401 Office Equipment	3,800	25,000	25,000	-	-	-	
402 Motor Vehicles & Machinery	-	-	-	30,000	-	-	Warr. Vehicle
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	55,000	55,000	10,000	-	-	
<b>Total 400 Capital Expenditures</b>	\$ 3,800	\$ 80,000	\$ 80,000	\$ 40,000	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 526,091	\$ 727,923	\$ 547,792	\$ 623,560	\$ 592,057	\$ 592,178	

4.0 Engineering Service - General Fund

4.0 Engineering Services - General Fund  
Departmental Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ -	\$ 127,815	\$ 116,037	\$ 120,463	\$ 122,872	\$ 125,330	
101 Allowances	-	480	480	480	490	490	
102 FICA & Medicare	-	9,815	8,471	9,252	9,437	9,626	
103 Retirement	-	20,078	17,406	18,928	19,306	19,692	
104 Insurance - Employee	-	14,153	14,153	13,125	13,387	13,387	
105 Membership, Travel & Training	-	-	1,500	1,103	1,103	1,500	Licenses & fees
106 Overtime	-	-	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ -	\$ 172,341	\$ 158,047	\$ 163,350	\$ 166,595	\$ 170,025	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ -	\$ 500	\$ 250	\$ 1,490	\$ 1,490	\$ 1,490	R/C plotter printr to Eng Dept.
211 Janitor Supplies	-	-	-	-	600	600	
212 Maintenance Supplies	-	250	250	250	300	300	
213 Fuel & Lubricants	-	1,000	1,000	1,483	1,513	1,543	Based upon 10,000 miles
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ 1,750	\$ 1,500	\$ 3,223	\$ 3,903	\$ 3,933	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	-	-	-	-	-	-	
342.1 Vehicle Repair	-	250	-	250	250	250	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	
<b>Subtotal Maintenance &amp; Operations</b>	\$ -	\$ 174,341	\$ 159,547	\$ 166,823	\$ 170,748	\$ 174,208	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ 3,240	\$ 3,240	\$ 3,240	Computer, software & printr
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ 3,240	\$ 3,240	\$ 3,240	
<b>Total Expenditures</b>	\$ -	\$ 174,341	\$ 159,547	\$ 170,063	\$ 173,988	\$ 177,448	

**5.0 Police Department - General Fund  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 2,239,186	\$ 2,577,069	\$ 2,504,780	\$ 2,679,969	\$ 2,733,569	\$ 2,788,240	
101 Allowances	22,664	28,340	36,996	29,740	29,740	29,740	
102 FICA & Medicare	167,158	207,729	186,071	215,708	219,942	224,341	
103 Retirement	294,097	350,048	306,342	363,869	370,984	378,403	
104 Insurance - Employee	386,715	412,520	416,589	480,296	480,296	480,296	
105 Membership, Travel & Training	42,395	39,000	62,997	39,000	30,000	30,000	
106 Overtime	111,985	110,000	128,759	110,000	110,000	110,000	
<b>Total 100 Personal Service</b>	<b>\$ 3,264,198</b>	<b>\$ 3,724,706</b>	<b>\$ 3,642,534</b>	<b>\$ 3,918,582</b>	<b>\$ 3,974,531</b>	<b>\$ 4,041,020</b>	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 24,308	\$ 22,500	\$ 27,800	\$ 22,500	\$ 22,500	\$ 22,500	
211 Janitor Supplies	2,798	3,000	2,775	3,000	2,500	2,500	
212 Maintenance Supplies	29,688	36,000	35,000	36,000	41,500	41,500	\$3,000 FOR KENNEL.
213 Fuel & Lubricants	56,080	37,500	58,522	37,500	39,375	41,344	
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 112,874</b>	<b>\$ 99,000</b>	<b>\$ 124,097</b>	<b>\$ 99,000</b>	<b>\$ 105,875</b>	<b>\$ 107,844</b>	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 6,519	\$ 15,000	\$ 11,500	\$ 65,000	\$ 20,000	\$ 20,000	Incl \$50000 for Prisoner Mtd and trans.
341 Utilities	45,975	39,000	38,580	39,000	48,000	48,000	
342 Maintenance Contractual	129,656	174,000	200,446	180,000	180,000	180,000	Includes \$19,000 for OKC radio agreement.
342.1 Vehicle Repair	54,431	45,000	49,279	60,000	65,000	65,000	and O.I.F.T.S Mobile cop fee
343 Insurance - Property	40,147	37,500	53,100	53,100	59,000	60,475	
345 911 Service Charges	-	-	5,867	14,000	-	-	Recorder Server
<b>Total 300 Services &amp; Charges</b>	<b>\$ 276,727</b>	<b>\$ 310,500</b>	<b>\$ 358,772</b>	<b>\$ 411,100</b>	<b>\$ 372,000</b>	<b>\$ 373,475</b>	
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 3,653,799</b>	<b>\$ 4,134,206</b>	<b>\$ 4,125,402</b>	<b>\$ 4,428,682</b>	<b>\$ 4,452,406</b>	<b>\$ 4,522,339</b>	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ -	
402 Motor Vehicles & Machinery	-	92,000	92,000	-	-	-	
403 Other Equipment	44,963	57,400	57,400	36,000	36,000	36,000	Radio's
404 Projects	-	20,000	20,000	20,000	-	-	Air Handlers
<b>Total 400 Capital Expenditures</b>	<b>\$ 49,943</b>	<b>\$ 169,400</b>	<b>\$ 169,400</b>	<b>\$ 56,000</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	
<b>Total Expenditures</b>	<b>\$ 3,703,743</b>	<b>\$ 4,303,606</b>	<b>\$ 4,294,802</b>	<b>\$ 4,484,682</b>	<b>\$ 4,488,406</b>	<b>\$ 4,558,339</b>	

**6.0 Fire Department - General Fund  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 1,374,361	\$ 1,449,618	\$ 1,513,666	\$ 1,615,677	\$ 1,647,990	\$ 1,680,950	Add 1 FF
101 Allowances	903	960	960	960	960	960	
102 FICA & Medicare	21,476	22,257	26,287	25,198	25,702	26,216	
103 Retirement	188,877	214,893	227,050	243,295	248,161	253,125	
104 Insurance - Employee	235,800	240,024	254,292	313,468	313,468	313,468	
105 Membership, Travel & Training	19,365	22,000	14,000	22,000	22,000	22,000	
106 Overtime	69,120	84,371	62,400	121,188	123,612	126,084	
<b>Total 100 Personal Service</b>	\$ 1,909,902	\$ 2,034,123	\$ 2,098,654	\$ 2,341,787	\$ 2,381,894	\$ 2,422,805	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 3,552	\$ 2,500	\$ 2,290	\$ 2,500	\$ 5,000	\$ 5,000	Higher costs
211 Operating Supplies	2,122	2,200	2,375	2,700	1,500	1,500	Higher costs
212 Maintenance Supplies	20,713	22,500	19,500	22,500	22,500	22,500	
213 Fuel & Lubricants	8,701	6,800	9,914	6,800	17,134	17,134	
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 35,088	\$ 34,000	\$ 34,079	\$ 34,500	\$ 46,134	\$ 46,134	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 2,205	\$ 10,000	\$ 2,000	\$ 22,000	\$ 2,000	\$ 22,000	Biennial physicals due
341 Utilities	14,958	15,880	12,000	15,880	16,039	16,199	
342 Maintenance Contractual	212,478	250,000	220,000	250,000	250,000	250,000	
342.1 Vehicle Repair	5,523	6,000	9,689	6,000	6,000	6,000	
343 Insurance - Property	7,467	7,040	5,580	4,910	20,000	21,000	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 242,631	\$ 288,920	\$ 249,269	\$ 298,790	\$ 294,039	\$ 315,199	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 2,187,620	\$ 2,357,043	\$ 2,382,001	\$ 2,675,077	\$ 2,722,067	\$ 2,784,138	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	3 desktop computers
402 Motor Vehicles & Machinery	299	67,000	61,880	50,000	-	-	New pumper truck
403 Other Equipment	-	38,500	38,500	28,000	28,000	28,000	New gear and contingency
404 Projects	72,127	42,500	42,500	80,000	51,100	51,100	West concrete ramp
<b>Total 400 Capital Expenditures</b>	\$ 72,426	\$ 148,000	\$ 142,880	\$ 163,500	\$ 79,100	\$ 79,100	
<b>Total Expenditures</b>	\$ 2,260,046	\$ 2,505,043	\$ 2,524,881	\$ 2,838,577	\$ 2,801,167	\$ 2,863,238	

