

# City of Bethany, Oklahoma

## Fiscal Year 2019-2020

### Annual Budget



**RESOLUTION NO. 1544**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BETHANY, OKLAHOMA, ADOPTING THE FISCAL YEAR 2020 BUDGET FOR THE GENERAL FUND, MISCELLANEOUS FUNDS AND VARIOUS PUBLIC TRUSTS; AFFIRMING THE AUTHORITY OF THE CITY MANAGER TO MAKE TRANSFERS WITHIN THE GENERAL FUND; APPROPRIATING FUNDS FROM THE CAPITAL IMPROVEMENTS FUND FOR SPECIFIED EQUIPMENT AND PROJECTS; AND ESTABLISHING A TARGET EMERGENCY RESERVE FUND BALANCE**

**WHEREAS**, the Bethany City Council conducted a public hearing on June 13, 2019, regarding the Fiscal Year 2020 annual budget and has further completed the budget process in accordance with Title 11 O.S. Sec. 17-201 et seq.; and

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

**WHEREAS**, the Budget has identified the need to purchase certain equipment from the Capital Improvement Fund during Fiscal Year 2020 for the purpose of preserving General Fund resources for operations; and

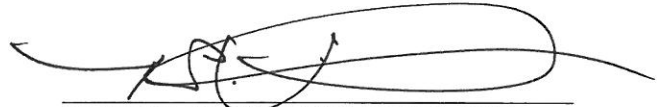
**WHEREAS**, said equipment is eligible for inclusion in the Capital Improvement Fund, and the Capital Improvement Plan should be amended accordingly.

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

1. The Fiscal Year 2020 Budget as contained in the attached Exhibit "A" is hereby adopted and incorporated by reference. The amended pay plans for employees as contained in the FY 2020 Budget is adopted and approved; provided no salary adjustments for employees subject to 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 Fiscal Year 2020 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.

6. That the target Emergency Reserve Fund Balance is 10% of the General Fund adopted budget operating appropriations.

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 18<sup>th</sup> day of June, 2019.

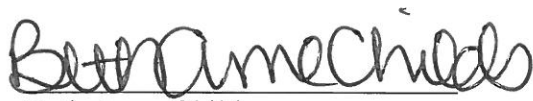
  
MAYOR K.P. WESTMORELAND

Attest:

  
CITY CLERK



Approved as to form and legality:

  
Beth Anne Childs  
Interim City Attorney

**RESOLUTION NO. 1547**

**A RESOLUTION OF THE TRUSTEES OF THE BETHANY PUBLIC WORKS  
AUTHORITY ADOPTING THE FISCAL YEAR 2020 BUDGET; APPROPRIATING  
FUNDS FOR CAPITAL IMPROVEMENTS FOR SPECIFIED EQUIPMENT AND  
PROJECTS; AND ESTABLISHING A TARGET EMERGENCY RESERVE FUND  
BALANCE**

**WHEREAS**, the Bethany City Council conducted a public hearing on June 13, 2019, regarding the Fiscal Year 2020 annual budget for the City and its Public Trusts, and has further completed the budget process in accordance with Title 11 O.S. Sec. 17-201 et seq.; and

**WHEREAS**, revenues and appropriations are contained in the Bethany Public Works Authority Budget for Fiscal Year 2020; and

**WHEREAS**, the Public Works Authority Budget has identified the need to purchase certain equipment and complete certain projects that constitute capital improvements during Fiscal Year 2020; and

**WHEREAS**, it is advisable that the Trustees establish a target Emergency Reserve Fund Balance equal to two (2) months or 17% of the Operating Expenses for two (2) months, whichever is greater.

**NOW, THEREFORE, BE IT RESOLVED** by the Chairman and Trustees of the Bethany Public Works Authority that:

1. The Fiscal Year 2020 Budget is hereby adopted and approved.
2. The City Manager, as Manager of the Authority, is authorized to proceed with implementation of the Fiscal Year 2020 Annual Budget, and to make capital purchases and improvements when necessary, the appropriate equipment or projects specified within the budget, subject to established policies governing expenditures, purchasing and contracts.
3. That the target Emergency Reserve Fund Balance is two (2) months or 17% of the Operating Expenses for two (2) months, whichever is greater.

The undersigned hereby certify that the foregoing Resolution was duly adopted and approved by the Chairman and Trustees of the Bethany Public Works Authority on the 18<sup>th</sup> day of June, 2019.

  
CHAIRMAN K.P. WESTMORELAND

Attest:

Berkeley Penner  
CITY CLERK



Approved as to form and legality:

Beth Anne Childs  
Beth Anne Childs  
Interim City Attorney

**RESOLUTION NO. 1548**

**A RESOLUTION OF THE TRUSTEES OF THE BETHANY HOSPITAL TRUST  
ADOPTING THE FISCAL YEAR 2020 BUDGET**

**WHEREAS**, the Bethany City Council conducted a public hearing on June 13, 2019, regarding the Fiscal Year 2020 annual budget for the City and its Public Trusts, and has further completed the budget process in accordance with Title 11 O.S. Sec. 17-201 et seq.; and

**WHEREAS**, revenues and appropriations are contained in the Bethany Hospital Trust Budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Chairman and the Trustees of the Bethany Hospital Trust that the Fiscal Year 2020 Budget is hereby adopted and approved.

The undersigned hereby certifies that the foregoing Resolution was duly adopted and approved by the Chairman and Trustees of the Bethany Hospital Trust on the 18<sup>th</sup> day of June, 2019.

  
CHAIRMAN K.P. WESTMORELAND

Attest:

  
CITY CLERK



Approved as to form and legality:

  
Beth Anne Childs  
Interim City Attorney

RESOLUTION NO. 1549

A RESOLUTION OF THE TRUSTEES OF THE BETHANY DEVELOPMENT  
AUTHORITY ADOPTING THE FISCAL YEAR 2020 BUDGET

WHEREAS, the Bethany City Council conducted a public hearing on June 13, 2019, regarding the Fiscal Year 2020 annual budget for the City and its Public Trusts, and has further completed the budget process in accordance with Title 11 O.S. Sec. 17-201 et seq.; and

WHEREAS, the revenues and appropriations are contained in the Bethany Development Authority Budget.

NOW, THEREFORE, BE IT RESOLVED by the Chairman and the Trustees of the Bethany Development Authority that the Fiscal Year 2020 Budget is hereby adopted and approved.

The undersigned hereby certifies that the foregoing Resolution was duly adopted and approved by the Chairman and Trustees of the Bethany Development Authority on the 18<sup>th</sup> day of June, 2019.

  
CHAIRMAN K.P. WESTMORELAND

Attest:

  
CITY CLERK



Approved as to form and legality:

  
Beth Anne Childs  
Interim City Attorney

**City of Bethany, Oklahoma**  
**Fiscal Year 2019-2020 Annual Budget**  
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# **City of Bethany**

**A great place to live, work, shop, and grow a business!**

## **ANNUAL BUDGET HIGHLIGHTS**

### **FISCAL YEAR 2019-2020**

#### **DEPARTMENTAL DISPLAY CHANGES**

- A. Contingency Object Codes are now shown separate from other departments.
  - 1. All Fund Balance contingencies are itemized by Fund under one department.
  - 2. Restricted and Unrestricted contingencies follow Financial Statement display.
- B. Transfer Object Codes are now shown separate from other departments.
  - 1. All Transfers In and Out are itemized by Fund under one department.
  - 2. The total net effect of Fund transfers will be displayed under the departmental total.
- C. Debt Service Object Codes are now shown separate from other departments.
  - 1. The total net effect of Debt Service will be displayed under the departmental total.
- D. Capital Object Codes are now shown under the Capital Improvement Project Fund.
  - 1. The General Fund will be relieved of the budgetary pressure from capital items.
  - 2. The General Fund will contain basic maintenance and operation expenditures.
  - 3. Capital items will receive funding as funds are appropriated and available.
- E. BPWA Water Department is now two separate Divisions isolating water treatment costs.
  - 1. The Water Treatment plant is division 12.0 and the Water Line division is 12.1.
  - 2. The unified Divisions equal the combined total of the previous Water Department.
- F. BPWA sewer treatment expenditures are now shown under the Sewer 12.2 division.
  - 1. The display change will increase Sewer division funding by \$1,200,000 dollars.

#### **BUDGETARY FUNDING**

- A. Three prior historical years plus the current projected year were used as a basis.
- B. Management discretion was used in determining Personal Service funding.
- C. Budgeted staffing was maintained at prior year levels.

#### **PRESENTATION CHANGES**

- A. Clarity and Better understanding was the Goal of the Presentation Changes.

**City of Bethany, Oklahoma**  
**Fiscal Year 2020 Budget**

The Bethany City Council will hold a public hearing on the proposed FY2020 Budget on June 13, 2019, at 6 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.

	<u>General Fund</u>	<u>Bethany PWA</u>	<u>Debt Service</u>	<u>Special Revenue</u>	<u>Capital Improvement</u>
<b><u>Estimated Revenue</u></b>					
Taxes	\$ 5,014,973	\$ -	\$ 604,500	\$ 5,821	\$ 822,500
Licenses & Permits	121,000	-	-	-	-
Intergovernmental	276,841	-	-	180,000	-
Charges for Services	453,900	7,692,300	-	125,000	-
Fines & Forfeitures	778,868	-	-	-	-
Bond proceeds	-	-	-	-	-
Miscellaneous	244,035	-	-	-	3,500
Interfund Transfers	4,576,492	5,120,000	-	-	300,000
Fund Balance	<u>5,813,536</u>	<u>21,311,789</u>	<u>74,341</u>	<u>-</u>	<u>64,947</u>
<b>Total Revenues</b>	<b><u>\$ 17,279,645</u></b>	<b><u>\$ 34,124,089</u></b>	<b><u>\$ 678,841</u></b>	<b><u>\$ 310,821</u></b>	<b><u>\$ 1,190,947</u></b>
<b><u>Estimated Expenditures</u></b>					
General Government	\$ 3,390,986	\$ -	\$ -	\$ -	\$ -
Public Safety	7,526,423	-	-	306,609	-
Public Works (General Fund)	2,687,137	-	-	-	-
Public Works (Utility Fund)	-	25,574,403	-	-	-
Debt Service	-	1,612,940	606,258	-	-
Debt Service Reserves	-	-	72,583	-	-
Capital Improvements	-	-	-	-	762,334
Interfund transfers	<u>4,829,500</u>	<u>6,900,000</u>	<u>-</u>	<u>43,000</u>	<u>420,000</u>
<b>Total Expenditures</b>	<b><u>\$ 18,434,046</u></b>	<b><u>\$ 34,087,343</u></b>	<b><u>\$ 678,841</u></b>	<b><u>\$ 349,609</u></b>	<b><u>\$ 1,182,334</u></b>



City Clerk: *Deborah Penner*  
Date: *5-31-2019*

<b>City of Bethany, Oklahoma</b>	
<b>Chart of Accounts</b>	
<i>Account Number</i>	<i>Description</i>
<u>100 Personal Services</u>	
100 Salaries	Regular, special and straight time
101 Allowance	Uniforms, vehicle mileage
102 FICA and Medicare	FICA and Medicare taxes paid by the employer
103 Retirement	Pension expenses paid by the employer
104 Employee Insurance	Insurance premiums paid by the employer
105 Memberships, travel and training	Membership dues, training and travel
106 Overtime	Overtime Rate Compensation
<u>200 Materials and Supplies</u>	
210 Office Supplies	Office supplies including postage and printing
211 Janitorial Supplies	Janitorial supplies
212 Maintenance Supplies	Parts and supplies for repairs and maintenance
213 Fuel and Lubricants	Fuel, oil and grease
214 Small Tools	Hand tools under \$ 500.00
215 Chemicals	Water plant chemicals, insecticides
<u>300 Other Services and Charges</u>	
340 Professional Services	Services by professionals including auditors, legal,
341 Utilities	Telephone, natural gas and electric
342 Maintenance Services	Outside repairs including parts and labor, and
343 Insurance -- General Liability and	Auto, general liability and property insurance
344 Refunds	Refunds to our customers
<u>400 Capital Outlay</u>	
401 Office Equipment	Computers, Printers, Scanners, etc.
402 Motor Vehicles-Machinery	Autos, trucks and construction equipment
403 Other Equipment	All other equipment
404 Projects	Construction and other projects
<u>500 Contingency</u>	
501 Operating Contingency	Funds for operating transfers
502 Capital Contingency	Funds for capital outlay transfers

