



**To:** Mayor and City Council  
**Date:** August 22, 2019  
**Subject:** PROPOSED 2020 Operating Budget and 2020-2024 Capital Improvement Program

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## **BACKGROUND**

In preparation of the annual City budget, staff has prepared and analyzed service operations, projects included in the Capital Improvement Program and requests from outside agencies. Staff responsible for preparation include City Management, the Department of Finance and each of the departments/ divisions within the City. Revenues and expenditures for all major funds were used to prepare a draft of the State budget document determining the total tax dollars needed to accomplish adequate service levels.

The budget process included a financial review of 2018 year-end and first quarter 2019 on April 25, 2019, presentations from all outside agencies on May 21, 2019, a discussion of the entire Capital Improvement Program on May 23, 2019 and a final budget presentation including management recommendations on July 11, 2019. At the July 11 meeting, two options were presented to the Council for consideration: 1) Level mill levy; or 2) Increased expenditures allowable under the Kansas Tax Lid calculation. During that meeting, the Council expressed support for publishing the public hearing notice equal to option 2 with the understanding that the tax dollars could be approved at the published amount or a lower amount.

On August 8, 2019 the public hearing regarding the 2020 budget was held as required and published. In response to citizen comments the Governing Body tabled formal action on the budget until August 22, 2019 with staff directed to prepare responses to questions raised during the public hearing.

## **DISCUSSION**

The City operating budget consists of four major funds that receive property tax revenues to support service and operational expenditures: General Fund, Debt Service Fund, Fire Fund, and Cemetery Fund. Revenues are derived from property tax, sales tax, franchise fees, sales and services, development fees, special assessments, and transfers from enterprise and capital project funds.

### **2019 Assessed Valuation**

Miami County total assessed valuation is \$26,812,845, an increase of \$2,449,422 or 10% over the 2018 valuation.

Johnson County total assessed valuation is \$69,321,689, an increase of \$7,898,633 or 12.86% over the 2018 valuation.

Total valuation for calculating the 2020 budget is \$96,134,534, or a 12.06% increase over 2018. A mill calculated at this rate would be \$96,135; however, because Spring Hill has a no fire area calculated into the overall valuation, an average mill is equivalent to approximately \$81,860.

### **2020 Operating Budget**

The proposed expenditure budget supports the base operations budget in the general fund, current and anticipated debt service payments for all city projects, the contract with Johnson County Fire District for fire services in a portion of the Spring Hill city limits and annual maintenance costs for the Spring Hill

Cemetery. The following outlines management recommended additions to the base budget and strategic funding of key operational expenditure needs (Details outlined in Exhibit A):

Outside Agency requested increases	\$ 38,200
Service enhancements & internal improvements	\$ 392,000
Facility and Infrastructure improvements	\$1,348,505
New position requests	\$ 129,950
Wage, benefit, retirement impact increases	\$ 130,000

Details and funding options are as follows:

- Vehicle and equipment purchases will be scheduled from the equipment reserve fund which will receive a transfer of \$100,000 from the special county sales tax fund in 2020.
- New positions funded for 2020 include two police officers resulting in a total of \$129,950 from the general fund.
- Wage and benefit increases, including retirements, promotions, market rate adjustments, and increased benefit premiums have been included in the amount of \$130,000.
- Service enhancements and internal process improvements including updating the police department uniforms, outside agency request increases, and general operational needs are included in the proposed general fund budget.
- The comprehensive plan update and corridor use study will be funded fifty percent from special county sales tax proceeds and fifty percent from the utility funds.
- Facility improvements for the public works facility and the aquatic center will be scheduled from the capital improvement, debt service and the special city sales tax funds.
- Infrastructure improvements included in the CIP are included in the budget process for project approval; however, the principal and interest payments will impact the 2021 budget and beyond.
- Delayed to future year budget considerations are five (5) new position requests including two additional police officers, customer service representative, water maintenance worker, wastewater maintenance worker and storm water maintenance worker as well as equipment and operational requests.