7.0 Community Development - General Fund

7.0 Community Development  
Departmental Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 247,163	\$ 344,171	\$ 373,283	\$ 372,423	\$ 379,871	\$ 387,469	
101 Allowances	1,937	2,400	2,426	2,400	2,400	2,400	
102 FICA & Medicare	16,791	26,513	15,025	28,674	29,060	29,641	
103 Retirement	38,132	54,238	35,225	58,660	59,833	61,030	
104 Insurance - Employee	43,532	49,134	38,900	71,491	71,491	71,491	
105 Membership, Travel & Training	4,226	3,000	4,758	10,000	3,000	3,000	
106 Overtime	1,055	-	1,100	2,000	-	-	
<b>Total 100 Personal Service</b>	<b>\$ 352,835</b>	<b>\$ 479,456</b>	<b>\$ 470,717</b>	<b>\$ 545,647</b>	<b>\$ 545,655</b>	<b>\$ 555,032</b>	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 3,344	\$ 3,500	\$ 1,909	\$ 2,010	\$ 2,050	\$ 2,091	R/C plotter prftr to Eng Dept
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	3,490	2,300	2,175	2,300	10,000	10,000	
214 Small Tools	-	-	-	500	275	500	
215 Chemicals	-	-	-	-	-	-	
216 Stormwater Education materials	748	7,500	1,000	7,500	7,500	5,000	
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 7,582</b>	<b>\$ 13,300</b>	<b>\$ 5,083</b>	<b>\$ 12,310</b>	<b>\$ 19,825</b>	<b>\$ 17,591</b>	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 137	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	4,970	5,000	10,000	6,000	5,000	5,000	
342.1 Vehicle Repair	867	500	555	1,200	500	500	
343 Insurance - Property	3,165	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	<b>\$ 9,139</b>	<b>\$ 8,700</b>	<b>\$ 11,555</b>	<b>\$ 8,700</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 369,556</b>	<b>\$ 501,456</b>	<b>\$ 487,355</b>	<b>\$ 566,657</b>	<b>\$ 572,480</b>	<b>\$ 579,623</b>	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	\$ 2,500	\$ 2,500	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	
<b>Total Expenditures</b>	<b>\$ 369,556</b>	<b>\$ 547,456</b>	<b>\$ 492,355</b>	<b>\$ 576,657</b>	<b>\$ 574,980</b>	<b>\$ 582,123</b>	

**99.0 Non-Departmental-General Fund  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101 Allowances	-	-	-	-	-	-	
102 FICA & Medicare	-	-	-	-	-	-	
103 Retirement	-	-	-	-	-	-	
104 Insurance - Employee	-	-	-	-	-	-	
105 Membership, Travel & Training	-	-	-	-	-	-	
106 Overtime	-	-	-	-	-	-	
<b>Total 100 Personal Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	-	-	
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services - City Code	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	City code rewrite.
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	-	-	-	-	-	-	
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	
<b>Subtotal Maintenance and Operations</b>	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>500 Contingency</b>							
502 Litigation Contingency	\$ -	\$ 150,000	\$ 150,000	\$ 300,000	\$ -	\$ -	
503 Emergency/Disaster Contingency	123,278	150,000	150,000	1,500,000	-	-	
504 Employee Severance Contingency	-	50,000	50,000	50,000	-	-	
507 Long Range Planning Services	-	-	-	-	-	-	
506 Compensated Absence Contingency	-	30,000	30,000	30,000	-	-	
<b>Total 500 Contingency</b>	\$ 123,278	\$ 380,000	\$ 380,000	\$ 1,880,000	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 123,278	\$ 480,000	\$ 480,000	\$ 1,980,000	\$ -	\$ -	

**8.0 Public Works-General Fund  
Departmental Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 281,869	\$ 557,457	\$ 530,824	\$ 611,701	\$ 599,515	\$ 611,506	
101 Allowances	240	960	891	960	960	960	
102 FICA & Medicare	19,264	43,828	43,218	47,978	24,518	25,008	
103 Retirement	41,481	89,662	90,812	98,151	75,694	77,208	
104 Insurance - Employee	69,798	141,532	121,857	155,379	155,379	155,379	
105 Membership, Travel & Training	135	4,200	1,000	4,200	4,200	3,700	
106 Overtime	6,161	17,000	13,250	17,000	17,000	17,000	
<b>Total 100 Personal Service</b>	<b>\$ 418,948</b>	<b>\$ 854,639</b>	<b>\$ 801,852</b>	<b>\$ 935,369</b>	<b>\$ 877,266</b>	<b>\$ 890,761</b>	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 2,583	\$ 3,500	\$ 3,589	\$ 3,500	\$ 3,500	\$ 2,000	
211 Janitor Supplies	-	200	200	200	800	800	
212 Maintenance Supplies	100,928	157,500	151,699	97,500	97,800	86,800	
213 Fuel & Lubricants	12,040	26,116	12,500	26,116	26,116	26,116	
214 Small Tools	404	500	500	13,500	500	-	
215 Chemicals	-	200	200	200	750	750	
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 115,955</b>	<b>\$ 188,016</b>	<b>\$ 168,689</b>	<b>\$ 141,016</b>	<b>\$ 129,466</b>	<b>\$ 116,466</b>	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 751	\$ 1,000	\$ 1,000	\$ 1,000	\$ 10,000	\$ 7,500	
341 Utilities	128,574	126,000	143,350	126,000	126,160	127,422	
342 Maintenance Contractual	54,856	91,500	85,102	91,500	41,500	27,500	
342.1 Vehicle Repair	7,446	10,013	4,839	10,013	12,513	12,513	
343 Insurance - Property	2,437	3,500	3,249	3,500	3,500	3,675	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	<b>\$ 194,063</b>	<b>\$ 232,013</b>	<b>\$ 237,540</b>	<b>\$ 232,013</b>	<b>\$ 193,673</b>	<b>\$ 178,610</b>	
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 728,967</b>	<b>\$ 1,274,668</b>	<b>\$ 1,208,081</b>	<b>\$ 1,308,398</b>	<b>\$ 1,200,405</b>	<b>\$ 1,185,836</b>	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ 5,000	\$ 2,500	\$ 26,000	\$ 5,000	\$ 5,000	
402 Motor Vehicles & Machinery	-	230,000	-	460,000	-	-	
403 Other Equipment	-	-	-	30,000	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 235,000</b>	<b>\$ 2,500</b>	<b>\$ 516,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
<b>Total Expenditures</b>	<b>\$ 728,967</b>	<b>\$ 1,509,668</b>	<b>\$ 1,210,581</b>	<b>\$ 1,824,398</b>	<b>\$ 1,205,405</b>	<b>\$ 1,190,836</b>	

8.1 Public Works - Administration - General Fund

Divisional Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 72,161	\$ 93,297	\$ 97,851	\$ 135,052	\$ 137,753	\$ 140,508	
101 Allowances	240	480	411	480	480	480	
102 FICA & Medicare	5,192	7,289	6,678	10,483	10,693	10,906	
103 Retirement	11,473	14,911	11,583	21,446	21,874	22,312	
104 Insurance - Employee	10,019	12,957	14,457	15,966	15,966	15,966	
105 Membership, Travel & Training	135	3,700	500	3,700	3,700	3,700	
106 Overtime	122	1,500	500	1,500	1,500	1,500	
<b>Total 100 Personal Service</b>	\$ 99,342	\$ 134,134	\$ 131,981	\$ 188,627	\$ 191,967	\$ 195,373	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 2,583	\$ 3,000	\$ 3,189	\$ 3,000	\$ 3,000	\$ 2,000	
211 Janitor Supplies	-	200	200	200	800	800	
212 Maintenance Supplies	2,204	2,500	3,713	2,500	2,800	1,800	
213 Fuel & Lubricants	-	-	-	-	-	-	
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 4,788	\$ 5,700	\$ 7,103	\$ 5,700	\$ 6,600	\$ 4,600	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 751	\$ 1,000	\$ 1,000	\$ 1,000	\$ 10,000	\$ 7,500	
341 Utilities	15,176	16,000	14,483	16,000	16,160	16,322	
342 Maintenance Contractual	8,425	11,500	10,656	11,500	11,500	7,500	
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	2,437	3,500	3,249	3,500	3,500	3,675	
346 Well & Legal	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 26,788	\$ 32,000	\$ 29,388	\$ 32,000	\$ 41,160	\$ 34,997	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 130,917	\$ 171,834	\$ 168,471	\$ 226,327	\$ 239,727	\$ 234,970	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ 5,000	\$ 2,500	\$ 10,000	\$ 5,000	\$ 5,000	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ 5,000	\$ 2,500	\$ 10,000	\$ 5,000	\$ 5,000	
<b>Total Expenditures</b>	\$ 130,917	\$ 176,834	\$ 170,971	\$ 236,327	\$ 244,727	\$ 239,970	