Strength by Position Department

**FY2020 Budget**

<b>Management Department</b>	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
	City Manager	1	1
	Human Resources	1	1
	Economic Development	1	1
	Executive Assistant	1	1
	Part Time City Attorney	1	1
	Part Time Deputy City Attorney	0.5	0.5
	Total Positions	5.5	5.5

<b>Engineering Services Department</b>	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
	City Engineer	1	1
	Total Positions	1	1

<b>Finance Department</b>	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
	Finance Director	1	1
	Finance Specialist	1	1
	Customer Service Supervisor	1	1
	Customer Service Representatives	3	3
	Utility Billing Specialist	1	1
	Municipal Accountant	2	2
	Total Positions	9	9

**Strength by Position Department**

**FY2020 Budget**

<b>Municipal Court Department</b>	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
	Municipal Court Clerk	1	1
Deputy Court Clerk	1	1	
Judicial Assistants	2	2	
Part-time Municipal Judge	0.5	0.5	
Part-time City Prosecutor (2x0.5)	1	1	
City Marshall	1	1	
<b>Total Positions</b>		<b>6.5</b>	<b>6.5</b>

<b>Police Department</b>	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
	Police Chief	1	1
Deputy Police Chief	1	1	
Admin Assist/Records Clerk	1	1	
Captain	1	1	
Lieutenants	7	7	
Police Officer	20	20	
Information Technology Tech	1	1	
Communication Specialist	5	5	
Animal Control Supervisor	1	1	
Animal Control Officer	2	2	
<b>Total Positions</b>		<b>40</b>	<b>40</b>

<b>Fire Department</b>	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
	Fire Chief	1	1
Assistant Fire Chief	1	1	
Battalion Fire Chiefs	3	3	
Captains	3	3	
Sergeants	6	6	
Firefighters	9	9	
<b>Total Positions</b>		<b>23</b>	<b>23</b>

Strength by Position Department

FY2020 Budget

Planning & Development Services	Classification	2019 Actual	2020 Budget
	Planning Director	1	1
	Grants Specialist	1	1
	Social Media/Events	1	1
	Administrative Assistant	1	1
	City Inspector	2	2
	Code Enforcement/Inspection	1	1
	<b>Total Positions</b>	<b>7</b>	<b>7</b>

Parks Department	Classification	2019 Actual	2020 Budget
	<u>Parks Division</u>		
	Parks Director	1	1
	Parks Foreman	1	1
	Equipment Operator	1	1
	Crew Worker	6	6
<b>Total Positions</b>	<b>9</b>	<b>9</b>	

Public Works Department	* Director oversees Public Works Department on a 50% basis.		
	Classification	2019 Actual	2020 Budget
	<u>Administrative Division</u>		
	Public Works Superintendant	0.5	1
	Administrative Assistant	1	1
	Asst Public Works Director	0.5	1
	<u>Vehicle &amp; Maintenance Division</u>		
	Automotive Technician	1	1
	Facilities Services Technician	1	1
	<u>Street Division</u>		
	Streets Division Foreman	1	1
	Equipment Operator	2	2
	Crew Worker	4	4
<b>Total Positions</b>	<b>11</b>	<b>12</b>	

**Strength by Position Department**

**FY2020 Budget**

	<b>* Director oversees Public Works Department on a 50% basis.</b>		
	<b>Classification</b>	<b>2019 Actual</b>	<b>2020 Budget</b>
<b>Public Works Authority</b>	Public Works Superintendant	0.5	1
	Administrative Assistant	1	1
	Asst Public Works Dir/Utility Super.	0.5	1
	<u>Solid Waste Division</u>		
	Solid Waste Supervisor	1	1
	Solid Waste Truck Driver	5	5
	Assistant Solid Waste Truck Driver	1	1
	Solid Waste Collector	10	10
	<u>Water Plant Division</u>		
	Water Plant Superintendant	1	1
	Water Plant Mechanic	1	1
	Plant Operator	6	6
	Crew Worker	-	-
	<u>Utility Line Division</u>		
	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>36</b>	<b>37</b>

<b>City of Bethany</b>			
<b>Total Positions - All Funds</b>		<b>148</b>	<b>150</b>

**GENERAL FUND  
FY 2020 FINANCIAL SUMMARY**

	<u>Actual FY18A</u>	<u>Budget FY19B</u>	<u>Estimate FY19E</u>	<u>Budget FY20</u>
<b><u>Revenue</u></b>				
Carryover From Previous Year	\$ 7,592,570	\$ 8,802,565	\$ 8,802,565	\$ 5,813,536
<b>Total Operating Revenue</b>	7,233,362	7,144,173	6,889,617	6,877,593
Sales Tax Transfer From Okla Tax Comm	4,725,427	4,700,000	4,562,058	4,700,000
Operating Transfer From Public Works	4,701,519	4,467,019	650,000	2,200,000
Transfers From Other Funds	<u>10,000</u>	<u>24,000</u>	<u>14,434</u>	<u>45,000</u>
<b>Revenue Available for Appropriation</b>	<u>\$ 24,262,878</u>	<u>\$ 25,137,757</u>	<u>\$ 20,918,674</u>	<u>\$ 19,636,129</u>
<b><u>Expenditures</u></b>				
Maintenance and Operations	\$ 10,376,360	\$ 12,384,612	\$ 10,543,080	\$ 11,930,222
Capital Expenditures	351,601	1,287,740	-	-
Contingency	6,925	1,910,000	-	2,857,340
Transfer BPWA Pledged Sales Tax	4,725,427	4,700,000	4,562,058	4,700,000
Transfer To Other Funds	<u>-</u>	<u>64,500</u>	<u>-</u>	<u>139,500</u>
<b>Total Expenditures and Transfers</b>	<u>\$ 15,460,313</u>	<u>\$ 20,346,852</u>	<u>\$ 15,105,138</u>	<u>\$ 19,627,062</u>
<b>FB Carryover to Next Fiscal Year</b>	<u>\$ 8,802,565</u>	<u>\$ 4,790,905</u>	<u>\$ 5,813,536</u>	<u>\$ 9,067</u>

**FINANCIAL SUMMARY**

**GENERAL FUND**  
**FY 2020 SUMMARY OF REVENUES**

	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>Operating Revenue</b>				
Sales Tax	\$ 3,898,478	\$ 3,877,500	\$ 3,763,698	\$ 3,877,500
Franchise-ONG/OG&E	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	75,000
Use Tax	347,596	354,625	423,275	300,000
<b>Subtotal Taxes</b>	<u>\$ 5,074,857</u>	<u>\$ 5,101,221</u>	<u>\$ 5,014,973</u>	<u>\$ 5,020,500</u>
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>	<u>\$ 125,821</u>	<u>\$ 91,000</u>	<u>\$ 121,000</u>	<u>\$ 121,000</u>
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>	<u>\$ 275,586</u>	<u>\$ 263,424</u>	<u>\$ 276,841</u>	<u>\$ 254,600</u>
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>	<u>\$ 455,888</u>	<u>\$ 471,500</u>	<u>\$ 453,900</u>	<u>\$ 453,900</u>
<b>Total Police Fines &amp; Court Costs</b>	<u>\$ 1,057,881</u>	<u>\$ 1,077,275</u>	<u>\$ 778,868</u>	<u>\$ 778,868</u>
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>	<u>\$ 243,329</u>	<u>\$ 139,753</u>	<u>\$ 244,035</u>	<u>\$ 248,725</u>
<b>Total Operating Revenue</b>	<u>\$ 7,233,362</u>	<u>\$ 7,144,173</u>	<u>\$ 6,889,617</u>	<u>\$ 6,877,593</u>
<b>Transfers From Other Sources</b>				
Transfer from Okla Tax Comm-Sales Tax	\$ 4,725,427	\$ 4,700,000	\$ 4,562,058	\$ 4,700,000
Transfer from Public Safety Fund	-	-	-	35,000
Transfer from E-911 Fund	-	14,000	4,434	-
Transfer from Juvenile Justice Fund	10,000	10,000	10,000	10,000
	-	-	-	-
<b>Total Transfers</b>	<u>\$ 4,735,427</u>	<u>\$ 4,724,000</u>	<u>\$ 4,576,492</u>	<u>\$ 4,745,000</u>
<b>Total General Fund Revenue</b>	<u>\$ 11,968,789</u>	<u>\$ 11,868,173</u>	<u>\$ 11,466,109</u>	<u>\$ 11,622,593</u>
<b>Fund Balance Appropriated</b>	-	(639,430)	(1,554,885)	1,064,108
<b>Total Funds Appropriated</b>	<u>\$ 11,968,789</u>	<u>\$ 11,228,743</u>	<u>\$ 9,911,224</u>	<u>\$ 12,686,702</u>

SUMMARY OF REVENUES AND TRANSFERS IN

**GENERAL FUND  
DEPARTMENTAL SUMMARY OF EXPENDITURES AND TRANSFERS**

Department	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
Management	\$ 1,059,950	\$ 1,713,365	\$ 1,059,372	\$ 1,188,250
Finance	305,884	428,229	382,356	422,032
Municipal Court	487,878	623,560	484,499	540,018
Engineering	95,424	172,460	175,455	184,795
Police	3,991,973	4,484,682	3,982,194	4,472,685
Fire	2,474,482	2,838,577	2,372,822	2,750,898
Community Development	584,336	686,657	605,996	631,758
Public Works	1,035,370	1,824,397	889,711	1,077,542
Parks	696,008	910,435	598,253	682,743
Contingency	6,925	1,910,000	-	2,857,340
<b>Total Gen Fund Expenditures</b>	<u>\$ 10,738,230</u>	<u>\$ 15,592,362</u>	<u>\$ 10,550,658</u>	<u>\$ 14,808,062</u>
<b>Transfers In</b>				
Transfer In- Okla Tax Comm-Sales Tax	\$ 4,725,427	\$ 4,700,000	\$ 4,562,058	\$ 4,700,000
Transfer In- BPWA Operating	4,701,519	4,467,019	650,000	2,200,000
Transfer In- Public Safety Fund	-	-	35,000	35,000
Transfer In- E911 Fund	-	14,000	4,434	15,860
Transfer In- Juvenile Justice Fund	10,000	10,000	10,000	10,000
<b>Total Transfers In</b>	<u>\$ 9,436,946</u>	<u>\$ 9,191,019</u>	<u>\$ 5,261,492</u>	<u>\$ 6,960,860</u>
<b>Transfers Out</b>				
Transfer Out- Pledged Sales Tax	\$ 4,725,427	\$ 4,700,000	\$ 4,562,058	\$ 4,700,000
Transfer Out- BEDA Hotel Tax	60,947	62,900	60,000	75,000
Transfer Out- BDA	-	64,500	-	64,500
<b>Total Transfers Out</b>	<u>4,786,374</u>	<u>4,827,400</u>	<u>4,622,058</u>	<u>4,839,500</u>
<b>Total Transfers In/Out</b>	<u>\$ (4,650,572)</u>	<u>\$ (4,363,619)</u>	<u>\$ (639,434)</u>	<u>\$ (2,121,360)</u>
<b>Total Expenditures and Transfers</b>	<u>\$ 6,087,658</u>	<u>\$ 11,228,743</u>	<u>\$ 9,911,224</u>	<u>\$ 12,686,702</u>