### **Mill levy impact**

Mill levy is determined based on the amount of ad valorem tax needed to supplement the proposed budget and the assessed valuation for the current year. When certifying the state budget, the ad valorem taxes approved determine the final mill levy after a final appraised value is calculated by each county. The information below presents an estimated level mill levy for 2020; however, we can expect that the final result will vary. The recommended budget represents a mill levy impact less than the published value. The Council may decide to approve the recommended budget or make an altered approval if the tax dollars required are not more than the published amount for each fund.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	4,897,460	24.626	5,433,390	22.780	6,682,440	2,385,453	24.814
Debt Service	2,113,090	1.591	2,027,995	3.463	2,435,275	137,986	1.435
Cemetery	29,680	0.352	29,000	0.331	34,000	31,385	0.326

## Spring Hill Fire Contract area

Johnson County Fire District #2 provides fire services to a contracted area within Spring Hill. The funding for this contract is through a dedicated mill levy in the Spring Hill budget. The estimated contract for 2020 is \$756,000, or a 5% increase; however, accumulation of unexpected tax revenues allows for the ad valorem tax dollars needed to support the service to decrease slightly in 2020.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
Fire	641,325	13.279	723,000	13.246	760,500	675,230	12.937

## **2020 – 2024 Capital Improvement Program (CIP)**

The 2020 – 2024 CIP includes all projects proposed to be completed over the next five years. Project costs are only estimates and it is important to note that available funding will drive the actual progress of these projects. Residential development over the next few years may drive the need for additional projects and updates to the CIP will occur on an annual basis during the budget process. Included are many key infrastructure projects in which funding is currently anticipated through short or long-term financing. Increased debt service without a dedicated revenue source will increase the need for dedicated property tax funds in the debt service fund. Staff will be working toward funding solutions for several key projects over the coming months.

The 2020 – 2024 CIP was considered by the Planning Commission on August 6, 2019. Action taken by the planning Commission found the 2020-2024 CIP in compliance with the Comprehensive Plan, and requested a sidewalk program and Webster Street repairs be placed in the list of projects for 2020. Staff has made these adjustments to the CIP; however, the items are shown as unfunded. Staff continues to research possible funding sources along with project details related to design and project phasing.

## **Summary**

The notice of public hearing was published on Wednesday, July 24 and the public hearing was held on August 8, 2019. Approval of the 2020 budget may at a level of funding as published in the public hearing notice or at a lesser amount of property tax for each fund.

## **Enclosures**

Exhibit A – Management recommended supplemental summary

Exhibit B – Fire and No Fire Certificates

Exhibit C – Responses to Public Hearing Inquiries

Exhibit D – 2020 line item budget

EXHIBIT A

*2020 Supplemental Requests  
Recommended by Management*

	Total Cost	2020 Tax Dollar Impact	Notes
<b><i>Mill levy supported requests</i></b>			
Johnson County UCS increase	\$ 200	\$ 200	
Spring Hill Cemetery Board increase	\$ 2,000	\$ 2,000	
JCFD #2 Fire contract increase	\$ 36,000	\$ 36,000	
Employee wage & benefit increase	\$ 130,000	\$ 130,000	<i>3% merit pool + benefit cost increases</i>
New Position - Police Officer II	\$ 64,975	\$ 64,975	<i>Includes wages + benefits</i>
New Position - Police Officer II	\$ 64,975	\$ 64,975	<i>Includes wages + benefits</i>
Police Department uniform replacement	\$ 7,500	\$ 7,500	
199th & Ridgeview Intersection Construction	\$ 663,505	\$ -	<i>Financed 20 years-Payment begins 2021</i>
City facility broadband connection	\$ 350,000	\$ -	<i>Financed 10 years-Payment begins 2021</i>
	<b>\$ 1,319,155</b>	<b>\$ 305,650</b>	