**8.2 Streets - General Fund**  
**Divisional Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 187,941	\$ 365,490	\$ 386,553	\$ 370,857	\$ 378,274	\$ 385,840	
101 Allowances	-	480	480	480	480	480	
102 FICA & Medicare	12,363	28,762	28,762	29,172	29,756	30,351	
103 Retirement	26,509	58,839	63,317	59,679	60,873	62,090	
104 Insurance - Employee	59,765	105,190	105,190	113,756	113,756	113,756	
105 Membership, Travel & Training	-	500	500	500	500	-	
106 Overtime	5,309	12,500	12,500	12,500	12,500	12,500	
<b>Total 100 Personal Service</b>	\$ 291,887	\$ 571,761	\$ 597,303	\$ 586,944	\$ 596,139	\$ 605,017	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	-	-	-	-	-	-	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	86,436	135,000	141,875	75,000	75,000	65,000	
213 Fuel & Lubricants	10,971	21,300	10,400	21,300	21,300	21,300	
214 Small Tools	404	500	500	500	500	-	
215 Chemicals	-	200	200	200	750	750	
<b>Total 200 Materials &amp; Supplies</b>	\$ 97,812	\$ 157,000	\$ 152,975	\$ 97,000	\$ 97,550	\$ 87,050	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	-	-	-	-	-	-	
341 Utilities	113,398	110,000	128,867	110,000	110,000	111,100	
342 Maintenance Contractual	42,908	75,000	71,346	75,000	25,000	15,000	Streetlights Maint.
342.1 Vehicle Repair	4,927	3,000	2,339	3,000	5,500	5,500	
343 Insurance - Property	-	-	-	-	-	-	
345 Public Transportation	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 161,233	\$ 188,000	\$ 202,552	\$ 188,000	\$ 140,500	\$ 131,600	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 550,931	\$ 916,761	\$ 952,830	\$ 871,944	\$ 834,189	\$ 823,667	
<b>400 Capital Expenditures</b>							
401 Office Equipment	-	-	-	16,000	-	-	
402 Motor Vehicles & Machinery	-	230,000	-	460,000	-	-	BobCat
403 Other Equipment	-	-	-	30,000	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ 230,000	\$ -	\$ 506,000	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 550,931	\$ 1,061,761	\$ 952,830	\$ 1,377,944	\$ 834,189	\$ 823,667	

**8.4 Fleet and Maintenance - General Fund**  
**Divisional Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 21,767	\$ 98,670	\$ 46,420	\$ 105,792	\$ 83,488	\$ 85,157	
101 Allowances	-	-	-	-	-	-	
102 FICA & Medicare	1,709	7,778	7,778	8,323	(15,931)	(16,249)	
103 Retirement	3,499	15,911	15,911	17,026	(7,053)	(7,194)	
104 Insurance - Employee	14	23,385	2,210	25,657	25,657	25,657	
105 Membership, Travel & Training	-	-	-	-	-	-	
106 Overtime	730	3,000	250	3,000	3,000	3,000	
<b>Total 100 Personal Service</b>	\$ 27,720	\$ 148,744	\$ 72,569	\$ 159,797	\$ 89,161	\$ 90,371	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	-	500	400	500	500	-	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	12,288	20,000	6,111	20,000	20,000	20,000	
213 Fuel & Lubricants	1,069	4,816	2,100	4,816	4,816	4,816	
214 Small Tools	-	-	-	13,000	-	-	Diagnostic,Lift,Compress
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 13,356	\$ 25,316	\$ 8,611	\$ 38,316	\$ 25,316	\$ 24,816	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	-	-	-	-	-	-	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	3,523	5,000	3,100	5,000	5,000	5,000	
342.1 Vehicle Repair	2,519	7,013	2,500	7,013	7,013	7,013	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 6,042	\$ 12,013	\$ 5,600	\$ 12,013	\$ 12,013	\$ 12,013	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 47,118	\$ 186,073	\$ 86,780	\$ 210,126	\$ 126,490	\$ 127,200	
<b>400 Capital Expenditures</b>							
401 Office Equipment	-	-	-	-	-	-	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 47,118	\$ 186,073	\$ 86,780	\$ 210,126	\$ 126,490	\$ 127,200	

**8.5 Parks & Culture Department  
Divisional Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 338,008	\$ 547,335	\$ 302,557	\$ 440,228	\$ 449,033	\$ 458,013	
101 Allowances	480	960	500	480	480	480	
102 FICA & Medicare	23,908	42,518	23,297	34,288	34,974	35,673	
103 Retirement	41,737	77,742	43,197	60,905	62,123	63,365	
104 Insurance - Employee	68,234	99,759	62,391	96,034	96,034	96,034	
105 Membership, Travel & Training	785	2,000	1,000	2,000	1,000	1,000	
106 Overtime	10,921	8,000	10,075	7,500	7,500	7,500	
<b>Total 100 Personal Service</b>	\$ 484,074	\$ 778,314	\$ 443,017	\$ 641,435	\$ 651,143	\$ 662,066	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 286	\$ 500	\$ 444	\$ 500	\$ 500	\$ 500	
211 Janitor Supplies	1,493	1,500	500	1,500	2,000	2,000	
212 Maintenance Supplies	69,850	65,000	60,889	65,000	65,000	65,000	
213 Fuel & Lubricants	8,601	9,500	8,000	9,500	15,000	15,000	
214 Small Tools	263	1,000	1,384	1,000	500	500	
215 Chemicals	3,600	2,500	1,500	2,500	2,500	11,000	
<b>Total 200 Materials &amp; Supplies</b>	\$ 84,093	\$ 80,000	\$ 72,717	\$ 80,000	\$ 85,500	\$ 94,000	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 412	\$ 300	\$ 200	\$ 300	\$ 700	\$ 700	
341 Utilities	16,772	10,000	9,779	10,000	10,100	10,201	
342 Maintenance Contractual	37,254	25,000	26,875	25,000	12,000	12,000	
342.1 Vehicle Repair	4,293	8,000	7,800	8,000	8,000	8,000	
344 Refunds	75	200	370	200	600	600	
375 EMBARK Bus Service	-	77,000	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 58,806	\$ 120,500	\$ 45,024	\$ 43,500	\$ 31,400	\$ 31,501	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 626,974	\$ 978,814	\$ 560,758	\$ 764,935	\$ 768,043	\$ 787,567	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
402 Motor Vehicles & Machinery	-	95,000	95,000	18,000	-	-	
403 Other Equipment	-	227,500	127,500	107,500	-	-	
404 Projects	20,001	15,000	15,000	20,000	-	-	
<b>Total 400 Capital Expenditures</b>	\$ 20,001	\$ 337,500	\$ 237,500	\$ 145,500	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 646,975	\$ 1,316,314	\$ 798,258	\$ 910,435	\$ 768,043	\$ 787,567	