**DEPARTMENTAL SUMMARY OF EXPENDITURES AND TRANSFERS**

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

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 6,250,479	\$ 7,027,112	\$ 5,970,218	\$ 6,809,467
101 Allowances	46,645	50,679	51,502	54,706
102 FICA & Medicare	363,521	453,726	375,927	407,780
103 Retirement	753,848	1,005,443	768,267	924,490
104 Insurance - Employee	950,654	1,301,464	1,105,838	1,213,539
105 Membership, Travel & Training	94,172	143,010	133,926	155,240
106 Overtime	215,040	257,688	204,618	216,036
<b>Total 100 Personal Service</b>	<u>\$ 8,674,359</u>	<u>\$ 10,239,122</u>	<u>\$ 8,610,296</u>	<u>\$ 9,781,257</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 75,261	\$ 92,290	\$ 78,055	\$ 95,290
211 Janitor Supplies	8,046	10,925	10,260	11,925
212 Maintenance Supplies	220,828	234,600	174,295	232,300
213 Fuel & Lubricants	79,039	84,299	86,451	107,743
214 Small Tools	1,052	14,500	978	6,500
215 Chemicals	5,468	12,375	4,434	12,500
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 389,694</u>	<u>\$ 448,989</u>	<u>\$ 354,473</u>	<u>\$ 466,258</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 292,729	\$ 505,048	\$ 415,736	\$ 469,000
341 Utilities	261,962	233,980	269,703	249,980
342 Maintenance Contractual	625,153	768,963	749,912	823,750
342.1 Vehicle Repair	65,450	82,000	14,690	-
343 Insurance - Property	64,903	67,510	100,364	109,977
344 Refunds & 911 Service	2,110	44,000	27,906	30,000
<b>Total 300 Services &amp; Charges</b>	<u>\$ 1,312,307</u>	<u>\$ 1,701,501</u>	<u>\$ 1,578,311</u>	<u>\$ 1,682,707</u>
<b>Subtotal Maintenance and Operations</b>	<u>\$ 10,376,360</u>	<u>\$ 12,389,612</u>	<u>\$ 10,543,080</u>	<u>\$ 11,930,222</u>

**SUMMARY OF EXPENDITURES BY OBJECT CODE**

## SUMMARY OF EXPENDITURES BY OBJECT CODE

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

<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 8,806	\$ 64,740	\$ -	\$ -
402 Motor Vehicles & Machinery	101,749	609,000	-	-
403 Other Equipment	166,088	491,500	-	-
404 Projects	<u>74,958</u>	<u>122,500</u>	<u>-</u>	<u>-</u>
<b>Total 400 Capital Expenditures</b>	<u>\$ 351,601</u>	<u>\$ 1,287,740</u>	<u>\$ -</u>	<u>\$ -</u>
<b>500 Contingency</b>				
501 Operating Contingency	\$ 6,925	\$ 30,000	\$ -	\$ 100,000
502 Capital Contingency	-	-	-	150,000
503 Disaster/Emergency Contingency	-	1,500,000	-	1,000,000
504 Employee Severance Contingency	-	50,000	-	100,000
505 Compensated Absence Contingency	-	30,000	-	60,643
506 Litigation Contingency	-	300,000	-	600,000
507 Restricted Capital Contingency	-	-	-	149,286
508 Restricted Emergency Contingency	-	-	-	600,000
509 Restricted OPEB Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,411</u>
<b>Total 500 Contingency</b>	<u>\$ 6,925</u>	<u>\$ 1,910,000</u>	<u>\$ -</u>	<u>\$ 2,857,340</u>
<b>Total Expenditures</b>	<u>\$ 10,734,886</u>	<u>\$ 15,587,352</u>	<u>\$ 10,543,080</u>	<u>\$ 14,787,562</u>

## 1.0 Management - General Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 523,115	\$ 661,867	\$ 411,110	\$ 436,800
101 Allowances	4,664	14,366	6,159	6,760
102 FICA & Medicare	38,800	51,732	31,865	34,320
103 Retirement	47,408	82,417	44,185	67,600
104 Insurance - Employee	52,315	70,875	32,654	55,120
105 Membership, Travel & Training	28,556	49,310	61,969	57,200
106 Overtime	7,911	-	-	-
<b>Total 100 Personal Service</b>	<u>\$ 702,769</u>	<u>\$ 930,567</u>	<u>\$ 587,942</u>	<u>\$ 657,800</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 45,867	\$ 36,000	\$ 38,982	\$ 36,000
211 Janitor Supplies	1,891	2,200	2,191	2,200
212 Maintenance Supplies	7,921	10,500	5,693	10,500
213 Fuel & Lubricants	2,409	750	211	750
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 58,088</u>	<u>\$ 49,450</u>	<u>\$ 47,077</u>	<u>\$ 49,450</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 105,239	\$ 243,748	\$ 248,831	\$ 300,000
341 Utilities	26,592	35,000	35,554	35,000
342 Maintenance Contractual	90,478	106,500	117,458	120,000
343 Insurance - Property	4,661	5,000	6,892	-
344 Refunds	174	600	65	6,000
350 Advertising & Promotion	-	20,000	15,553	20,000
<b>Total 300 Services &amp; Charges</b>	<u>\$ 227,144</u>	<u>\$ 410,848</u>	<u>\$ 424,353</u>	<u>\$ 481,000</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 988,001</u>	<u>\$ 1,390,865</u>	<u>\$ 1,059,372</u>	<u>\$ 1,188,250</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 6,788	\$ 10,000	\$ -	\$ -
403 Other Equipment	-	21,000	-	-
404 Projects	42,200	290,000	-	-
405 Council Chambers	22,961	1,500	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ 71,949</u>	<u>\$ 322,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>500 Contingency</b>				
501 Operating Contingency	\$ -	\$ -	\$ -	\$ -
502 Capital Contingency	-	-	-	-
<b>Total 500 Contingency</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 1,059,950</u>	<u>\$ 1,713,365</u>	<u>\$ 1,059,372</u>	<u>\$ 1,188,250</u>

1.0 Management and General Government

## 2.0 Finance - General Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 169,952	\$ 199,554	\$ 191,436	\$ 211,120
101 Allowances	241	271	710	312
102 FICA & Medicare	11,836	15,287	13,820	16,640
103 Retirement	21,317	31,273	19,704	32,240
104 Insurance - Employee	31,549	45,044	30,212	34,320
105 Membership, Travel & Training	485	3,000	1,234	2,600
106 Overtime	61	-	314	-
<b>Total 100 Personal Service</b>	<b>\$ 235,441</b>	<b>\$ 294,429</b>	<b>\$ 257,430</b>	<b>\$ 297,232</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 3,030	\$ 22,800	\$ 16,861	\$ 22,800
211 Janitor Supplies	-	-	175	-
212 Maintenance Supplies	-	-	-	-
213 Fuel & Lubricants	-	-	-	-
214 Small Tools	-	-	-	-
216 Financial Fees	2,412	6,000	-	6,000
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 5,442</b>	<b>\$ 28,800</b>	<b>\$ 17,036</b>	<b>\$ 28,800</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 55,151	\$ 65,000	\$ 101,849	\$ 90,000
341 Utilities	-	-	6,041	-
342 Maintenance Contractual	6,007	9,000	-	6,000
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	-	-	-	-
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 61,158</b>	<b>\$ 74,000</b>	<b>\$ 107,890</b>	<b>\$ 96,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 302,041</b>	<b>\$ 397,229</b>	<b>\$ 382,356</b>	<b>\$ 422,032</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ 10,000	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	3,843	21,000	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ 3,843</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 305,884</b>	<b>\$ 428,229</b>	<b>\$ 382,356</b>	<b>\$ 422,032</b>

2.0 Finance - General Fund

**3.0 Municipal Court - General Fund  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 302,869	\$ 333,732	\$ 314,948	\$ 332,800
101 Allowances	963	1,022	923	1,063
102 FICA & Medicare	21,386	25,609	23,716	26,633
103 Retirement	35,460	47,945	34,841	38,480
104 Insurance - Employee	48,472	55,752	50,595	57,982
105 Membership, Travel & Training	2,279	10,000	3,445	6,760
106 Overtime	-	-	-	-
<b>Total 100 Personal Service</b>	<u>\$ 411,429</u>	<u>\$ 474,060</u>	<u>\$ 428,468</u>	<u>\$ 463,718</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 2,735	\$ 3,000	\$ 2,113	\$ 3,000
211 Janitor Supplies	307	500	285	500
212 Maintenance Supplies	747	550	551	550
213 Fuel & Lubricants	95	1,650	570	1,650
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 3,884</u>	<u>\$ 5,700</u>	<u>\$ 3,519</u>	<u>\$ 5,700</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 2,508	\$ 6,500	\$ 6,948	\$ 10,000
341 Utilities	8,746	8,100	6,291	8,100
342 Maintenance Contractual	38,614	85,000	33,012	45,000
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	4,703	4,200	6,261	7,500
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<u>\$ 54,571</u>	<u>\$ 103,800</u>	<u>\$ 52,512</u>	<u>\$ 70,600</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 469,884</u>	<u>\$ 583,560</u>	<u>\$ 484,499</u>	<u>\$ 540,018</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	30,000	-	-
403 Other Equipment	-	-	-	-
404 Projects	17,994	10,000	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ 17,994</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 487,878</u>	<u>\$ 623,560</u>	<u>\$ 484,499</u>	<u>\$ 540,018</u>

**3.0 Legal and Municipal Court - General Fund**

**4.0 Engineering - General Fund  
Departmental Summary**

Expenditure Classification	Actual	Approved	Year-End	Budget
	FY18A	Budget FY19B	Estimate FY19E	FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 50,026	\$ 120,462	\$ 116,176	\$ 126,875
101 Allowances	205	480	462	499
102 FICA & Medicare	3,352	9,252	8,976	10,208
103 Retirement	5,621	18,928	13,790	20,881
104 Insurance - Employee	4,050	13,125	8,799	14,719
105 Membership, Travel & Training	-	3,500	55	3,640
106 Overtime	-	-	-	-
<b>Total 100 Personal Service</b>	<u>\$ 63,254</u>	<u>\$ 165,747</u>	<u>\$ 148,258</u>	<u>\$ 176,822</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 60	\$ 1,490	\$ -	\$ 1,490
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	-	250	-	250
213 Fuel & Lubricants	-	1,483	443	1,483
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 60</u>	<u>\$ 3,223</u>	<u>\$ 443</u>	<u>\$ 3,223</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 32,110	\$ -	\$ 26,754	\$ 4,500
341 Utilities	-	-	-	-
342 Maintenance Contractual	-	250	-	250
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	-	-	-	-
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<u>\$ 32,110</u>	<u>\$ 250</u>	<u>\$ 26,754</u>	<u>\$ 4,750</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 95,424</u>	<u>\$ 169,220</u>	<u>\$ 175,455</u>	<u>\$ 184,795</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ 3,240	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ -</u>	<u>\$ 3,240</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 95,424</u>	<u>\$ 172,460</u>	<u>\$ 175,455</u>	<u>\$ 184,795</u>

4.0 Engineering Service - General Fund

**5.0 Police - General Fund  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 2,487,122	\$ 2,679,969	\$ 2,366,001	\$ 2,787,168
101 Allowances	36,370	29,740	38,526	40,040
102 FICA & Medicare	187,290	215,708	187,585	197,600
103 Retirement	307,515	363,869	304,479	322,400
104 Insurance - Employee	390,673	480,296	430,702	457,600
105 Membership, Travel & Training	38,796	39,000	36,587	45,000
106 Overtime	132,963	110,000	122,501	114,400
<b>Total 100 Personal Service</b>	<b>\$ 3,580,729</b>	<b>\$ 3,918,582</b>	<b>\$ 3,486,381</b>	<b>\$ 3,964,208</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 18,594	\$ 22,500	\$ 14,183	\$ 22,500
211 Janitor Supplies	2,779	3,000	2,780	4,000
212 Maintenance Supplies	23,926	36,000	29,932	36,000
213 Fuel & Lubricants	47,753	37,500	51,927	57,000
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 93,052</b>	<b>\$ 99,000</b>	<b>\$ 98,822</b>	<b>\$ 119,500</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 4,313	\$ 65,000	\$ 7,471	\$ 15,000
341 Utilities	46,843	39,000	44,705	47,000
342 Maintenance Contractual	169,756	180,000	265,303	250,000
342.1 Vehicle Repair	45,791	60,000	-	-
343 Insurance - Property	49,379	53,100	76,977	76,977
345 911 Service Charges	2,110	14,000	2,535	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 318,192</b>	<b>\$ 411,100</b>	<b>\$ 396,991</b>	<b>\$ 388,977</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 3,991,973</b>	<b>\$ 4,428,682</b>	<b>\$ 3,982,194</b>	<b>\$ 4,472,685</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	36,000	-	-
404 Projects	-	20,000	-	-
<b>Total 400 Capital Expenditures</b>	<b>-</b>	<b>56,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 3,991,973</b>	<b>\$ 4,484,682</b>	<b>\$ 3,982,194</b>	<b>\$ 4,472,685</b>