***Other Revenue supported requests***

	Total Cost	2020 Budgetary Impact	Funding Source
Access control hardware - PD Facility	\$ 6,000	\$ 6,000	<i>Capital Improvement - Equipment Reserve</i>
Public Works facility roof repair	\$ 15,000	\$ 15,000	<i>Capital Improvement - Facilities</i>
Smartforce Agency Management System	\$ 5,000	\$ 5,000	<i>Law Enforcement fund</i>
Aquatic Center facility updates	\$ 20,000	\$ 20,000	<i>Special City Sales Tax</i>
Aquatic Center slide reconstruction	\$ 300,000	\$ -	<i>Special City Sales Tax / Debt service</i>
Comp Plan Update/Corridor Use Study	\$ 160,000	\$ 160,000	<i>50% Special County sales tax / 50% utilities</i>
Replace 2005 Taurus	\$ 20,000	\$ 20,000	<i>Equipment Reserve</i>
Stainless steel salt spreader	\$ 18,500	\$ 18,500	<i>Equipment Reserve</i>
Replace 2013 Chevy Tahoe - Police Dept	\$ 46,000	\$ -	<i>Equipment Reserve-payment begins 2021</i>
Replace 2013 Chevy Tahoe - Police Dept	\$ 35,000	\$ -	<i>Equipment Reserve-payment begins 2021</i>
Replace Ford F-150 - Animal Control	\$ 44,000	\$ -	<i>Equipment Reserve-payment begins 2021</i>
Tandem axle dump truck - Streets	\$ 50,000	\$ -	<i>Equipment Reserve-payment begins 2021</i>

## ***Requests Delayed to Future Budget***

	<u>Cost</u>
<b><i>New Positions</i></b>	
Customer Service/Receptionist	\$ 37,370
Police - Officer II	\$ 49,980
Police - Officer II	\$ 49,980
Stormwater - Maintenance Worker II	\$ 46,150
Water - Maintenance Worker II	\$ 46,150
Wastewater - Maintenance Worker II	\$ 46,150
<b><i>Vehicles &amp; Equipment</i></b>	
Firewall appliances (2) - PD Data	\$ 20,000
Wireless upload - PD car video system	\$ 6,300
Replace 2008 Ford Escape - Planning	\$ 25,000
Access control software replacement	\$ 13,000
Security Camera Replacement - PD	\$ 9,000
<b><i>Operational Requests</i></b>	
Line item increase - IT Consulting	\$ 25,000
Video Management Software	\$ 6,000
Network security penetration test	\$ 29,500
Agenda software	\$ 7,500

EXHIBIT B

FIRE

2020

CERTIFICATE

To the Clerk of Johnson County, State of Kansas

We, the undersigned, officers of

**Spring Hill**

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and  
 (3) the Amount(s) of Amount of 2019 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2020		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	6,682,440	2,385,453	
Debt Service	10-113	8	2,435,275	137,986	
Fire	19-3622	9	760,500	675,230	
Cemetery	12-1405	9	34,000	31,385	
Special Highway		10	932,725		
Special Parks		10	168,335		
Sales Tax-Dedicated-City		11	632,700		
Sales Tax-Dedicated-County		11	159,315		
Water		12	2,075,145		
Wastewater		12	5,045,870		
Excise Tax		13	944,965		
Non-Budgeted Funds		14			
<b>Totals</b>		xxxxxx	19,871,270	3,230,054	

Budget Summary		Summary	
Neighborhood Revitalization			
Assessed Valuation:	County Clerk's Use Only	Tax Lid Limit (from Computation Tab	3,339,850
Johnson County			
and Miami County			
0		Does the City need to hold an Election	NO
0			
Total Assessed Valuation	0		
Assisted by:	Nov 1, 2019 Total Accessed Valuation		

Address: \_\_\_\_\_

Steven M. Ellis, Mayor

Email: \_\_\_\_\_

Chris Leaton, Council President

Date Attested: \_\_\_\_\_ 2019

Floyd Koder, Council member

Tim Pittman, Council member

County Clerk

Andrea Hughes, Council member

Chad Eckert, Council member

**CERTIFICATE**

To the Clerk of Johnson County, State of Kansas

We, the undersigned, officers of

**Spring Hill**

certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and

(3) the Amount(s) of Amount of 2019 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>			Page No.		
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	6,682,440	2,385,453	
Debt Service	10-113	8	2,435,275	137,986	
Cemetery	12-1405	9	34,000	31,385	
Special Highway		10	932,725		
Special Parks		10	168,335		
Sales Tax-Dedicated-City		11	632,700		
Sales Tax-Dedicated-County		11	159,315		
Water		12	2,075,145		
Wastewater		12	5,045,870		
Excise Tax		13	944,965		
Non-Budgeted Funds		14			
<b>Totals</b>		xxxxxx	19,110,770	2,554,824	