**PUBLIC WORKS FUND FINANCIAL SUMMARY**

**PUBLIC WORKS FUND  
FINANCIAL SUMMARY**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue</b>				
Carryover From Previous Year	\$ 9,689,702	\$ 11,427,310	\$ 11,427,310	\$ 10,356,345
Total Operating Revenue	8,203,427	8,666,551	8,422,158	8,641,188
Other Capital Transfers	-	-	-	-
Transfer Sales Tax From General Fund	5,301,848	4,860,642	4,491,829	4,700,000
Revenue Available for Appropriation	\$ 23,194,977	\$ 24,954,503	\$ 24,341,298	\$ 23,697,534
<b>Maintenance and Operations Expenditures</b>	5,033,761	5,605,866	4,223,078	6,026,458
Capital Expenditures	45,562	4,762,000	1,805,000	461,500
Contingency	-	-	250,000	2,055,000
Debt Service on OWRB Series 2012	-	-	417,380	345,000
Debt Service on OWRB Series 2013	-	-	664,898	415,000
Debt Service on OWRB SRF CW Loan	336,765	315,829	350,148	236,098
Operating Transfer to General Fund	1,900,100	4,629,019	2,200,000	4,467,019
As a percent of Water Revenue	53.32%	121.95%	59.55%	118.54%
Transfer Sales Tax to General Fund	4,016,024	4,010,029	3,705,759	3,877,500
Transfer Sales Tax to CIP Fund	435,454	505,612	368,690	477,500
Total Expenditures and Transfers	11,767,667	19,828,356	13,984,953	18,361,076
FB Carryover to Next Fiscal Year	\$ 11,427,310	\$ 5,126,147	\$ 10,356,345	\$ 5,336,458

**PUBLIC WORKS FUND**  
**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>Revenue and Transfers In</b>							
Water Service	\$ 3,563,772	\$ 3,795,750	\$ 3,694,490	\$ 3,768,379	\$ 3,956,798	\$ 4,075,502	
Sewer Service	2,173,548	2,381,236	2,284,950	2,381,236	2,452,673	2,526,253	
Penalties	107,461	109,548	107,301	109,447	110,000	110,000	
Water Taps	697	2,550	6,494	6,624	2,500	2,500	
Sewer Taps	450	765	200	204	750	750	
Misc. Income	3,629	3,060	1,624	1,656	1,656	1,656	
Lease Income	128,715	106,590	104,500	106,590	106,590	106,590	
Sanitation Service	2,183,609	2,228,700	2,185,000	2,228,700	2,295,561	2,364,428	
Storm Debris Clean Up	-	-	-	-	-	-	
Interest Income	41,547	38,352	37,600	38,352	38,352	38,352	
<b>Total Revenue</b>	<b>\$ 8,203,427</b>	<b>\$ 8,666,551</b>	<b>\$ 8,422,158</b>	<b>\$ 8,641,188</b>	<b>\$ 8,964,881</b>	<b>\$ 9,226,032</b>	
Transfer In - OWRB Construction Proceeds	-	2,987,000	-	-	-	-	
Sales Tax Transfer from General Fund	5,301,848	4,860,642	4,491,829	4,700,000	4,770,500	4,842,058	
<b>Total Revenue and Transfers In</b>	<b>\$ 13,505,275</b>	<b>\$ 16,514,193</b>	<b>\$ 12,913,987</b>	<b>\$ 13,341,189</b>	<b>\$ 13,735,381</b>	<b>\$ 14,068,090</b>	
<b>Expenditures and Transfers Out</b>							
Administration	\$ 178,313	\$ 374,433	\$ 367,937	\$ 378,927	\$ 385,346	\$ 391,986	
Finance - Utility Billing	378,945	449,930	464,420	435,529	447,481	457,288	
Public Works - Fleet Maint	31,060	148,968	62,742	228,147	229,633	233,238	
Solid Waste	1,384,432	2,550,629	2,581,740	1,368,529	1,534,304	1,522,805	
Water	1,933,383	2,380,845	2,336,709	2,367,890	2,013,588	2,022,461	
Sewer	288,995	3,772,775	315,928	779,337	759,999	761,694	
Payment to BWA-PWA	953,920	1,056,000	1,094,527	1,056,000	1,056,000	1,056,000	
Other Payments and Contingency	-	-	250,000	2,055,000	-	-	
Depreciation	-	-	-	-	-	-	
Debt Service on OWRB SRF: CW Loan	336,765	315,829	350,148	236,098	243,137	243,137	
Debt Service on OWRB Series 2013	-	-	664,898	415,000	435,000	663,361	
Debt Service on OWRB Series 2012	-	-	417,380	345,000	350,000	416,655	
<b>Total Operating Expenses</b>	<b>\$ 5,485,814</b>	<b>\$ 11,049,409</b>	<b>\$ 8,906,429</b>	<b>\$ 9,665,456</b>	<b>\$ 7,454,488</b>	<b>\$ 7,768,625</b>	
Transfer Surplus to General Fund	\$ 2,200,000	\$ 4,629,019	\$ 2,200,000	\$ 4,467,019	\$ 4,467,019	\$ 4,467,019	
Transfer Sales Tax to C/F	435,454	505,612	368,690	477,500	484,838	430,705	
Transfer Sales Tax to General Fund	4,016,024	4,010,029	3,705,759	3,877,500	3,935,663	3,994,698	
<b>Total Transfers</b>	<b>\$ 6,651,478</b>	<b>\$ 9,144,661</b>	<b>\$ 6,274,449</b>	<b>\$ 8,822,020</b>	<b>\$ 8,887,520</b>	<b>\$ 8,892,422</b>	
<b>Transfers Out</b>	<b>\$ 12,137,293</b>	<b>\$ 20,194,070</b>	<b>\$ 15,180,879</b>	<b>\$ 18,487,475</b>	<b>\$ 16,342,008</b>	<b>\$ 16,661,047</b>	

**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

**PUBLIC WORKS FUND  
SUMMARY OF EXPENDITURES BY OBJECT CODE**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 1,450,722	\$ 1,434,581	\$ 1,511,836	\$ 1,705,085	\$ 1,724,237	\$ 1,751,916	
101 Allowances	3,711	2,191	3,626	2,191	2,191	2,191	
102 FICA & Medicare	101,742	114,957	101,443	135,651	137,741	140,496	
103 Retirement	223,977	235,174	181,814	277,508	278,120	280,018	
104 Insurance - Employee	375,199	376,511	318,974	497,471	501,975	506,930	
105 Membership, Travel & Training	6,111	9,100	5,100	9,100	8,500	8,500	
106 Overtime	33,677	54,500	54,214	54,500	54,500	54,500	
<b>Total 100 Personal Service</b>	\$ 2,195,139	\$ 2,227,015	\$ 2,177,007	\$ 2,681,506	\$ 2,707,264	\$ 2,744,551	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	43,252	47,750	72,660	47,750	49,750	50,220	
211 Janitor Supplies	1,116	2,250	1,500	2,250	2,250	2,250	
212 Maintenance Supplies	213,467	316,748	182,146	316,748	326,748	326,748	
213 Fuel & Lubricants	27,030	138,500	58,216	138,500	136,500	137,630	
214 Small Tools	390	4,000	3,500	4,000	1,000	1,000	
215 Chemicals	376,796	412,000	334,453	412,000	412,000	412,000	
<b>Total 200 Materials &amp; Supplies</b>	\$ 662,051	\$ 921,248	\$ 652,474	\$ 921,248	\$ 928,248	\$ 929,848	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	82,002	101,462	108,439	101,462	102,118	102,118	
341 Utilities	254,373	259,000	355,394	259,000	259,000	259,000	
342 Maintenance Contractual	760,990	857,642	672,247	850,142	850,142	827,142	
342.1 Vehicle Repair	-	44,500	84,242	44,500	24,500	24,500	
343 Insurance - Property	52,876	112,600	123,275	112,600	115,680	118,914	
344 Refunds	72,411	26,399	50,000	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 1,222,651	\$ 1,401,603	\$ 1,393,397	\$ 1,367,704	\$ 1,351,440	\$ 1,331,674	
<b>Subtotal Maintenance and Operations</b>	\$ 4,079,841	\$ 4,549,806	\$ 4,223,078	\$ 4,970,458	\$ 4,986,952	\$ 5,006,073	
<b>400 Capital Expenditures</b>							
401 Office Equipment	686	2,500	2,500	5,000	5,500	5,500	
402 Motor Vehicles & Machinery	44,876	689,000	689,000	46,500	196,500	196,500	
403 Other Equipment	-	437,500	437,500	410,000	-	-	
404 Projects	-	3,633,000	676,000	-	55,000	55,000	
<b>Total 400 Capital Expenditures</b>	\$ 45,562	\$ 4,762,000	\$ 1,805,000	\$ 461,500	\$ 257,000	\$ 257,000	
<b>500 Contingency</b>							
501 Operating Contingency	-	150,000	75,000	100,000	100,000	100,000	
502 Litigation Contingency	-	250,000	250,000	250,000	-	-	
503 Storm Recovery Contingency	6,683	225,000	-	1,500,000	-	-	
505 Emergency Line Repair Contingency	-	175,000	-	300,000	-	-	
504 Compensated Absence Contingency	-	5,000	-	5,000	-	-	
<b>Total 500 Contingency</b>	\$ 6,683	\$ 805,600	\$ 325,000	\$ 2,155,000	\$ 100,000	\$ 100,000	
<b>Total Expenditures</b>	\$ 4,132,085	\$ 10,116,866	\$ 6,353,078	\$ 7,586,958	\$ 5,343,952	\$ 5,363,073	