**5.0 Police Department - General Fund**

**6.0 Fire - General Fund  
Departmental Summary**

<b>Expenditure Classification</b>	<b>Actual FY18A</b>	<b>Approved Budget FY19B</b>	<b>Year-End Estimate FY19E</b>	<b>Budget FY20</b>
<b>100 Personal Service</b>				
100 Salaries	\$ 1,498,833	\$ 1,615,678	\$ 1,414,179	\$ 1,680,305
101 Allowances	851	960	867	998
102 FICA & Medicare	23,622	25,198	20,733	26,206
103 Retirement	210,544	243,295	207,544	253,027
104 Insurance - Employee	232,858	313,468	311,564	326,007
105 Membership, Travel & Training	16,316	22,000	22,718	22,880
106 Overtime	58,141	121,188	71,809	86,036
<b>Total 100 Personal Service</b>	<b>\$ 2,041,165</b>	<b>\$ 2,341,787</b>	<b>\$ 2,049,414</b>	<b>\$ 2,395,458</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 2,204	\$ 2,500	\$ 2,536	\$ 5,500
211 Operating Supplies	1,718	2,700	1,595	2,700
212 Maintenance Supplies	21,994	22,500	21,261	22,500
213 Fuel & Lubricants	10,013	6,800	11,085	15,860
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 35,929</b>	<b>\$ 34,500</b>	<b>\$ 36,477</b>	<b>\$ 46,560</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 3,979	\$ 22,000	\$ 21,454	\$ 22,000
341 Utilities	16,975	15,880	15,870	15,880
342 Maintenance Contractual	212,584	250,000	234,676	256,000
342.1 Vehicle Repair	5,308	6,000	-	-
343 Insurance - Property	9,457	4,910	14,931	15,000
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 248,303</b>	<b>\$ 298,790</b>	<b>\$ 286,931</b>	<b>\$ 308,880</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 2,325,397</b>	<b>\$ 2,675,077</b>	<b>\$ 2,372,822</b>	<b>\$ 2,750,898</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ 5,500	\$ -	\$ -
402 Motor Vehicles & Machinery	101,749	80,000	-	-
403 Other Equipment	27,171	28,000	-	-
404 Projects	20,165	50,000	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ 149,085</b>	<b>\$ 163,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 2,474,482</b>	<b>\$ 2,838,577</b>	<b>\$ 2,372,822</b>	<b>\$ 2,750,898</b>

**6.0 Fire Department - General Fund**

**7.0 Community Development  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 350,659	\$ 371,422	\$ 390,564	\$ 386,279
101 Allowances	2,407	2,400	2,549	3,536
102 FICA & Medicare	24,825	28,674	28,891	30,861
103 Retirement	43,577	58,660	56,497	61,006
104 Insurance - Employee	53,370	71,491	60,769	74,351
105 Membership, Travel & Training	4,898	10,000	4,896	10,400
106 Overtime	-	2,000	-	-
<b>Total 100 Personal Service</b>	<u>\$ 479,736</u>	<u>\$ 544,647</u>	<u>\$ 544,166</u>	<u>\$ 566,433</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 3,344	\$ 5,010	\$ 7,578	\$ 12,500
211 Janitor Supplies	-	-	634	-
212 Maintenance Supplies	-	825	2,203	825
213 Fuel & Lubricants	3,490	2,300	-	3,000
214 Small Tools	-	500	206	500
215 Chemicals	-	-	-	-
216 Stormwater Education materials	748	3,675	946	1,500
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 7,582</u>	<u>\$ 12,310</u>	<u>\$ 11,567</u>	<u>\$ 18,325</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 88,418	\$ 101,500	\$ 41	\$ 21,500
341 Prof Svc-Code ReWrite	-	-	28,126	-
342 Maintenance Contractual	5,975	7,200	3,258	6,500
343 Insurance - Property	2,306	-	7,798	8,000
345 Abatement Costs	181	1,000	1,222	1,000
347 Econ Dev Promotions & Events	-	10,000	9,818	10,000
<b>Total 300 Services &amp; Charges</b>	<u>\$ 96,880</u>	<u>\$ 119,700</u>	<u>\$ 50,263</u>	<u>\$ 47,000</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 584,198</u>	<u>\$ 676,657</u>	<u>\$ 605,996</u>	<u>\$ 631,758</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 138	\$ 10,000	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ 138</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 584,336</u>	<u>\$ 686,657</u>	<u>\$ 605,996</u>	<u>\$ 631,758</u>

**7.0 Community Development - General Fund**

## 8.1 Public Works - Administration- General Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 110,868	\$ 135,052	\$ 107,014	\$ 140,400
101 Allowances	463	480	381	499
102 FICA & Medicare	7,620	10,483	8,419	10,920
103 Retirement	13,082	21,446	12,364	22,360
104 Insurance - Employee	14,955	15,966	17,805	16,640
105 Membership, Travel & Training	879	3,700	68	3,120
106 Overtime	151	1,500	578	1,560
<b>Total 100 Personal Service</b>	<b>\$ 148,018</b>	<b>\$ 188,627</b>	<b>\$ 146,629</b>	<b>\$ 195,499</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 2,404	\$ 3,000	\$ 2,534	\$ 3,000
211 Janitor Supplies	-	200	14	200
212 Maintenance Supplies	2,322	2,500	1,069	2,500
213 Fuel & Lubricants	-	-	-	-
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 4,726</b>	<b>\$ 5,700</b>	<b>\$ 3,617</b>	<b>\$ 5,700</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 944	\$ 1,000	\$ 177	\$ 1,000
341 Utilities	19,493	16,000	15,024	16,000
342 Maintenance Contractual	5,492	11,500	11,681	11,500
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	824	3,500	837	3,500
346 Well & Legal	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 26,753</b>	<b>\$ 32,000</b>	<b>\$ 27,719</b>	<b>\$ 32,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 179,497</b>	<b>\$ 226,327</b>	<b>\$ 177,965</b>	<b>\$ 233,199</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 1,880	\$ 10,000	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ 1,880</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 181,377</b>	<b>\$ 236,327</b>	<b>\$ 177,965</b>	<b>\$ 233,199</b>

8.1 Public Works - Administration- General Fund

## 8.2 Streets - General Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 352,203	\$ 370,857	\$ 251,104	\$ 265,200
101 Allowances	-	480	383	499
102 FICA & Medicare	16,536	29,172	19,485	20,280
103 Retirement	28,409	59,679	29,723	40,040
104 Insurance - Employee	60,095	113,756	83,052	87,360
105 Membership, Travel & Training	-	500	-	520
106 Overtime	5,270	12,500	2,108	6,240
<b>Total 100 Personal Service</b>	<b>\$ 462,513</b>	<b>\$ 586,944</b>	<b>\$ 385,855</b>	<b>\$ 420,139</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ -	\$ -	\$ -
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	100,326	75,000	61,854	85,000
213 Fuel & Lubricants	8,219	21,300	11,909	15,000
214 Small Tools	360	500	403	500
215 Chemicals	-	200	20	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 108,905</b>	<b>\$ 97,000</b>	<b>\$ 74,186</b>	<b>\$ 100,500</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ -	\$ -
341 Utilities	132,618	110,000	109,502	120,000
342 Maintenance Contractual	70,197	75,000	44,070	78,000
342.1 Vehicle Repair	2,334	3,000	-	-
343 Insurance - Property	-	-	-	-
345 Public Transportation	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 205,149</b>	<b>\$ 188,000</b>	<b>\$ 153,572</b>	<b>\$ 198,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 776,567</b>	<b>\$ 871,944</b>	<b>\$ 613,613</b>	<b>\$ 718,639</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ 16,000	\$ -	\$ -
402 Motor Vehicles & Machinery	-	460,000	-	-
403 Other Equipment	-	30,000	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 506,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 776,567</b>	<b>\$ 1,377,944</b>	<b>\$ 613,613</b>	<b>\$ 718,639</b>

8.2 Streets - General Fund

## 8.4 Fleet and Maintenance - General Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 49,168	\$ 98,291	\$ 51,951	\$ 57,200
101 Allowances	-	-	-	-
102 FICA & Medicare	3,498	8,323	3,996	4,472
103 Retirement	5,731	17,026	6,118	8,632
104 Insurance - Employee	3,167	25,657	7,023	8,320
105 Membership, Travel & Training	-	-	-	-
106 Overtime	392	3,000	12	2,080
<b>Total 100 Personal Service</b>	<u>\$ 61,956</u>	<u>\$ 152,297</u>	<u>\$ 69,100</u>	<u>\$ 80,704</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ 500	\$ -	\$ 500
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	6,439	20,000	13,548	17,000
213 Fuel & Lubricants	5,086	4,816	771	3,000
214 Small Tools	-	13,000	133	5,000
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 11,525</u>	<u>\$ 38,316</u>	<u>\$ 14,452</u>	<u>\$ 25,500</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ -	\$ -
341 Utilities	-	-	-	-
342 Maintenance Contractual	3,945	19,513	14,581	19,500
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	-	-	-	-
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<u>\$ 3,945</u>	<u>\$ 19,513</u>	<u>\$ 14,581</u>	<u>\$ 19,500</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 77,426</u>	<u>\$ 210,126</u>	<u>\$ 98,133</u>	<u>\$ 125,704</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 77,426</u>	<u>\$ 210,126</u>	<u>\$ 98,133</u>	<u>\$ 125,704</u>

8.4 Fleet and Maintenance - General Fund

**8.5 Parks & Culture Department  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 355,664	\$ 440,228	\$ 355,735	\$ 385,320
101 Allowances	481	480	542	499
102 FICA & Medicare	24,756	34,288	28,441	29,640
103 Retirement	35,184	60,905	39,022	57,824
104 Insurance - Employee	59,150	96,034	72,663	81,120
105 Membership, Travel & Training	1,963	2,000	2,954	3,120
106 Overtime	10,151	7,500	7,296	5,720
<b>Total 100 Personal Service</b>	<b>\$ 487,349</b>	<b>\$ 641,435</b>	<b>\$ 506,653</b>	<b>\$ 563,243</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 367	\$ 500	\$ 212	\$ 500
211 Janitor Supplies	1,351	1,500	1,017	1,500
212 Maintenance Supplies	53,663	65,000	40,387	55,000
213 Fuel & Lubricants	5,464	9,500	9,329	12,500
214 Small Tools	692	1,000	442	1,000
215 Chemicals	2,308	2,500	3,468	5,000
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 63,845</b>	<b>\$ 80,000</b>	<b>\$ 54,855</b>	<b>\$ 75,500</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 67	\$ 300	\$ 2,211	\$ 5,000
341 Utilities	10,695	10,000	8,590	8,000
342 Maintenance Contractual	22,105	25,000	25,873	31,000
342.1 Vehicle Repair	5,050	8,000		-
344 Refunds	185	200	71	-
	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 38,102</b>	<b>\$ 43,500</b>	<b>\$ 36,745</b>	<b>\$ 44,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 589,296</b>	<b>\$ 764,935</b>	<b>\$ 598,253</b>	<b>\$ 682,743</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	18,000	-	-
403 Other Equipment	96,717	107,500	-	-
404 Projects	9,995	20,000	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ 106,712</b>	<b>\$ 145,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 696,008</b>	<b>\$ 910,435</b>	<b>\$ 598,253</b>	<b>\$ 682,743</b>