Budget Summary		Summary
Neighborhood Revitalization		
Assessed Valuation:	County Clerk's Use Only	Tax Lid Limit (from Computation Tab <input type="text" value="3,339,850"/>
Johnson County		
and Miami County		
0		Does the City need to hold an Election <input type="text" value="NO"/>
0		
Total Assessed Valuation	0	
Assisted by:	Nov 1, 2019 Total Accessed Valuation	

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Date Attested: \_\_\_\_\_ 2019

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Steven M. Ellis, Mayor

\_\_\_\_\_  
Chris Leaton, Council President

\_\_\_\_\_  
Floyd Koder, Council member

\_\_\_\_\_  
Tim Pittman, Council member

\_\_\_\_\_  
Andrea Hughes, Council member

## EXHIBIT C

### RESPONSES TO PUBLIC HEARING QUESTIONS

1. Why was the budget published at a higher amount and then changed before the public hearing?
  - Kansas budget law requires that the notice of public hearing be published at least 10 days in advance of the public hearing. Once published, the Council may approve a budget that requires less property tax than what was published per fund but cannot approve a budget that is more than the published amount. At the July 11th meeting, the Council was presented with two options: 1) a level mill levy; or 2) a higher mill levy acceptable under the tax lid calculation. At that same meeting, the Council asked staff to publish the notice at \$3,339,640 or 40.652, the higher mill levy, understanding that they had the option to approve the budget at a lesser amount.
2. Why did the salary and wage category increase \$590k (16.5%) over 2019 and \$1.1M over 2018?
  - The category is more appropriately titled personnel as this category includes wages, overtime, payroll taxes, employee benefits including insurance and retirement, uniforms and professional development. The first column indicates the amount spent in 2018, in which the City had several key vacant positions for more than half of the year. The 2019 column is a projected column in which there continue to be several staff positions unfilled for a significant amount of time. The 2020 column projects full staffing and all benefit costs for the upcoming year.
3. A concern for a lack of budget process was expressed.
  - The budget process varies slightly from year to year but within each process the following is included: 1) Review of the prior year results and ending/beginning balances impacting the current year with Council; 2) Needs analysis conducted by staff and reviewed by City Administrator and Mayor; 3) Review of the outside agency requests; 4) Review and discussion regarding the capital improvement program (CIP) with changes made; 5) Review of the proposed budget with management recommendations, proposed by the Mayor and City Administrator; 6) Public Hearing; 7) Approval of the budget. Council addressed the 2020 budget on the following meeting dates: April 25, 2019, May 21, 2019, May 23, 2019, July 11, 2019 and August 8, 2019.
4. A concern for lack of a line item budget available to the Governing Body and residents for review.
  - During each budget process, a line item budget can be prepared at the request of the Governing Body for review or distribution to the public. Staff and management review the current year line item budgets, make projections and forecast the upcoming year for each fund which is used in the preparation of the proposed budget. A 2020 line item budget has been provided on the website for the public to review.
5. General fund mill levy increased, although overall mill went down.
  - The general fund, and corresponding mill levy, supports city services and expenditures necessary to provide those services to all residents in Spring Hill. The increase in the general fund is a result of the addition of two law enforcement positions, budgeting for full staffing in all departments, increases in utility expenses such as electricity, increases in professional services such as legal and engineering, unanticipated and unprecedented increases in health insurance, and a general overall increase in operational costs.