**PUBLIC WORKS FUND - SUMMARY OF EXPENDITURES BY OBJECT CODE**

8.1 Public Works - Administration - Public Works Fund

Divisional Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 72,162	\$ 93,297	\$ 97,852	\$ 135,052	\$ 137,753	\$ 140,508	
101 Allowances	240	480	480	480	480	480	
102 FICA & Medicare	5,192	7,289	7,437	10,483	10,693	10,906	
103 Retirement	11,473	14,911	15,656	21,446	21,874	22,312	
104 Insurance - Employee	8,273	12,957	17,613	15,966	15,966	15,966	
105 Membership, Travel & Training	-	-	-	-	-	-	
106 Overtime	122	1,500	1,500	1,500	1,500	1,500	
<b>Total 100 Personal Service</b>	\$ 97,462	\$ 130,434	\$ 140,538	\$ 184,927	\$ 188,267	\$ 191,673	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	-	-	-	-	-	-	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	-	-	
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 102	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	-	-	-	-	-	-	
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	503	61,600	70,000	61,600	64,680	67,914	
345 Scrap Metal	8,589	26,399	26,399	26,399	26,399	26,399	
346 Well & Legal Expenses	70,971	75,000	50,000	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 80,166	\$ 168,999	\$ 152,399	\$ 93,999	\$ 97,079	\$ 100,313	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 177,628	\$ 299,433	\$ 292,937	\$ 278,927	\$ 285,346	\$ 291,986	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ 685.5	\$ -	\$ -	\$ -	\$ -	\$ -	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>500 Contingency</b>							
501 Operating Contingency	\$ -	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	
<b>Total 500 Contingency</b>	\$ -	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	
<b>Total Expenditures</b>	\$ 178,313	\$ 374,433	\$ 367,937	\$ 378,927	\$ 385,346	\$ 391,986	

8.1 Public Works - Administration - Public Works Fund

2.0 Finance - Public Works Fund

2.0 Finance - Public Works Fund  
Departmental Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 170,452	\$ 218,419	\$ 176,297	\$ 199,555	\$ 203,541	\$ 207,612	
101 Allowances	240	271	240	271	271	271	
102 FICA & Medicare	11,690	16,730	12,138	15,287	15,592	15,904	
103 Retirement	26,464	34,225	27,814	31,273	31,272	31,272	
104 Insurance - Employee	23,157	38,186	29,891	45,044	49,548	54,503	
105 Membership, Travel & Training	2,140	500	500	500	500	500	
106 Overtime	60	-	-	-	-	-	
<b>Total 100 Personal Service</b>	<b>\$ 234,202</b>	<b>\$ 308,330</b>	<b>\$ 246,880</b>	<b>\$ 291,929</b>	<b>\$ 300,725</b>	<b>\$ 310,062</b>	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ 41,551	\$ 45,000	\$ 69,910	\$ 45,000	\$ 47,000	\$ 47,470	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	-	-	-	-	-	-	
213 Fuel & Lubricants	-	-	-	-	-	-	
214 Small Tools	-	-	-	-	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 41,551</b>	<b>\$ 45,000</b>	<b>\$ 69,910</b>	<b>\$ 45,000</b>	<b>\$ 47,000</b>	<b>\$ 47,470</b>	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 38,400	\$ 32,800	\$ 58,627	\$ 32,800	\$ 33,456	\$ 33,456	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	64,791	39,300	64,503	39,300	39,300	39,300	
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	<b>\$ 103,191</b>	<b>\$ 72,100</b>	<b>\$ 123,130</b>	<b>\$ 72,100</b>	<b>\$ 72,756</b>	<b>\$ 72,756</b>	
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 378,945</b>	<b>\$ 425,430</b>	<b>\$ 439,920</b>	<b>\$ 409,029</b>	<b>\$ 420,481</b>	<b>\$ 430,288</b>	
<b>400 Capital Expenditures</b>							
401 Office Equipment	-	\$ 2,500	\$ 2,500	\$ 5,000	\$ 5,500	\$ 5,500	
402 Motor Vehicles & Machinery	-	22,000	22,000	21,500	21,500	21,500	
403 Other Equipment	-	-	-	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 24,500</b>	<b>\$ 24,500</b>	<b>\$ 26,500</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	
<b>Total Expenditures</b>	<b>\$ 378,945</b>	<b>\$ 449,930</b>	<b>\$ 464,420</b>	<b>\$ 435,529</b>	<b>\$ 447,481</b>	<b>\$ 457,288</b>	

**8.4 Public Works - Fleet Maintenance - Public Works Fund**

**Divisional Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 7,256	\$ 15,544	\$ 20,000	\$ 105,792	\$ 99,768	\$ 101,763	
101 Allowances	-	-	-	-	-	-	
102 FICA & Medicare	570	7,778	1,400	8,323	7,866	8,024	
103 Retirement	1,166	15,911	1,800	17,026	16,093	16,414	
104 Insurance - Employee	5,785	23,385	6,600	25,657	25,657	25,657	
105 Membership, Travel & Training	-	100	100	100	500	500	
106 Overtime	243	3,000	500	3,000	3,000	3,000	
<b>Total 100 Personal Service</b>	\$ 15,020	\$ 65,718	\$ 30,400	\$ 159,897	\$ 152,883	\$ 155,358	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	-	250	250	250	250	250	
211 Operating Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	5,949	10,000	4,592	10,000	20,000	20,000	
213 Fuel & Lubricants	2,684	56,500	15,000	56,500	56,500	57,630	
214 Small Tools	-	1,500	1,500	1,500	-	-	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 8,633	\$ 68,250	\$ 21,342	\$ 68,250	\$ 76,750	\$ 77,880	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	-	-	-	-	-	-	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	7,407	7,500	3,500	-	-	-	
342.1 Vehicle Repair	-	-	-	-	-	-	
343 Insurance - Property	-	-	-	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 7,407	\$ 7,500	\$ 3,500	\$ -	\$ -	\$ -	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 31,060	\$ 141,468	\$ 55,242	\$ 228,147	\$ 229,633	\$ 233,238	
<b>400 Capital Expenditures</b>							
401 Office Equipment	-	-	-	-	-	-	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	7,500	7,500	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	\$ 31,060	\$ 148,968	\$ 62,742	\$ 228,147	\$ 229,633	\$ 233,238	

8.3 Public Works - Solid Waste - Public Works Fund

Divisional Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Total Salaries	\$ 579,741	\$ 587,353	\$ 611,908	\$ 522,939	\$ 533,398	\$ 544,066	
101 Allowances	480	480	480	480	480	480	
102 FICA & Medicare	39,053	22,873	39,053	40,807	41,623	42,455	
103 Retirement	84,607	46,792	66,953	83,480	83,480	83,480	
104 Insurance - Employee	161,751	113,131	115,235	186,824	186,824	186,824	
105 Membership, Travel & Training	-	500	500	500	-	-	
106 Overtime	10,212	10,000	10,000	10,000	10,000	10,000	
<b>Total 100 Personal Service</b>	\$ 875,845	\$ 781,129	\$ 844,130	\$ 845,029	\$ 855,804	\$ 867,305	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	-	-	-	-	-	-	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	47,418	50,000	45,106	50,000	50,000	50,000	
213 Fuel & Lubricants	6,513	60,000	22,000	60,000	60,000	60,000	
214 Small Tools	26	500	500	500	500	500	
215 Chemicals	-	-	-	-	-	-	
<b>Total 200 Materials &amp; Supplies</b>	\$ 53,956	\$ 110,500	\$ 67,606	\$ 110,500	\$ 110,500	\$ 110,500	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 2,133	-	-	-	-	-	
341 Utilities	-	-	-	-	-	-	
342 Maintenance Contractual	386,344	373,000	346,786	373,000	373,000	350,000	
342.1 Vehicle Repair	60,771	40,000	73,233	40,000	20,000	20,000	
343 Insurance - Property	3,943	-	3,985	-	-	-	
345 Storm Debris Clean Up	1,440	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 454,631	\$ 413,000	\$ 424,004	\$ 413,000	\$ 393,000	\$ 370,000	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 1,384,432	\$ 1,304,629	\$ 1,355,740	\$ 1,368,529	\$ 1,359,304	\$ 1,347,805	
<b>400 Capital Expenditures</b>							
401 Office Equipment	-	580,000	580,000	-	175,000	175,000	
402 Motor Vehicles & Machinery	-	70,000	70,000	-	-	-	
403 Other Equipment	-	596,000	596,000	-	-	-	
404 Projects	-	-	-	-	-	-	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ 1,246,000	\$ 1,246,000	\$ -	\$ 175,000	\$ 175,000	
<b>Total Expenditures</b>	\$ 1,384,432	\$ 2,550,629	\$ 2,581,740	\$ 1,368,529	\$ 1,534,304	\$ 1,522,805	