8.5 Parks &amp; Culture Department

**97.0 Contingency-General Fund  
Departmental Summary**

**97.0 Contingency-General Fund**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>Total 100 Personal Service</b>	\$ -	\$ -	\$ -	\$ -
<b>Total 200 Materials &amp; Supplies</b>	\$ -	\$ -	\$ -	\$ -
<b>Total 300 Services &amp; Charges</b>	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Maintenance and Operations</b>	\$ -	\$ -	\$ -	\$ -
<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>				
501 Operating Contingency	\$ 6,925	\$ 30,000	\$ -	\$ 100,000
502 Capital Contingency	-	-	-	150,000
503 Disaster/Emergency Contingency	-	1,500,000	-	1,000,000
504 Employee Severance Contingency	-	50,000	-	100,000
505 Compensated Absence Contingency	-	30,000	-	60,643
506 Litigation Contingency	-	300,000	-	600,000
507 Restricted Capital Contingency	-	-	-	149,286
508 Restricted Emergency Contingency	-	-	-	600,000
509 Restricted OPEB Contingency	-	-	-	97,411
<b>Total 500 Contingency</b>	\$ 6,925	\$ 1,910,000	\$ -	\$ 2,857,340
<b>Total Expenditures</b>	\$ 6,925	\$ 1,910,000	\$ -	\$ 2,857,340

**PUBLIC WORKS FUND  
FINANCIAL SUMMARY**

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue</b>				
<b>Carryover From Previous Year</b>	\$ 21,678,261	\$ 19,726,313	\$ 19,726,313	\$ 21,311,789
<b>Total Operating Revenue</b>	8,194,771	8,641,189	7,657,571	7,692,300
<b>Other Capital Transfers</b>	-	1,178,728	1,566,383	420,000
<b>Transfer In - Pledged Sales Tax</b>	<u>4,725,427</u>	<u>4,700,000</u>	<u>4,562,058</u>	<u>4,700,000</u>
<b>Revenue Available for Appropriation</b>	<u>\$ 34,598,459</u>	<u>\$ 34,246,230</u>	<u>\$ 33,512,325</u>	<u>\$ 34,124,089</u>
<b>Maintenance and Operations Expenditures</b>				
	5,376,065	6,402,660	5,772,311	6,372,785
<b>Capital Expenditures</b>	78,084	400,772	-	-
<b>Contingency</b>	171,420	2,055,000	127,922	19,726,313
<b>Debt Service on OWRB Series 2012</b>	-	345,000	370,000	370,000
<b>Debt Service on OWRB Series 2013</b>	-	415,000	460,000	460,000
<b>Debt Service on OWRB SRF CW Loan</b>	236,098	236,098	258,245	258,245
<b>Operating Transfer To General Fund</b>	4,701,519	4,467,019	650,000	2,200,000
<b>As a percent of Total Revenue</b>	57.37%	51.69%	8.49%	28.60%
<b>Transfer to CIP 17.5% Sales Tax</b>	410,482	477,500	798,360	822,500
<b>Transfer to GF 82.5% Sales Tax</b>	<u>3,898,478</u>	<u>3,877,500</u>	<u>3,763,698</u>	<u>3,877,500</u>
<b>Total Expenditures and Transfers</b>	<u>14,872,146</u>	<u>18,676,549</u>	<u>12,200,536</u>	<u>34,087,343</u>
<b>FB Carryover to Next Fiscal Year</b>	<u>\$ 19,726,313</u>	<u>\$ 15,569,681</u>	<u>\$ 21,311,789</u>	<u>\$ 36,746</u>

**PUBLIC WORKS FUND FINANCIAL SUMMARY**

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

	<b>Actual FY18A</b>	<b>Approved Budget FY19B</b>	<b>Year-End Estimate FY19E</b>	<b>Budget FY20</b>
<b>Revenue and Transfers In</b>				
Water Service	\$ 3,472,767	\$ 3,768,379	\$ 2,895,219	\$ 2,900,000
Sewer Service	2,276,985	2,381,237	2,308,629	2,300,000
Penalties	112,431	109,447	106,634	109,000
Water Taps	3,444	6,624	1,270	3,500
Sewer Taps	200	204	686	500
Misc. Income	2,648	1,656	6,722	2,000
Lease Income	127,987	106,590	137,253	135,000
Sanitation Service	2,135,387	2,228,700	2,181,175	2,204,300
Storm Debris Clean Up	1,244	-	-	-
Interest Income	61,678	38,352	19,983	38,000
<b>Total Revenue</b>	<b>\$ 8,194,771</b>	<b>\$ 8,641,189</b>	<b>\$ 7,657,571</b>	<b>\$ 7,692,300</b>
<b>Transfers In</b>				
Transfer In - Pledged Sales Tax	\$ 4,725,427	\$ 4,700,000	\$ 4,562,058	\$ 4,700,000
Transfer In - PD/WP Debt Service CIP	-	-	387,655	420,000
Transfer In - Sanitation Conversion CIP	-	1,178,728	1,178,728	-
<b>Total Transfers In</b>	<b>\$ 4,725,427</b>	<b>\$ 5,878,728</b>	<b>\$ 6,128,441</b>	<b>\$ 5,120,000</b>
<b>Total Revenue and Transfers In</b>	<b>\$ 12,920,198</b>	<b>\$ 14,519,917</b>	<b>\$ 13,786,012</b>	<b>\$ 12,812,300</b>
<b>Expenditures and Transfers Out</b>				
Public Works - Admin	\$ 177,646	\$ 299,400	\$ 172,858	\$ 317,879
Finance - Utility Billing	410,028	428,300	450,517	459,252
Public Works - Fleet Maint	77,347	228,147	57,660	86,748
Solid Waste	1,337,417	1,368,529	1,255,162	1,492,447
Water Plant	-	-	1,519,257	1,548,616
Water Line	1,845,460	2,367,890	426,955	443,228
Sewer Line & Treatment	1,193,598	1,835,337	1,365,206	1,499,920
Contingency	171,420	2,055,000	127,922	19,726,313
Debt Service Interest Expense	412,653	315,829	524,695	524,695
Debt Service on OWRB SRF CW Loan	236,098	236,098	258,245	258,245
Debt Service on OWRB Series 2013	-	415,000	460,000	460,000
Debt Service on OWRB Series 2012	-	345,000	370,000	370,000
<b>Total Operating Expenses</b>	<b>\$ 5,861,667</b>	<b>\$ 9,894,530</b>	<b>\$ 6,988,478</b>	<b>\$ 27,187,343</b>
<b>Transfers Out</b>				
Transfer Out- General Fund	\$ 4,701,519	\$ 4,467,019	\$ 650,000	\$ 2,200,000
Transfer Out- CIP Fund	-	-	-	-
Transfer Out- GF 82.5% Sales Tax	3,898,478	3,877,500	3,763,698	3,877,500
Transfer Out- CIP 17.5% Sales Tax	410,482	477,500	798,360	822,500
<b>Total Transfers Out</b>	<b>\$ 9,010,479</b>	<b>\$ 8,822,019</b>	<b>\$ 5,212,058</b>	<b>\$ 6,900,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 14,872,146</b>	<b>\$ 18,716,549</b>	<b>\$ 12,200,536</b>	<b>\$ 34,087,343</b>

SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES

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

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

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 1,481,564	\$ 1,697,584	\$ 1,463,515	\$ 1,616,056
101 Allowances	3,552	2,191	2,583	3,806
102 FICA & Medicare	101,569	135,653	111,807	125,840
103 Retirement	174,157	277,509	173,103	230,880
104 Insurance - Employee	303,423	494,186	376,528	403,728
105 Membership, Travel & Training	5,015	9,100	9,886	13,208
106 Overtime	49,564	54,784	41,791	46,072
<b>Total 100 Personal Service</b>	<u>\$ 2,118,844</u>	<u>\$ 2,671,007</u>	<u>\$ 2,179,213</u>	<u>\$ 2,439,590</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 63,324	\$ 69,250	\$ 85,580	\$ 69,100
211 Janitor Supplies	721	2,250	1,500	1,500
212 Maintenance Supplies	184,986	316,748	193,572	195,000
213 Fuel & Lubricants	70,142	138,500	74,833	107,000
214 Small Tools	1,955	4,000	1,556	4,000
215 Chemicals	326,885	412,000	410,874	411,000
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 648,013</u>	<u>\$ 942,748</u>	<u>\$ 767,915</u>	<u>\$ 787,600</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 86,287	\$ 121,462	\$ 99,034	\$ 95,000
341 Utilities	328,784	259,000	330,459	330,000
342 Maintenance Contractual	647,393	862,642	679,479	809,500
342.1 Vehicle Repair	88,005	44,500	-	-
343 Insurance - Property	58,340	122,600	63,186	91,000
344 Scrap Metal, Storm Damage, Refunds	8,967	6,872	6,303	5,400
345 Sewer Treatment	959,019	1,056,000	1,096,826	1,200,000
346 Well & Legal Expenses	19,760	-	25,201	90,000
<b>Total 300 Services &amp; Charges</b>	<u>\$ 2,196,555</u>	<u>\$ 2,473,076</u>	<u>\$ 2,300,488</u>	<u>\$ 2,620,900</u>
<b>Subtotal Maintenance and Operations</b>	<u>\$ 4,963,412</u>	<u>\$ 6,086,831</u>	<u>\$ 5,247,616</u>	<u>\$ 5,848,090</u>

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

Page 2 of 2

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 2,410	\$ 772	\$ -	\$ -
402 Motor Vehicles & Machinery	75,674	25,000	-	-
403 Other Equipment	-	375,000	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ 78,084</u>	<u>\$ 400,772</u>	<u>\$ -</u>	<u>\$ -</u>
<b>500 Contingency</b>				
501 Operating Contingency	\$ -	\$ 40,000	\$ -	\$ -
502 Capital Contingency	-	-	-	-
503 Disaster/Emergency Contingency	-	1,500,000	-	1,500,000
504 Employee Severance Contingency	-	-	-	100,000
505 Compensated Absence Contingency	-	5,000	-	98,194
506 Litigation Contingency	171,420	250,000	127,922	550,000
507 Emergency Line repair contingency	-	-	-	600,000
<b>Total 500 Contingency</b>	<u>\$ 171,420</u>	<u>\$ 1,795,000</u>	<u>\$ 127,922</u>	<u>\$ 2,848,194</u>
<b>600 Debt Service</b>				
601 Interest Expense	\$ 315,829	\$ 315,829	\$ 427,871	\$ 427,871
602 Fiscal Agent Fees	96,824	-	96,824	96,824
<b>Total 600 Debt Service</b>	<u>\$ 412,653</u>	<u>\$ 315,829</u>	<u>\$ 524,695</u>	<u>\$ 524,695</u>
<b>800 Transfers In</b>				
810 Transfer In - Pledged Sales Tax	\$ (4,725,427)	\$ (4,700,000)	\$ (4,562,058)	\$ (4,700,000)
832 Transfer In - PD/WP Debt Service CIP	-	-	(387,655)	(420,000)
831 Transfer In - Sanitation Conversion CIP	-	(1,178,728.00)	(1,178,728.00)	-
<b>Total 800 Transfers In</b>	<u>\$ (4,725,427)</u>	<u>\$ (5,878,728)</u>	<u>\$ (6,128,441)</u>	<u>\$ (5,120,000)</u>
<b>900 Transfers Out</b>				
900 Transfer Out- General Fund	\$ 4,701,519	\$ 4,467,019	\$ 650,000	\$ 2,200,000
905 Transfer Out- CIP Fund	-	-	-	-
910 Transfer Out- GF 82.5% Sales Tax	3,898,478	3,877,500	3,763,698	3,877,500
931 Transfer Out- CIP 17.5% Sales Tax	410,482	477,500	798,360	822,500
<b>Total 900 Transfers Out</b>	<u>\$ 9,010,479</u>	<u>\$ 8,822,019</u>	<u>\$ 5,212,058</u>	<u>\$ 6,900,000</u>
<b>Subtotal Capital, Contingency, Debt, and Transfers</b>	<u>\$ 14,398,063</u>	<u>\$ 17,212,348</u>	<u>\$ 11,993,116</u>	<u>\$ 15,392,889</u>
<b>Total Expenditures</b>	<u>\$ 19,361,475</u>	<u>\$ 23,299,179</u>	<u>\$ 17,240,732</u>	<u>\$ 21,240,979</u>