- Expenses in the other property tax supported funds, did not increase at a rate that exceeded the impact that the assessed value increase offered. Coupled with carryover from the previous years, these funds required less property tax support. For example, the estimated fire services contract for 2020 is \$756,000, or a 5% increase; however, accumulation of unexpected tax revenues allows for the ad valorem tax dollars needed to support the service to decrease slightly in 2020.
6. Total expenditures in 2020 increased 62% over 2019.
- Total expenditures in 2020 include budgeted reserve funds totaling \$6,306,870 not included in the projected expenditures 2019 column. Once reserves are subtracted from the total expenditures in 2020, the total expenditures increased \$1,265,275, or 10%, across the eleven funds represented. As a reminder, the 2018 column is actual expenditures from 2018, the 2019 column includes only projected expenditures for 2019 (reserves are not anticipated to be spent), and 2020 is total budgeted expenditures which includes reserves.
7. A concern that there is a significant amount of reserves built into the budget and those could be used to fund expenditures.
- Reserves are specific to the fund in which they are held.
    - i. General Fund - \$750,000 – At the recommendation of the bond rating agency, Standard and Poor's, and with support of the governing body the reserve was increased from \$100,000 to \$750,000 in 2017. As a result, the City received a bond rating increase from A+ to AA- effectively reducing interest costs on future debt issuances.
    - ii. Debt Service Fund - \$10,000 – The debt service fund includes receipts for special assessments to offset the annual debt for benefit districts. The nominal reserve was built in to ensure that in the case of a large delinquency that enough revenue would be generated to cover the annual debt payments.
    - iii. Fire Fund - \$3,000 – The fire fund collects property tax to specifically cover the cost of the contract with Johnson County Fire District #2 annually. The reserve exists to cover the cost of delinquencies in property taxes so that a full appropriation can be made each year under contract.
    - iv. Cemetery Fund - \$2,500 – The cemetery fund collects property tax for the appropriation to the cemetery board for annual maintenance of the Spring Hill Cemetery.
    - v. Special Highway - \$603,110 – This special revenue fund receives revenue from the State of Kansas gas tax to fund street repair and replacement expenditures. The reserve is a result of unspent dollars in the previous years that will be used toward current and future street improvement projects such as the current Lincoln Street project, anticipated repairs to Webster Street south of 207<sup>th</sup>, overall maintenance of the city streets, and future intersection improvements at 223<sup>rd</sup> and Webster St .
    - vi. Special Parks - \$80,335 – This special revenue fund receives revenue from park impact fees, one-third of the alcoholic liquor tax, and State of Kansas Wildlife and Parks for the purpose of park improvements in the city. The reserve is a

result of unspent dollars in the previous years and accumulated to fund future park improvement projects.

- vii. Special City Sales Tax Fund - \$0 – This fund collects the half-cent sales tax approved under the sales tax referendum in 2008. The dollars received each year are allocated to pay debt service on the aquatic center and veterans park.
  - viii. Special County Sales Tax Fund - \$0 – This fund collects the county shared sales tax and is held aside to be determined each year what purpose it may best serve. At this time, the funds collected are transferred to the equipment reserve fund for vehicle and equipment replacement to reduce the need to lease finance.
  - ix. Excise Tax Fund - \$845,915 – This fund allocates the receipts of excise tax collections toward current debt service on the Webster acceleration lane and Veterans Lane and future projects such as the improvements to 199<sup>th</sup> from the west city limits to US 169 and intersection improvements at 199<sup>th</sup> and Ridgeview.
  - x. Water Fund - \$731,070 – The water fund collects user fees and system development fees within the Spring Hill water district and expends those revenues only for water district expenditures. The reserve amount is allocated against future improvements/projects which can be found within the capital improvement program and reviewed annually by the Governing Body.
  - xi. Wastewater Fund - \$3,280,940 - The wastewater fund collects user fees and system development fees within the Spring Hill sewer district and expends those revenues only for sewer district expenditures. System development fees have increased the current reserve and will be used toward long term funding for preventative maintenance for the treatment plant and all wastewater assets.
8. Computation on page 2, line 13 appears to be inaccurate.
- The form is provided by the State of Kansas and the calculations are embedded in the worksheet. Line 12 shows only 4 digits of the calculated percentage and the result is actually more than four digits causing rounding in the result on line 13. The result in line 13 is used in the calculation of the overall allowable percentage adjustment under the tax lid law.
9. A concern for deficit spending, revenues of \$4,320,604 less than expenditures of \$6,790,940 indicated on Page 7 – General Fund.
- In property tax levy funds, total revenue is a combination of the revenue section plus the calculated ad valorem tax required at the bottom of the table. In this case, as presented in the public hearing document, the addition of \$2,470,336 plus revenue of \$4,320,604 is total revenue of \$6,790,940 equal to expenditures.
10. What is included in the “Additional Requests Considered” amount of \$352,000 on page 7 – General Fund?
- \$352,000 was the amount available for increased expenditures in the general fund to maximize the tax lid allowance for the 2020 budget. The management recommendations, expenses that could be considered in an amount up to \$352,000, is included in the budget memo presented at the July 11<sup>th</sup> meeting.