12.1 Utility - Water - Public Works Fund

Divisional Summary

Expenditure Classification	Divisional Summary					Comments
	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	
<b>100 Personal Service</b>						
100 Salaries	\$ 529,488	\$ 387,715	\$ 541,125	\$ 401,471	\$ 409,501	\$ 417,691
101 Allowances	2,751	960	2,426	960	960	960
102 FICA & Medicare	38,579	32,411	37,142	33,464	34,133	34,815
103 Retirement	85,922	66,305	63,904	68,458	68,458	68,458
104 Insurance - Employee	140,295	86,294	122,261	108,377	108,377	108,377
105 Membership, Travel & Training	3,971	7,500	3,500	7,500	7,500	7,500
106 Overtime	20,095	25,000	37,214	25,000	25,000	25,000
<b>Total 100 Personal Service</b>	\$ 821,101	\$ 606,185	\$ 807,572	\$ 645,230	\$ 653,928	\$ 662,801
<b>200 Materials &amp; Supplies</b>						
210 Office Supplies	\$ 1,700	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
211 Janitor Supplies	1,116	2,250	1,500	2,250	2,250	2,250
212 Maintenance Supplies	114,990	159,248	117,447	159,248	159,248	159,248
213 Fuel & Lubricants	13,760	12,000	11,216	12,000	10,000	10,000
214 Small Tools	364	1,000	1,000	1,000	-	-
215 Chemicals	375,556	410,000	332,453	410,000	410,000	410,000
<b>Total 200 Materials &amp; Supplies</b>	\$ 507,486	\$ 586,998	\$ 466,116	\$ 586,998	\$ 583,998	\$ 583,998
<b>300 Other Services &amp; Charges</b>						
340 Professional Services	\$ 39,162	\$ 57,662	\$ 39,402	\$ 57,662	\$ 57,662	\$ 57,662
341 Utilities	248,944	250,000	340,955	250,000	250,000	250,000
342 Maintenance Contractual	243,310	295,000	198,757	375,000	375,000	375,000
342.1 Vehicle Repair	-	2,000	2,000	2,000	2,000	2,000
343 Insurance - Property	28,504	51,000	29,907	51,000	51,000	51,000
344 Refunds	-	-	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	\$ 559,920	\$ 655,662	\$ 611,022	\$ 735,662	\$ 735,662	\$ 735,662
<b>Subtotal Maintenance &amp; Operations</b>	\$ 1,888,507	\$ 1,848,845	\$ 1,884,709	\$ 1,967,890	\$ 1,973,588	\$ 1,982,461
<b>400 Capital Expenditures</b>						
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	44,876	87,000	87,000	25,000	-	-
403 Other Equipment	-	315,000	315,000	375,000	-	-
404 Projects	-	50,000	50,000	-	40,000	40,000
<b>Total 400 Capital Expenditures</b>	\$ 44,876	\$ 452,000	\$ 452,000	\$ 400,000	\$ 40,000	\$ 40,000
<b>Total Expenditures</b>	\$ 1,933,383	\$ 2,380,845	\$ 2,336,709	\$ 2,367,890	\$ 2,013,588	\$ 2,022,461

12.1 Utility - Water - Public Works Fund

**12.2 Utility - Sewer - Public Works Fund**

**12.2 Utility - Sewer - Public Works Fund**

**Divisional Summary**

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>100 Personal Service</b>							
100 Salaries	\$ 91,624	\$ 212,254	\$ 64,654	\$ 340,276	\$ 340,276	\$ 340,276	
101 Allowances	-	-	-	-	-	-	
102 FICA & Medicare	6,658	27,877	4,273	27,289	27,835	28,391	
103 Retirement	14,344	57,030	5,686	55,826	56,943	58,081	
104 Insurance - Employee	35,939	102,558	27,373	115,603	115,603	115,603	
105 Membership, Travel & Training	-	500	500	500	-	-	
106 Overtime	2,945	15,000	5,000	15,000	15,000	15,000	
<b>Total 100 Personal Service</b>	\$ 151,510	\$ 415,219	\$ 107,487	\$ 554,495	\$ 555,657	\$ 557,352	
<b>200 Materials &amp; Supplies</b>							
210 Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
211 Janitor Supplies	-	-	-	-	-	-	
212 Maintenance Supplies	45,110	97,500	15,000	97,500	97,500	97,500	
213 Fuel & Lubricants	4,074	10,000	10,000	10,000	10,000	10,000	
214 Small Tools	-	1,000	500	1,000	500	500	
215 Chemicals	1,240	2,000	2,000	2,000	2,000	2,000	
<b>Total 200 Materials &amp; Supplies</b>	\$ 50,423.18	\$ 110,500.00	\$ 27,500.00	\$ 110,500.00	\$ 110,000.00	\$ 110,000.00	
<b>300 Other Services &amp; Charges</b>							
340 Professional Services	\$ 2,205	\$ 5,000	\$ 4,410	\$ 5,000	\$ 5,000	\$ 5,000	
341 Utilities	5,429	9,000	14,439	9,000	9,000	9,000	
342 Maintenance Contractual	59,137	62,842	58,700	62,842	62,842	62,842	
342.1 Vehicle Repair	365	2,500	9,008	2,500	2,500	2,500	
343 Insurance - Property	19,926	-	19,384	-	-	-	
344 Refunds	-	-	-	-	-	-	
<b>Total 300 Services &amp; Charges</b>	\$ 87,062	\$ 79,342	\$ 105,941	\$ 79,342	\$ 79,342	\$ 79,342	
<b>Subtotal Maintenance &amp; Operations</b>	\$ 288,995	\$ 605,061	\$ 240,928	\$ 744,337	\$ 744,999	\$ 746,694	
<b>400 Capital Expenditures</b>							
401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
402 Motor Vehicles & Machinery	-	-	-	-	-	-	
403 Other Equipment	-	45,000	45,000.00	35,000	-	-	
404 Projects	-	2,987,000	30,000	-	15,000	15,000	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ 3,032,000	\$ 75,000	\$ 35,000	\$ 15,000	\$ 15,000	
<b>Total Expenditures</b>	\$ 288,995	\$ 3,772,775	\$ 315,928	\$ 779,337	\$ 759,999	\$ 761,694	