## 2.0 Finance - Public Works Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 172,954	\$ 199,554	\$ 193,279	\$ 211,120
101 Allowances	241	271	240	312
102 FICA & Medicare	11,835	15,287	14,275	16,640
103 Retirement	21,317	31,273	19,697	32,240
104 Insurance - Employee	34,408	41,759	28,303	34,320
105 Membership, Travel & Training	380	500	500	2,600
106 Overtime	61	284	500	520
<b>Total 100 Personal Service</b>	<b>\$ 241,196</b>	<b>\$ 288,928</b>	<b>\$ 256,794</b>	<b>\$ 297,752</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 60,573	\$ 66,500	\$ 83,580	\$ 66,500
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	-	-	-	-
213 Fuel & Lubricants	-	-	-	-
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 60,573</b>	<b>\$ 66,500</b>	<b>\$ 83,580</b>	<b>\$ 66,500</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 42,575	\$ 32,800	\$ 51,021	\$ 45,000
341 Utilities	-	-	-	-
342 Maintenance Contractual	63,274	39,300	59,122	50,000
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	-	-	-	-
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 105,849</b>	<b>\$ 72,100</b>	<b>\$ 110,143</b>	<b>\$ 95,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 407,618</b>	<b>\$ 427,528</b>	<b>\$ 450,517</b>	<b>\$ 459,252</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ 2,410	\$ 772	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ 2,410</b>	<b>\$ 772</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 410,028</b>	<b>\$ 428,300</b>	<b>\$ 450,517</b>	<b>\$ 459,252</b>

2.0 Finance - Public Works Fund

## 8.1 Public Works - Administration - Public Works Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 110,869	\$ 135,053	\$ 103,157	\$ 140,400
101 Allowances	463	480	381	499
102 FICA & Medicare	7,621	10,483	8,124	10,920
103 Retirement	13,082	21,446	11,932	22,360
104 Insurance - Employee	12,569	15,966	11,463	16,640
105 Membership, Travel & Training	-	-	578	-
106 Overtime	151	1,500	-	1,560
<b>Total 100 Personal Service</b>	<b>\$ 144,755</b>	<b>\$ 184,928</b>	<b>\$ 135,635</b>	<b>\$ 192,379</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 50	\$ -	\$ -	\$ 100
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	-	-	-	-
213 Fuel & Lubricants	-	-	-	-
214 Small Tools	-	-	-	-
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 3,024	\$ 6,000	\$ 2,967	\$ 3,000
341 Utilities	-	-	-	-
342 Maintenance Contractual	-	-	-	-
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	1,090	61,600	2,752	27,000
344 Scrap Metal	8,967	6,872	6,303	5,400
346 Well & Legal Expenses	19,760	-	25,201	90,000
<b>Total 300 Services &amp; Charges</b>	<b>\$ 32,841</b>	<b>\$ 74,472</b>	<b>\$ 37,223</b>	<b>\$ 125,400</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 177,646</b>	<b>\$ 259,400</b>	<b>\$ 172,858</b>	<b>\$ 317,879</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>500 Contingency</b>				
501 Operating Contingency	\$ -	\$ 40,000	\$ -	\$ -
502 Capital Contingency	-	-	-	-
<b>Total 500 Contingency</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 177,646</b>	<b>\$ 299,400</b>	<b>\$ 172,858</b>	<b>\$ 317,879</b>

8.1 Public Works - Administration - Public Works Fund

## 8.3 Public Works - Solid Waste - Public Works Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Total Salaries	\$ 592,150	\$ 522,938	\$ 572,491	\$ 621,920
101 Allowances	481	480	462	499
102 FICA & Medicare	38,852	40,807	43,379	47,840
103 Retirement	66,727	83,480	68,335	93,288
104 Insurance - Employee	108,454	186,824	127,530	168,480
105 Membership, Travel & Training	-	500	-	520
106 Overtime	13,427	10,000	9,101	10,400
<b>Total 100 Personal Service</b>	<b>\$ 820,091</b>	<b>\$ 845,029</b>	<b>\$ 821,298</b>	<b>\$ 942,947</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ -	\$ -	\$ -
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	52,574	50,000	59,066	55,000
213 Fuel & Lubricants	22,968	60,000	41,960	40,000
214 Small Tools	-	500	138	500
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 75,542</b>	<b>\$ 110,500</b>	<b>\$ 101,164</b>	<b>\$ 95,500</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ -	\$ -
341 Utilities	-	-	-	-
342 Maintenance Contractual	356,697	373,000	328,651	450,000
342.1 Vehicle Repair	81,102	40,000	-	-
343 Insurance - Property	3,985	-	4,049	4,000
345 Storm Debris Clean Up	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 441,784</b>	<b>\$ 413,000</b>	<b>\$ 332,700</b>	<b>\$ 454,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 1,337,417</b>	<b>\$ 1,368,529</b>	<b>\$ 1,255,162</b>	<b>\$ 1,492,447</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 1,337,417</b>	<b>\$ 1,368,529</b>	<b>\$ 1,255,162</b>	<b>\$ 1,492,447</b>

8.3 Public Works - Solid Waste - Public Works Fund

## 8.4 Public Works - Fleet Maintenance - Public Works Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 17,125	\$ 98,291	\$ 17,317	\$ 19,136
101 Allowances	-	-	-	-
102 FICA & Medicare	1,166	8,323	1,332	1,560
103 Retirement	1,910	17,026	2,039	2,912
104 Insurance - Employee	5,208	25,657	10,435	2,808
105 Membership, Travel & Training	50	100	55	-
106 Overtime	131	3,000	4	832
<b>Total 100 Personal Service</b>	<b>\$ 25,590</b>	<b>\$ 152,397</b>	<b>\$ 31,182</b>	<b>\$ 27,248</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ 250	\$ -	\$ 500
211 Operating Supplies	-	-	-	-
212 Maintenance Supplies	7,529	10,000	8,405	10,000
213 Fuel & Lubricants	38,888	56,500	14,363	40,000
214 Small Tools	1,364	1,500	418	1,500
215 Chemicals	-	-	-	-
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ 47,781</b>	<b>\$ 68,250</b>	<b>\$ 23,186</b>	<b>\$ 52,000</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ -	\$ -
341 Utilities	-	-	-	-
342 Maintenance Contractual	3,976	7,500	3,292	7,500
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	-	-	-	-
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ 3,976</b>	<b>\$ 7,500</b>	<b>\$ 3,292</b>	<b>\$ 7,500</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ 77,347</b>	<b>\$ 228,147</b>	<b>\$ 57,660</b>	<b>\$ 86,748</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 77,347</b>	<b>\$ 228,147</b>	<b>\$ 57,660</b>	<b>\$ 86,748</b>

8.4 Public Works - Fleet Maintenance - Public Works Fund

**12.0 Utility - Water Plant - Public Works Fund  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ -	\$ -	\$ 380,000	\$ 397,280
101 Allowances	-	-	1,000	1,456
102 FICA & Medicare	-	-	29,646	31,200
103 Retirement	-	-	46,991	49,920
104 Insurance - Employee	-	-	101,249	106,080
105 Membership, Travel & Training	-	-	6,565	7,280
106 Overtime	-	-	19,208	20,800
<b>Total 100 Personal Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 584,657</b>	<b>\$ 614,016</b>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ -	\$ 1,500	\$ 1,500
211 Janitor Supplies	-	-	1,100	1,100
212 Maintenance Supplies	-	-	85,000	85,000
213 Fuel & Lubricants	-	-	8,500	8,500
214 Small Tools	-	-	500	500
215 Chemicals	-	-	340,000	340,000
<b>Total 200 Materials &amp; Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 436,600</b>	<b>\$ 436,600</b>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ -	\$ -	\$ 40,000	\$ 40,000
341 Utilities	-	-	318,000	318,000
342 Maintenance Contractual	-	-	110,000	110,000
342.1 Vehicle Repair	-	-	-	-
343 Insurance - Property	-	-	30,000	30,000
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 498,000</b>	<b>\$ 498,000</b>
<b>Subtotal Maintenance &amp; Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,519,257</b>	<b>\$ 1,548,616</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,519,257</b>	<b>\$ 1,548,616</b>

**12.0 Utility - Water Plant - Public Works Fund**

**12.1 Utility - Water Line - Public Works Fund  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 522,981	\$ 401,471	\$ 126,670	\$ 137,800
101 Allowances	2,367	960	500	1,040
102 FICA & Medicare	37,645	33,464	9,882	10,400
103 Retirement	64,235	68,458	15,664	16,640
104 Insurance - Employee	111,411	108,377	33,750	36,400
105 Membership, Travel & Training	4,585	7,500	2,188	2,288
106 Overtime	32,495	25,000	6,403	6,760
<b>Total 100 Personal Service</b>	<u>\$ 775,719</u>	<u>\$ 645,230</u>	<u>\$ 195,055</u>	<u>\$ 211,328</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ 2,701	\$ 2,500	\$ 500	\$ 500
211 Janitor Supplies	721	2,250	400	400
212 Maintenance Supplies	105,269	159,248	25,000	25,000
213 Fuel & Lubricants	8,286	12,000	8,500	8,500
214 Small Tools	-	1,000	500	500
215 Chemicals	326,885	410,000	70,000	70,000
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 443,862</u>	<u>\$ 586,998</u>	<u>\$ 104,900</u>	<u>\$ 104,900</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 40,580	\$ 57,662	\$ 5,000	\$ 5,000
341 Utilities	318,903	250,000	2,000	2,000
342 Maintenance Contractual	155,514	375,000	110,000	110,000
342.1 Vehicle Repair	1,996	2,000	-	-
343 Insurance - Property	33,212	51,000	10,000	10,000
344 Refunds	-	-	-	-
<b>Total 300 Services &amp; Charges</b>	<u>\$ 550,205</u>	<u>\$ 735,662</u>	<u>\$ 127,000</u>	<u>\$ 127,000</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 1,769,786</u>	<u>\$ 1,967,890</u>	<u>\$ 426,955</u>	<u>\$ 443,228</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	75,674	25,000	-	-
403 Other Equipment	-	375,000	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ 75,674</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 1,845,460</u>	<u>\$ 2,367,890</u>	<u>\$ 426,955</u>	<u>\$ 443,228</u>

**12.1 Utility - Water Line - Public Works Fund**

## 12.2 Utility - Sewer - Public Works Fund

## Departmental Summary

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>100 Personal Service</b>				
100 Salaries	\$ 65,485	\$ 340,277	\$ 70,601	\$ 88,400
101 Allowances	-	-	-	-
102 FICA & Medicare	4,450	27,289	5,169	7,280
103 Retirement	6,886	55,826	8,446	13,520
104 Insurance - Employee	31,373	115,603	63,799	39,000
105 Membership, Travel & Training	-	500	-	520
106 Overtime	3,299	15,000	6,576	5,200
<b>Total 100 Personal Service</b>	<u>\$ 111,493</u>	<u>\$ 554,495</u>	<u>\$ 154,591</u>	<u>\$ 153,920</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ -	\$ -	\$ -
211 Janitor Supplies	-	-	-	-
212 Maintenance Supplies	19,614	97,500	16,101	20,000
213 Fuel & Lubricants	-	10,000	1,510	10,000
214 Small Tools	591	1,000	-	1,000
215 Chemicals	-	2,000	874	1,000
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 20,205.00</u>	<u>\$ 110,500.00</u>	<u>\$ 18,485.00</u>	<u>\$ 32,000.00</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services	\$ 108	\$ 25,000	\$ 46	\$ 2,000
341 Utilities	9,881	9,000	10,459	10,000
342 Maintenance Contractual	67,932	67,842	68,414	82,000
342.1 Vehicle Repair	4,907	2,500	-	-
343 Insurance - Property	20,053	10,000	16,385	20,000
344 Refunds	-	-	-	-
345 Sewer Treatment Expense	959,019	1,056,000	1,096,826	1,200,000
<b>Total 300 Services &amp; Charges</b>	<u>\$ 1,061,900</u>	<u>\$ 1,170,342</u>	<u>\$ 1,192,130</u>	<u>\$ 1,314,000</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ 1,193,598</u>	<u>\$ 1,835,337</u>	<u>\$ 1,365,206</u>	<u>\$ 1,499,920</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 1,193,598</u>	<u>\$ 1,835,337</u>	<u>\$ 1,365,206</u>	<u>\$ 1,499,920</u>