EXHIBIT D: 2020 Operating Line Item Budget

**General Fund (100)**

**REVENUE SUMMARY**

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
Carryover	1,191,050	1,497,935	1,164,660
Ad Valorem	2,096,830	2,097,320	2,501,380
Sales & Use Tax	1,686,450	1,767,500	1,811,450
Other Local Taxes	8,000	16,000	16,000
Franchise Fees	597,000	625,000	602,500
Service & Sales/User Fees	558,575	578,195	568,450
Other Income	16,700	16,100	18,000
	<b>6,154,605</b>	<b>6,598,050</b>	<b>6,682,440</b>

**EXPENDITURE SUMMARY**

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
Personnel Services	3,817,630	3,676,325	4,476,740
Commodities	386,175	435,270	384,750
Contractual	915,625	1,027,080	821,040
Capital Outlay	259,500	269,490	233,910
Debt Service & Transfers	25,225	25,225	16,000
	5,404,155	5,433,390	5,932,440
Reserve	750,000		750,000
	<b>6,154,605</b>	<b>5,433,390</b>	<b>6,682,440</b>

## General Fund Revenue (100-000)

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-000-4000	CARRYOVER	1,191,050.00	1,497,935.00	1,164,660.00
		-----	-----	-----
	CARRYOVER TOTAL	1,191,050.00	1,497,935.00	1,164,660.00
100-000-4100	TAX-AD VALOREM (JOHNSON)	1,365,330.00	1,360,000.00	1,575,000.00
100-000-4101	TAX-DELINQUENT (JOHNSON)	0.00	4,705.00	0.00
100-000-4105	TAX-AD VALOREM (MIAMI)	560,000.00	568,420.00	786,835.00
100-000-4106	TAX-DELINQUENT (MIAMI)	0.00	620.00	0.00
100-000-4120	TAX-MOTOR VEHICLE (JOHNSON)	90,000.00	87,000.00	78,000.00
100-000-4125	TAX-MOTOR VEHICLE (MIAMI)	75,000.00	68,000.00	56,000.00
100-000-4130	TAX-RECREATION VEHICILE (JOHNSON)	1,400.00	1,640.00	700.00
100-000-4135	TAX-RECREATION VEHICILE (MIAMI)	700.00	1,600.00	700.00
100-000-4140	TAX-COMMERICAL VEHICLE (JOHNSON)	4,300.00	2,300.00	1,935.00
100-000-4145	TAX-COMMERICAL VEHICLE (MIAMI)	0.00	2,300.00	1,800.00
100-000-4150	TAX-16/20M TRUCKS (JOHNSON)	100.00	100.00	410.00
100-000-4160	TAX-WATERCRAFT	0.00	635.00	0.00
		-----	-----	-----
	AD VALOREM TOTAL	2,096,830.00	2,097,320.00	2,501,380.00
100-000-4300	SALES TAX-CITY	678,000.00	697,000.00	721,000.00
100-000-4310	SALES TAX-MIAMI COUNTY	210,000.00	219,200.00	233,700.00
100-000-4320	SALES TAX-JOHNSON COUNTY	310,000.00	325,500.00	340,300.00
100-000-4321	SALES TAX-JOHNSON COUNTY-SP #2	78,000.00	81,500.00	82,000.00
100-000-4322	SALES TAX-JOHNSON COUNTY-SP #3	78,000.00	81,500.00	82,000.00
100-000-4350	USE TAX-CITY-CITY	184,450.00	197,800.00	205,000.00
100-000-4360	USE TAX-MIAMI COUNTY	46,000.00	52,000.00	47,150.00
100-000-4370	USE TAX-JOHNSON COUNTY	68,000.00	74,000.00	69,700.00
100-000-4371	USE TAX-JOHNSON COUNTY-SP #2	17,000.00	19,500.00	15,300.00
100-000-4372	USE TAX-JOHNSON COUNTY-SP #3	17,000.00	19,500.00	15,300.00
		-----	-----	-----
	SALES AND USE TAX TOTAL	1,686,450.00	1,767,500.00	1,811,450.00
100-000-4440	ALCOHOL LIQUOR TAX	8,000.00	16,000.00	16,000.00
		-----	-----	-----