99.0 Non-Departmental-Public Works Fund

99.0 Non-Departmental-Public Works Fund  
Departmental Summary

Expenditure Classification	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>300 Other Services &amp; Charges</b>							
397 Sewer Treatment Expense	\$ 953,920	\$ 1,056,000	\$ 1,094,527	\$ 1,056,000	\$ 1,056,000	\$ 1,056,000	
<b>Total 300 Services &amp; Charges</b>	\$ 953,920	\$ 1,056,000	\$ 1,094,527	\$ 1,056,000	\$ 1,056,000	\$ 1,056,000	
<b>Subtotal Maintenance and Operations</b>	\$ 953,920	\$ 1,056,000	\$ 1,094,527	\$ 1,056,000	\$ 1,056,000	\$ 1,056,000	
<b>400 Capital Expenditures</b>							
404 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total 400 Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>500 Contingency</b>							
503 Storm Recovery Contingency	\$ 6,683	\$ 225,000	\$ -	\$ 1,500,000	\$ 300,000	\$ 300,000	
503 Litigation Contingency	239,258	250,000	250,000	250,000	250,000	250,000	
505 Emergency Line repair contingency	-	175,000	-	300,000	200,000	200,000	
506 Compensated Absence Contingency	-	5,000	-	5,000	5,000	5,000	
<b>Total 500 Contingency</b>	\$ 245,940	\$ 655,000	\$ 250,000	\$ 2,055,000	\$ 755,000	\$ 755,000	
<b>600 Debt Service</b>							
601 Interest Expense	336,765	315,829	174,881	315,829	347,868	642,884	
<b>Total 600 Debt Service</b>	\$ 336,765	\$ 315,829	\$ 174,881	\$ 315,829	\$ 347,868	\$ 642,884	
<b>Transfers-In</b>							
810 Operating Transfer In - GF Sales Tax	4,867,908	4,860,642	4,491,829	4,700,000	4,770,500	4,842,058	
825 Transfer In - OWRB Construction Proceeds	-	2,987,000	-	-	-	-	
<b>Total Transfers-In</b>	\$ 4,867,908	\$ 4,860,642	\$ 4,491,829	\$ 4,700,000	\$ 4,770,500	\$ 4,842,058	
<b>Transfers Out</b>							
900 Transfers to General Fund	\$ 2,200,000	\$ 4,629,019	\$ 1,900,000	\$ 4,467,019	\$ 4,467,019	\$ 4,467,019	
905 Transfers to CIP Projects	-	(135,684)	-	(135,684)	-	-	
910 Operating Transfer Out - CIP/Sales Tax	435,454	505,612	545,856	477,500	484,838	430,705	
931 Operating Transfer Out - GF/Sales Tax	4,016,024	4,010,029	3,705,759	3,877,500	3,935,663	3,994,698	
<b>Total Transfers Out</b>	\$ 6,651,478	\$ 9,008,977	\$ 6,151,615	\$ 8,686,336	\$ 8,887,520	\$ 8,892,422	
<b>Total Expenditures and Transfers</b>	\$ 3,320,196	\$ 6,175,164	\$ 3,179,194	\$ 7,413,164	\$ 6,275,887	\$ 6,504,248	

**CAPITAL IMPROVEMENT FUND  
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19	Budget FY20	Budget FY21	Comments
<b>Funding Sources</b>							
Interest Income	\$ 1,487	\$ 3,500	\$ 2,684	\$ 3,500	\$ 3,500	\$ 3,500	
Dedicated Sales Tax (Net)	435,454	505,612	545,856	477,500	484,838	430,705	
CDBG	-	-	-	-	-	-	
Aero Commander Donations	-	-	-	-	-	-	
Transfer F/ Public Works Authority	-	-	-	-	-	-	
Miscellaneous revenue	-	-	-	-	-	-	
<b>Total Funding Sources</b>	\$ 436,941	\$ 509,112	\$ 548,540	\$ 481,000	\$ 488,338	\$ 434,205	
<b>Expenditures</b>							
Sidewalks	-	309,000	150,000	609,000	200,000	200,000	
Project Costs	-	50,000	-	50,000	-	-	
Street Projects	-	300,000	-	1,800,000	150,000	150,000	
Contingency for Preliminary engineering	5,610	-	-	2,000,000	15,000	15,000	
City Hall Improvements	-	-	-	1,000,000	-	-	
Fire Department Equipment	-	-	682,939	-	-	-	
IT Project	17,635	50,000	-	-	-	-	
Playground Equipment	-	30,000	-	30,000	30,000	30,000	
Capital Lease principal payments	-	-	-	-	-	-	
<b>Total Estimated Project Costs</b>	\$ 23,245	\$ 739,000	\$ 832,939	\$ 5,489,000	\$ 395,000	\$ 395,000	
<b>Beginning Fund Balance</b>	2,011,207	730,448	2,424,903	2,140,503	(2,867,497)	(2,774,159)	
<b>Ending Fund Balance</b>	\$ 2,424,903	\$ 500,560	\$ 2,140,503	\$ (2,867,497)	\$ (2,774,159)	\$ (2,734,954)	



**E911 FUND**

**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers In</b>				
E911 Telephone Tariff	\$ -	\$ 5,423	\$ 5,867	\$ 5,423
<b>Total Revenue and Transfers In</b>	<b>\$ -</b>	<b>\$ 5,423</b>	<b>\$ 5,867</b>	<b>\$ 5,423</b>
<b>Expenditures and Transfers Out</b>				
Transfer to General Fund - 911 Service Charges	\$ 4,859	-	\$ 5,867	-
<b>Total Expenditures and Transfers Out</b>	<b>\$ 4,859</b>	<b>-</b>	<b>\$ 5,867</b>	<b>-</b>

**E911 FUND**

**PUBLIC SAFETY FUND  
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers Out</b>				
Traffic Safety Grants	\$ 49,678	\$ 32,650	\$ 38,508	\$ 32,650
CDS Revolving Fund	8,909	-	17,865	-
PD Seizures Funds	-	-	-	150,000
Court Award grants	-	12,000	12,000	12,000
DEA Equitable Sharing	10,617	-	-	-
Other PD grants/donations	1,292	-	9,956	-
Fire Donations	-	-	-	-
JAG Grant awards-BVP	-	-	-	-
DHS equipment grant	-	-	-	-
Grants to Fire Department	-	-	134,419	-
Reimbursement-Towing	-	600	600	600
Impound Fee	91,280	100,000	61,733	125,000
OMAG Grants	1,000	-	-	-
Other Revenue	8,882	-	5,351	7,500
<b>Total Revenue and Transfers In</b>	<b>\$ 171,657</b>	<b>\$ 145,250</b>	<b>\$ 280,432</b>	<b>\$ 327,750</b>
<b>Expenditures and Transfers Out</b>				
Transfers to Other Funds	\$ 22,745	\$ 32,650	\$ 22,745	\$ 22,745
Fire Department Grant Expenditures	-	-	124,429	-
Police Department grant expenditures	37,000	12,000	89,265	162,000
Expenditures from Impound Fee Account	90,000	128,000	169,900	123,470
Other Expenditures	-	25,000	600	7,500
<b>Total Expenditures and Transfers Out</b>	<b>\$ 149,745</b>	<b>\$ 197,650</b>	<b>\$ 406,939</b>	<b>\$ 315,715</b>

**PUBLIC SAFETY FUND**

**PARKS AND STREETS CAPITAL IMPROVEMENT FUND**

**PARKS AND STREETS CAPITAL IMPROVEMENT FUND  
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

Funding Sources	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
Interest Income	\$ 4	\$ -	\$ -	\$ -
CE Mendenhall Park Project	-	-	-	-
Street Landscape Projects	-	-	-	-
Centennial Mural Project	-	-	-	-
Eldon Lyon Park easement	-	-	-	-
W Taylor Eldon Lyon Park Memorial	-	-	-	-
Transfers In	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CE Mendenhall Park Project	-	-	-	-
Street Landscape Projects	-	20,000	-	-
Centennial Mural Project	-	-	-	-
Park Improvements	-	-	-	-
W Taylor Eldon Lyon Park Memorial	-	15,000	-	-
<b>Total Estimated Project Costs</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 47,972</b>	<b>\$ 47,939</b>	<b>\$ 47,976</b>	<b>\$ 47,976</b>
<b>Ending Fund Balance</b>	<b>\$ 47,976</b>	<b>\$ 12,939</b>	<b>\$ 47,976</b>	<b>\$ 47,976</b>

**DEBT SERVICE FUND**  
**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers</b>				
Current Year Taxes	-	\$ 607,504	\$ 577,129	\$ 607,504
Prior Year Taxes	-	-	-	-
Debt Proceeds	-	-	-	-
<b>Total Revenue and Transfers</b>	<b>\$ -</b>	<b>\$ 607,504</b>	<b>\$ 577,129</b>	<b>\$ 607,504</b>
<b>Expenditures</b>				
Current Year Retirements	-	\$ 409,000	-	\$ 409,000
Interest Payments on Bonds	-	175,858	-	175,858
Amt to Repay debt	-	-	-	-
Fiscal Agent Fees	-	400	-	400
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 585,258</b>	<b>\$ -</b>	<b>\$ 585,258</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 22,246</b>	<b>\$ 577,129</b>	<b>\$ 22,246</b>
<b>Beginning Fund Balance</b>	<b>\$ 104,809</b>	<b>\$ 104,809</b>	<b>\$ 104,809</b>	<b>\$ 681,938</b>
<b>Ending Fund Balance</b>	<b>\$ 104,809</b>	<b>\$ 127,055</b>	<b>\$ 681,938</b>	<b>\$ 704,184</b>
<b>Less Reserve for Bond Retirement Fund Balance Designated For Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>\$ 104,809</b>	<b>\$ 127,055</b>	<b>\$ 681,938</b>	<b>\$ 704,184</b>