12.2 Utility - Sewer Line - Public Works Fund

**97.0 Contingency, 98.0 Debt Svc - Public Works Fund****Departmental Summary**

<b>Expenditure Classification</b>	<b>Actual FY18A</b>	<b>Approved Budget FY19B</b>	<b>Year-End Estimate FY19E</b>	<b>Budget FY20</b>
<b>97.0 Dept - 500 Contingency</b>				
501 Operating Contingency	-	-	-	-
502 Capital Contingency	-	-	-	-
503 Disaster/Emergency Contingency	-	1,500,000	-	1,500,000
504 Employee Severance Contingency	-	-	-	100,000
505 Compensated Absence Contingency	-	5,000	-	98,194
506 Litigation Contingency	171,420	250,000	127,922	550,000
507 Emergency Line repair contingency	-	300,000	-	750,000
508 Capital Assets Contingency	-	-	-	14,032,111
509 Restricted OPEB Contingency	-	-	-	33,287
510 Restricted Debt Contingency	-	-	-	272,095
511 Restricted Capital Contingency	-	-	-	1,251,025
512 Restricted Debt Service Contingency	-	-	-	539,601
513 Restricted Emergency Contingency	-	-	-	600,000
<b>Total 97.0 Dept - 500 Contingency</b>	<b>\$ 171,420</b>	<b>\$ 2,055,000</b>	<b>\$ 127,922</b>	<b>\$ 19,726,313</b>
<b>98.0 Dept - 600 Debt Service</b>				
601 Interest Expense	\$ 315,829	\$ 315,829	\$ 427,871	\$ 427,871
602 Fiscal Agent Fees	96,824	-	96,824	96,824
<b>Total 98.0 Dept - 600 Debt Service</b>	<b>\$ 412,653</b>	<b>\$ 315,829</b>	<b>\$ 524,695</b>	<b>\$ 524,695</b>
<b>Total 97.0 &amp; 98.0 Expenditures</b>	<b>\$ 584,073</b>	<b>\$ 2,370,829</b>	<b>\$ 652,617</b>	<b>\$ 20,251,008</b>

97.0 Contingency, 98.0 Debt Svc - Public Works Fund

**99.0 Transfers - Public Works Fund  
Departmental Summary**

Expenditure Classification	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>99.0 Dept - 800 Transfers In</b>				
810 Transfer In - Pledged Sales Tax	\$ (4,725,427)	\$ (4,700,000)	\$ (4,562,058)	\$ (4,700,000)
832 Transfer In - PD/WP Debt Service CIP	-	-	(387,655)	(420,000)
831 Transfer In - Sanitation Conversion CIP	-	(1,178,728)	(1,178,728)	-
<b>Total 800 Transfers In</b>	<u>\$ (4,725,427)</u>	<u>\$ (5,878,728)</u>	<u>\$ (6,128,441)</u>	<u>\$ (5,120,000)</u>
<b>99.0 Dept - 900 Transfers Out</b>				
900 Transfer Out - General Fund	\$ 4,701,519	\$ 4,467,019	\$ 650,000	\$ 2,200,000
905 Transfer Out - CIP Fund	-	-	-	-
910 Transfer Out - GF 82.5% Sales Tax	3,898,478	3,877,500	3,763,698	3,877,500
931 Transfer Out - CIP 17.5% Sales Tax	410,482	477,500	798,360	822,500
<b>Total 900 Transfers Out</b>	<u>\$ 9,010,479</u>	<u>\$ 8,822,019</u>	<u>\$ 5,212,058</u>	<u>\$ 6,900,000</u>
<b>Total Transfers</b>	<u>\$ (4,285,052)</u>	<u>\$ (2,943,291)</u>	<u>\$ 916,383</u>	<u>\$ (1,780,000)</u>

**99.0 Transfers - Public Works Fund**

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

	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>Funding Sources</b>				
Interest Income	\$ 3,452	\$ 3,500	\$ 3,452	\$ 3,500
CIP 17.5% Sales Tax	410,482	477,500	798,360	822,500
Transfer Out - PD/WP Debt Service	-	-	(387,655)	(420,000)
Transfer In- BHT	5,835	-	-	300,000
Transfer Out- BPWA	-	-	(64,610)	-
Miscellaneous revenue	-	-	-	-
<b>Total Funding Sources</b>	<u>\$ 419,769</u>	<u>\$ 481,000</u>	<u>\$ 349,547</u>	<u>\$ 706,000</u>
16th Street Overlay	\$ -	\$ 609,000	\$ 74,289	\$ -
Park Upgrades	-	-	59,793	35,000
Street Projects	19,015	1,800,000	-	-
Preliminary Engineering	-	384,272	-	-
CIP19-01 LiftStation 17th/Divis	-	400,000	400,000	100,000
City Hall Improve & ADA	-	1,000,000	-	160,000
Police Department Equipment	10,871	-	-	161,697
Blue Goose Restoration	-	-	-	6,470
Sewer Line Project	-	-	-	125,000
CO2 Cooling System	-	-	-	25,000
Parks Equipment	-	-	-	35,500
Fire Radios	-	-	-	27,667
Public Works Equipment	-	-	-	50,000
Office Equipment- Various	-	-	-	10,000
IT Project	35,582	52,000	52,000	26,000
SUTU Wall Project	-	65,000	65,000	-
Sanitation Conversion	-	1,178,728	1,178,728	-
<b>Total Estimated Project Costs</b>	<u>\$ 65,468</u>	<u>\$ 5,489,000</u>	<u>\$ 1,829,810</u>	<u>\$ 762,334</u>
<b>Beginning Fund Balance</b>	<u>1,190,908</u>	<u>1,545,209</u>	<u>1,545,209</u>	<u>64,947</u>
<b>Ending Fund Balance</b>	<u>\$ 1,545,209</u>	<u>\$ (3,462,791)</u>	<u>\$ 64,947</u>	<u>\$ 8,613</u>

**CAPITAL IMPROVEMENT FUND**

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

**PARKS AND STREETS CAPITAL IMPROVEMENT FUND**

	<b>Actual FY18A</b>	<b>Approved Budget FY19B</b>	<b>Year-End Estimate FY19E</b>	<b>Budget FY20</b>
<b>Funding Sources</b>				
Interest Income	\$ 9	\$ -	\$ -	\$ -
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>\$ 9</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
CE Mendenhall Park Project	-	-	-	-
Street Landscape Projects	-	20,000	-	25,000
Centennial Mural Project	-	-	-	-
Park Improvements	-	-	-	20,000
W Taylor Eldon Lyon Park Memorial	-	15,000	-	2,500
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Estimated Project Costs</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 47,500</b>
<b>Beginning Fund Balance</b>	<b>\$ 47,976</b>	<b>\$ 47,985</b>	<b>\$ 47,985</b>	<b>\$ 47,985</b>
<b>Ending Fund Balance</b>	<b>\$ 47,985</b>	<b>\$ 12,985</b>	<b>\$ 47,985</b>	<b>\$ 485</b>

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

	Actual FY18A	Approved Budget FY19B	Year-End Estimate FY19E	Budget FY20
<b>Revenue and Grants</b>				
Traffic Safety Grants	\$ 32,915	\$ 32,650	\$ 31,480	\$ 35,000
CDS Revolving Fund	3,998	-	13,678	14,000
AG Equitable Share	84,890	150,000	-	85,000
Court Award grants	7,150	12,000	-	12,000
ICE Equitable Share	12,828	-	4,065	13,000
Police Donations	1,000	-	75	1,000
Fire Donations	5	-	500	500
JAG Grant Awards-BVP	-	-	-	-
DHS Equipment Grant	-	-	-	-
Fire Department Grant	-	-	-	-
Impound Fee	87,966	125,000	62,206	125,000
Police Special Revenue	6,203	-	-	6,500
Animal Shelter Revenue	11,212	7,500	9,695	12,000
Animal Shelter Donations	-	-	1,003	1,000
	<u>248,166</u>	<u>327,150</u>	<u>122,703</u>	<u>305,000</u>
<b>Total Revenue and Grants</b>				
<b>Expenditures, Contingency, and Transfers</b>				
Fire Department Grant Expenditures	\$ -	\$ 22,745	\$ -	\$ 57,109
Police Department Grant Expenditures	79,194	-	23,599	22,000
Impound Fee Expenditures	45,804	162,000	45,382	110,600
Other Expenditures	955	123,470	1,656	51,000
Towing Reimb Expenditures	-	600	600	900
Grant Restricted Contingency	-	-	-	65,000
Transfer Out- GF Reimb (OHSO Wages)	-	-	267,802	35,000
Transfer Out- Other Funds	-	7,500	-	8,000
	<u>125,953</u>	<u>316,315</u>	<u>339,039</u>	<u>349,609</u>
<b>Total Expenditures, Contingency, and Transfers</b>				
<b>Beginning Fund Balance</b>	<u>\$ 138,851</u>	<u>\$ 261,064</u>	<u>\$ 261,064</u>	<u>\$ 44,728</u>
<b>Ending Fund Balance</b>	<u>\$ 261,064</u>	<u>\$ 271,899</u>	<u>\$ 44,728</u>	<u>\$ 119</u>

**PUBLIC SAFETY FUND**

**E911 FUND**  
**SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

**E911 FUND**

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue</b>				
E911 Telephone Fees	\$ 59,238	\$ 5,423	\$ 22,145	\$ 5,821
<b>Total Revenue</b>	<u>\$ 59,238</u>	<u>\$ 5,423</u>	<u>\$ 22,145</u>	<u>\$ 5,821</u>
<b>Expenditures</b>				
E911 Compliant Expenditures	\$ 2,110	\$ 14,000	\$ 4,434	\$ 22,145
<b>Total Expenditures</b>	<u>\$ 2,110</u>	<u>\$ 14,000</u>	<u>\$ 4,434</u>	<u>\$ 22,145</u>
<b>Beginning Fund Balance</b>	<u>8,428</u>	<u>65,557</u>	<u>65,557</u>	<u>83,267</u>
<b>Ending Fund Balance</b>	<u>\$ 65,557</u>	<u>\$ 56,980</u>	<u>\$ 83,267</u>	<u>\$ 66,943</u>

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue and Transfers</b>				
Current Year Taxes	\$ 582,792	\$ 607,504	\$ 591,497	\$ 592,000
Prior Year Taxes	2,847	-	12,371	12,500
Debt Proceeds	<u>19,438</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue and Transfers</b>	<u>\$ 605,077</u>	<u>\$ 607,504</u>	<u>\$ 603,868</u>	<u>\$ 604,500</u>
<b>Expenditures</b>				
Current Year Retirements	\$ 430,000	\$ 409,000	\$ 430,000	\$ 430,000
Interest Payments on Bonds	176,575	175,858	167,975	175,858
Amt to Repay debt	-	-	-	-
Fiscal Agent Fees	<u>300</u>	<u>400</u>	<u>300</u>	<u>400</u>
<b>Total Expenditures</b>	<u>\$ 606,875</u>	<u>\$ 585,258</u>	<u>\$ 598,275</u>	<u>\$ 606,258</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (1,798)</u>	<u>\$ 22,246</u>	<u>\$ 5,593</u>	<u>\$ (1,758)</u>
<b>Beginning Fund Balance</b>	\$ 70,546	\$ 68,748	\$ 68,748	\$ 74,341
<b>Ending Fund Balance</b>	\$ 68,748	\$ 90,994	\$ 74,341	\$ 72,583
<b>Less Reserve for Bond Retirement Fund Balance Designated For Debt Service</b>	<u>130,322</u>	<u>130,322</u>	<u>130,322</u>	<u>130,322</u>
	<u>\$ 199,070</u>	<u>\$ 221,316</u>	<u>\$ 204,663</u>	<u>\$ 202,905</u>