**DEBT SERVICE FUND**

**BETHANY HOSPITAL TRUST**  
**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers In</b>				
Lease Payments	\$ -	\$ 5,000	\$ -	\$ 5,000
Other Income	216,000	200,000	200,000	200,000
Interest Income	121,696	20,000	35,855	20,000
Capital Contributions	-	-	-	-
<b>Total Revenue and Transfers In</b>	<b>\$ 337,696</b>	<b>\$ 225,000</b>	<b>\$ 235,855</b>	<b>\$ 225,000</b>
<b>Expenditures and Transfers Out</b>				
Other Expenditures	\$ 8,628	\$ -	\$ 22,455	\$ -
Capital Improvements	-	-	22,275	-
Transfer to Other Funds	-	-	-	-
Depreciation Expense	423,927	-	-	-
<b>Total Expenditures and Transfers Out</b>	<b>\$ 432,555</b>	<b>\$ -</b>	<b>\$ 44,730</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,551,741</b>	<b>\$ 4,678,302</b>	<b>\$ 4,456,882</b>	<b>\$ 4,648,007</b>
<b>Ending Fund Balance</b>	<b>\$ 4,456,882</b>	<b>\$ 4,903,302</b>	<b>\$ 4,648,007</b>	<b>\$ 4,873,007</b>

**BETHANY HOSPITAL TRUST**

**BETHANY DEVELOPMENT AUTHORITY  
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers In</b>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Bethany Freedom Festival	6,878	500	25,000	500
Other Income	-	-	-	-
Transfer In from General Fund	-	64,500	-	64,500
Transfers to BEDA	-	-	-	(135,684)
<b>Total Revenue and Transfers In</b>	<b>\$ 6,878</b>	<b>\$ 65,000</b>	<b>\$ 25,000</b>	<b>\$ (70,684)</b>
<b>Expenditures and Transfers Out</b>				
<b>100 Personal Service</b>				
100 Salaries	\$ -	\$ -	\$ -	\$ -
101 Allowances	-	-	-	-
102 FICA & Medicare	-	-	-	-
103 Retirement	-	-	-	-
104 Insurance - Employee	-	-	-	-
105 Membership, Travel & Training	-	-	-	-
<b>Total 100 Personal Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	-	-	-	-
212 Maintenance Supplies	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ -	\$ -
342 Maintenance Contractual	-	-	-	-
347 Economic Development Grants	29,023	31,605	43,000	31,605
348 Advertising and Promotion	2,170	-	1,100	-
351 Bethany Freedom Festival	29,245	20,000	25,000	20,000
352 Other Events	-	135,684	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 60,438</b>	<b>\$ 187,289</b>	<b>\$ 69,100</b>	<b>\$ 51,605</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 60,438</b>	<b>\$ 187,289</b>	<b>\$ 69,100</b>	<b>\$ 51,605</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	65,000	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 60,438</b>	<b>\$ 252,289</b>	<b>\$ 69,100</b>	<b>\$ 51,605</b>
<b>Beginning Fund Balance</b>	<b>\$ 146,885</b>	<b>\$ 146,885</b>	<b>\$ 146,885</b>	<b>\$ 102,785</b>
<b>Ending Fund Balance</b>	<b>\$ 93,325</b>	<b>\$ 399,174</b>	<b>\$ 102,785</b>	<b>\$ (19,504)</b>

**BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)  
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers In</b>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	-	-
Transfers from General Fund - Hotel Tax	-	62,900	-	65,000
Transfers from Other Funds	-	135,684	-	135,684
<b>Total Revenue and Transfers In</b>	<b>\$ -</b>	<b>\$ 198,584</b>	<b>\$ -</b>	<b>\$ 200,684</b>
<b>Expenditures and Transfers Out</b>				
<b>100 Personal Service</b>				
100 Salaries	\$ -	\$ -	\$ -	\$ -
101 Allowances	-	-	-	-
102 FICA & Medicare	-	-	-	-
103 Retirement	-	-	-	-
104 Insurance - Employee	-	-	-	-
105 Membership, Travel & Training	-	2,000	-	2,000
<b>Total 100 Personal Service</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	-	1,000	-	1,000
212 Maintenance Supplies	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ -	\$ -
342 Maintenance Contractual	-	-	-	-
347 Economic Development Agreements	-	20,000	-	20,000
348 Advertising and Promotion	-	3,000	-	3,000
351 Bethany Freedom Festival	-	-	-	-
352 Other Events	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ -</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ 23,000</b>
<b>Subtotal Maintenance &amp; Operations</b>				
	\$ -	\$ 26,000	\$ -	\$ 26,000
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	120,000	-	120,000
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 146,000</b>	<b>\$ -</b>	<b>\$ 146,000</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 52,584</b>	<b>\$ -</b>	<b>\$ 54,684</b>

**BETHANY JUVENILE JUSTICE FUND  
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers In</b>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Juvenile fines and Court Costs	2,952	40,000	4,000	40,000
Other Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
<b>Total Revenue and Transfers In</b>	<b>\$ 2,952</b>	<b>\$ 40,000</b>	<b>\$ 4,000</b>	<b>\$ 40,000</b>
<b>Expenditures and Transfers Out</b>				
<b>100 Personal Service</b>				
100 Salaries	\$ -	\$ 19,500	\$ 19,500	\$ 19,500
101 Allowances	-	-	-	-
102 FICA & Medicare	-	1,492	1,492	1,492
103 Retirement	-	-	-	-
104 Insurance - Employee	-	120	4,881	120
105 Membership, Travel & Training	-	-	-	-
106 Overtime	-	-	-	-
<b>Total 100 Personal Service</b>	<b>\$ -</b>	<b>\$ 21,112</b>	<b>\$ 25,873</b>	<b>\$ 21,112</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ 250	\$ 250	\$ 250
212 Maintenance Supplies	-	250	250	250
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
341 Utilities	-	200	200	200
342 Maintenance Contractual	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ -</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>
<b>Subtotal Maintenance &amp; Operations</b>				
	\$ -	\$ 26,812	\$ 31,573	\$ 26,812
<b>900 Transfers Out</b>				
910 Transfer to General Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total 900 Transfers Out</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 10,000</b>	<b>\$ 36,812</b>	<b>\$ 41,573</b>	<b>\$ 36,812</b>
<b>Beginning Fund Balance</b>	<b>\$ 165,289</b>	<b>\$ 117,716</b>	<b>\$ 117,716</b>	<b>\$ 80,143</b>
<b>Ending Fund Balance</b>	<b>\$ 158,241</b>	<b>\$ 120,904</b>	<b>\$ 80,143</b>	<b>\$ 83,331</b>

**BETHANY CEMETERY TRUST**  
**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

	Actual FY17A	Approved Budget FY18B	Year-End Estimate FY18E	Budget FY19
<b>Revenue and Transfers In</b>				
Sale of sites	-	\$ 29,500	\$ 25,850	\$ 25,850
Other Income	-	5,000	-	5,000
Interest Income	-	700	700	700
Donations and Contributions	-	-	-	-
<b>Total Revenue and Transfers In</b>	<b>\$ -</b>	<b>\$ 35,200</b>	<b>\$ 26,550</b>	<b>\$ 31,550</b>
<b>Expenditures and Transfers Out</b>				
Other Expenditures	-	2,700	-	2,700
Capital Improvements & Renovation	400	150,000	400	335,000
Transfer to Other Funds	-	30,200	21,700	26,550
Depreciation Expense	-	-	-	-
<b>Total Expenditures and Transfers Out</b>	<b>\$ 400</b>	<b>\$ 182,900</b>	<b>\$ 22,100</b>	<b>\$ 364,250</b>
<b>Beginning Fund Balance</b>	<b>\$ 247,262</b>	<b>\$ 255,362</b>	<b>\$ 246,862</b>	<b>\$ 251,312</b>
<b>Ending Fund Balance</b>	<b>\$ 246,862</b>	<b>\$ 107,662</b>	<b>\$ 251,312</b>	<b>\$ (81,388)</b>