**DEBT SERVICE FUND**

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue</b>				
Lease Payments	\$ 213,358	\$ 5,000	\$ 105,358	\$ 100,000
Other Income	-	200,000	-	-
Interest Income	98,208	20,000	100,995	100,000
Capital Contributions	-	-	-	-
<b>Total Revenues</b>	<u>\$ 311,566</u>	<u>\$ 225,000</u>	<u>\$ 206,353</u>	<u>\$ 200,000</u>
<b>Expenditures And Transfers Out</b>				
Other Expenditures	\$ 8,719	\$ -	\$ 8,123	\$ -
Capital Improvements	-	-	-	-
Depreciation Expense	428,584	-	489,846	489,846
Transfer Out- Other Funds	-	-	-	300,000
Transfer Out- BDA	-	-	-	100,000
<b>Total Expenditures and Transfers Out</b>	<u>\$ 437,303</u>	<u>\$ -</u>	<u>\$ 497,969</u>	<u>\$ 889,846</u>
<b>Contingency</b>				
Restricted OPEB Contingency	\$ -	\$ -	\$ -	\$ 83,000
Restricted Long Term Asset Contingency	-	-	-	1,252,365
Restricted Fixed Asset Contingency	-	-	-	3,793,384
Restricted Capital Asset Contingency	-	-	-	1,119,243
Litigation Contingency	-	-	-	350,000
Disaster/Emergency Contingency	-	-	-	500,000
<b>Total Contingency</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,097,992</u>
<b>Beginning Fund Balance</b>	<u>\$ 8,207,187</u>	<u>\$ 8,081,449</u>	<u>\$ 8,081,449</u>	<u>\$ 7,789,834</u>
<b>Ending Fund Balance</b>	<u>\$ 8,081,449</u>	<u>\$ 8,306,449</u>	<u>\$ 7,789,834</u>	<u>\$ 1,996</u>

**BETHANY HOSPITAL TRUST**

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue and Transfers In</b>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Bethany Freedom Festival	10,005	500	600	500
Transfer In- BHT	-	-	-	100,000
Transfer In- GF	-	64,500	-	64,500
Transfers Out- BEDA	<u>(135,684)</u>	<u>(135,684)</u>	<u>-</u>	<u>-</u>
<b>Total Revenue and Transfers In</b>	<u>\$ (125,679)</u>	<u>\$ (70,684)</u>	<u>\$ 600</u>	<u>\$ 165,000</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 100 Personal Service</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	1,200	-	-	-
212 Maintenance Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>300 Other Services &amp; Charges</b>				
340 Tax Incent Finance Dist Services	\$ -	\$ -	\$ 117,903	\$ 160,000
342 Maintenance Contractual	700	-	-	-
347 Economic Development Grants	26,372	31,605	8,171	30,000
348 Advertising and Promotion	1,512	-	-	2,000
351 Bethany Freedom Festival	20,604	20,000	25,000	25,000
352 Other Events	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 300 Services &amp; Charges</b>	<u>\$ 49,189</u>	<u>\$ 51,605</u>	<u>\$ 151,074</u>	<u>\$ 217,000</u>
<b>Subtotal Maintenance &amp; Operations</b>	\$ 50,389	\$ 51,605	\$ 151,074	\$ 217,000

**BETHANY DEVELOPMENT AUTHORITY**

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	-	-	-	-
<b>Total 400 Capital Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>\$ 50,389</u>	<u>\$ 51,605</u>	<u>\$ 151,074</u>	<u>\$ 217,000</u>
<b>Beginning Fund Balance</b>	<u>\$ 379,397</u>	<u>\$ 203,329</u>	<u>\$ 203,329</u>	<u>\$ 52,856</u>
<b>Ending Fund Balance</b>	<u>\$ 203,329</u>	<u>\$ 81,040</u>	<u>\$ 52,856</u>	<u>\$ 856</u>

**BETHANY DEVELOPMENT AUTHORITY**

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue and Transfers In</b>				
Interest Income	\$ -	\$ -	\$ 893	\$ -
Transfer In- GF Mercer Property	250,000	-	-	-
Transfer In- GF Hotel Tax	62,900	65,000	-	75,000
Transfer In- BHT	<u>135,684</u>	<u>135,684</u>	<u>-</u>	<u>100,000</u>
<b>Total Revenue and Transfers In</b>	<u>\$ 448,584</u>	<u>\$ 200,684</u>	<u>\$ 893</u>	<u>\$ 175,000</u>
<b>Expenditures and Transfers Out</b>				
<b>100 Personal Service</b>				
100 Salaries	\$ 1,590	\$ -	\$ 5,646	\$ 6,000
101 Allowances	-	-	-	-
102 FICA & Medicare	65	-	489	550
103 Retirement	-	-	-	-
104 Insurance - Employee	-	-	-	-
105 Membership, Travel & Training	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total 100 Personal Service</b>	<u>\$ 1,655</u>	<u>\$ 2,000</u>	<u>\$ 6,134</u>	<u>\$ 8,550</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	251	1,000	-	1,000
212 Maintenance Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ 251</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>
<b>300 Other Services &amp; Charges</b>				
340 Professional Services (BANTA)	\$ -	\$ -	\$ 17,500	\$ 42,000
342 Maintenance Contractual	-	-	-	-
347 Economic Development Agreements	5,000	20,000	-	-
348 Advertising and Promotion	16,984	3,000	2,391	3,000
351 Bethany Freedom Festival	-	-	-	-
352 Other Events	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 300 Services &amp; Charges</b>	<u>\$ 21,984</u>	<u>\$ 23,000</u>	<u>\$ 19,891</u>	<u>\$ 45,000</u>
<b>Subtotal Maintenance &amp; Operations</b>	\$ 23,890	\$ 26,000	\$ 26,025	\$ 54,550

**BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)**

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

	<b>Actual FY18A</b>	<b>Approved Budget FY19B</b>	<b>Year-End Estimate FY19E</b>	<b>Budget FY20</b>
<b>400 Capital Expenditures</b>				
401 Office Equipment	\$ -	\$ -	\$ -	\$ -
402 Motor Vehicles & Machinery	-	-	-	-
403 Other Equipment	-	-	-	-
404 Projects	<u>5,095</u>	<u>120,000</u>	<u>252,661</u>	<u>5,000</u>
<b>Total 400 Capital Expenditures</b>	<u>\$ 5,095</u>	<u>\$ 120,000</u>	<u>\$ 252,661</u>	<u>\$ 5,000</u>
<b>500 Contingency</b>				
501 Operating Contingency	\$ -	\$ -	\$ -	\$ -
502 Capital Contingency- Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,026</u>
<b>Total 500 Contingency</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258,026</u>
<b>Total Expenditures</b>	<u>\$ 28,985</u>	<u>\$ 146,000</u>	<u>\$ 278,686</u>	<u>\$ 317,576</u>
<b>Beginning Fund Balance</b>	<u>\$ 1,605</u>	<u>\$ 421,204</u>	<u>\$ 421,204</u>	<u>\$ 143,410</u>
<b>Ending Fund Balance</b>	<u><u>\$ 421,204</u></u>	<u><u>\$ 475,888</u></u>	<u><u>\$ 143,410</u></u>	<u><u>\$ 834</u></u>

**BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)**

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue and Transfers In</b>				
Interest Income	\$ -	\$ -	\$ -	\$ -
Juvenile fines and Court Costs	1,835	40,000	1,000	40,000
Other Income	-	-	-	-
Transfers from Other Funds	-	-	-	-
<b>Total Revenue and Transfers In</b>	<u>\$ 1,835</u>	<u>\$ 40,000</u>	<u>\$ 1,000</u>	<u>\$ 40,000</u>
<b>Expenditures and Transfers Out</b>				
<b>100 Personal Service</b>				
100 Salaries	\$ -	\$ 19,500	\$ -	\$ 19,500
101 Allowances	-	-	-	-
102 FICA & Medicare	-	1,492	-	1,500
103 Retirement	-	-	-	-
104 Insurance - Employee	-	120	-	1,000
105 Membership, Travel & Training	-	-	-	-
106 Overtime	-	-	-	-
<b>Total 100 Personal Service</b>	<u>\$ -</u>	<u>\$ 21,112</u>	<u>\$ -</u>	<u>\$ 22,000</u>
<b>200 Materials &amp; Supplies</b>				
210 Office Supplies	\$ -	\$ 250	\$ -	\$ 250
212 Maintenance Supplies	-	250	-	250
<b>Total 200 Materials &amp; Supplies</b>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>
<b>300 Other Services &amp; Contingency</b>				
340 Professional Services	\$ -	\$ 5,000	\$ -	\$ 5,000
341 Utilities	-	200	-	200
342 Maintenance Contractual	-	-	-	-
503 Restricted Juvenile Justice Contingency	-	-	-	175,000
<b>300 Other Services &amp; Contingency</b>	<u>\$ -</u>	<u>\$ 5,200</u>	<u>\$ -</u>	<u>\$ 180,200</u>
<b>Subtotal Maintenance &amp; Operations</b>	<u>\$ -</u>	<u>\$ 26,812</u>	<u>\$ -</u>	<u>\$ 202,700</u>
<b>900 Transfers Out</b>				
910 Transfer to General Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total 900 Transfers Out</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<b>Total Expenditures &amp; Transfers Out</b>	<u>\$ 10,000</u>	<u>\$ 36,812</u>	<u>\$ 10,000</u>	<u>\$ 212,700</u>
<b>Beginning Fund Balance</b>	<u>\$ 190,457</u>	<u>\$ 182,292</u>	<u>\$ 182,292</u>	<u>\$ 173,292</u>
<b>Ending Fund Balance</b>	<u>\$ 182,292</u>	<u>\$ 185,480</u>	<u>\$ 173,292</u>	<u>\$ 592</u>

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Adopted on June 18, 2019  
DEPARTMENT BUDGET

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

	<u>Actual FY18A</u>	<u>Approved Budget FY19B</u>	<u>Year-End Estimate FY19E</u>	<u>Budget FY20</u>
<b>Revenue and Transfers In</b>				
Sale of sites	\$ 12,400	\$ 25,850	\$ 5,750	\$ 6,000
Other Income	-	5,000	-	-
Interest Income	-	700	-	-
Donations and Contributions	-	-	-	-
<b>Total Revenue and Transfers In</b>	<u>\$ 12,400</u>	<u>\$ 31,550</u>	<u>\$ 5,750</u>	<u>\$ 6,000</u>
<b>Expenditures and Transfers Out</b>				
Other Expenditures	\$ 2,700	\$ 2,700	\$ -	\$ 2,000
Cemetery Improvements	-	335,000	233,194	24,000
Transfer to Other Funds	-	26,550	-	-
Disaster/Emergency Contingency	-	-	-	30,000
<b>Total Expenditures and Transfers Out</b>	<u>\$ 2,700</u>	<u>\$ 364,250</u>	<u>\$ 233,194</u>	<u>\$ 56,000</u>
<b>Beginning Fund Balance</b>	<u>\$ 268,132</u>	<u>\$ 277,832</u>	<u>\$ 277,832</u>	<u>\$ 50,388</u>
<b>Ending Fund Balance</b>	<u>\$ 277,832</u>	<u>\$ (54,868)</u>	<u>\$ 50,388</u>	<u>\$ 388</u>

**BETHANY CEMETERY TRUST**