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
	OTHER LOCAL TAXES TOTAL	8,000.00	16,000.00	16,000.00
100-000-4500	FRANCHISE-WESTAR ENERGY	300,000.00	306,500.00	300,000.00
100-000-4510	FRANCHISE-CABLE	24,500.00	26,000.00	25,500.00
100-000-4520	FRANCHISE-TELEPHONE	9,000.00	8,700.00	9,000.00
100-000-4530	FRANCHISE-ATMOS ENERGY GAS	90,000.00	95,550.00	78,000.00
100-000-4540	FRANCHISE-KCPL	173,500.00	188,250.00	190,000.00
		-----	-----	-----
	FRANCHISE FEES TOTAL	597,000.00	625,000.00	602,500.00
100-000-4601	FEES-CITY LICENSES	1,100.00	800.00	1,100.00
100-000-4602	FEES-TRASH COLLECTION CONTRACT	33,000.00	29,250.00	30,000.00
100-000-4603	FEES-MOWING/NUISANCE	2,000.00	1,500.00	2,000.00
100-000-4604	FEES-PET LICENSES	2,500.00	2,000.00	2,000.00
100-000-4605	FEES-PET REDEMPTION	300.00	200.00	300.00
100-000-4610	FEES-DEVELOPMENT APPLICATIONS	15,000.00	18,000.00	15,000.00
100-000-4612	FEES-PERMITS-RESIDENTIAL	185,000.00	197,150.00	195,000.00
100-000-4620	FEES-MUNICIPAL COURT	160,000.00	152,500.00	165,000.00
100-000-4630	FEES-RENTAL-COMMUNITY CENTER	5,125.00	11,500.00	5,500.00
100-000-4631	FEES-RENTAL-CIVIC CENTER	3,500.00	6,500.00	7,000.00
100-000-4632	FEES-RENTAL-WATER TOWER	11,500.00	13,000.00	11,500.00
100-000-4640	AQUATIC CENTER-SPONSORSHIP	2,500.00	2,800.00	3,000.00
100-000-4641	AQUATIC CENTER-MEMBERSHIP	45,000.00	42,250.00	42,000.00
100-000-4642	AQUATIC CENTER-DAILY ADMISSION	45,000.00	49,000.00	42,000.00
100-000-4643	AQUATIC CENTER-MERCHANDISE SALES	50.00	45.00	50.00
100-000-4644	AQUATIC CENTER-CONCESSIONS	25,000.00	26,300.00	25,000.00
100-000-4645	AQUATIC CENTER-FACILITY RENTAL	9,000.00	8,950.00	9,000.00
100-000-4646	AQUATIC CENTER-PROGRAMS	13,000.00	16,450.00	13,000.00
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	SERVICES & SALES/USER FEES TOTAL	558,575.00	578,195.00	568,450.00
100-000-4710	MISCELLANEOUS	15,000.00	13,985.00	15,000.00
100-000-4711	CASH-OVER/SHORT	0.00	0.00	0.00
100-000-4712	OTHER-USD SALARY REIMBURSE	450.00	0.00	0.00
100-000-4730	INTEREST	750.00	600.00	750.00
100-000-4750	DONATIONS	0.00	0.00	0.00
100-000-4755	EXPLORER PROGRAM -REVENUE	500.00	500.00	500.00

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-000-4760	GRANT REIMBURSEMENT	0.00	1,015.00	1,750.00
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	OTHER INCOME TOTAL	16,700.00	16,100.00	18,000.00
		=====	=====	=====
	GENERAL FUND TOTAL	6,154,605.00	6,598,050.00	6,682,440.00

## General Fund (100)

### Department expenditure summary by category

	2019	2019	2020
<b>ADMINISTRATION (100)</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
Personnel Services	295,300	260,270	313,500
Commodities	1,300	1,800	1,800
Contractual	10,450	12,150	12,150
Capital Outlay	0	0	0
Debt Service	0	0	0
	<u>307,050</u>	<u>274,220</u>	<u>327,450</u>

	2019	2019	2020
<b>GEN OBLIGATION (110)</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
Personnel Services	5,000	5,000	5,000
Commodities	46,700	52,700	35,700
Contractual	204,800	327,350	193,200
Capital Outlay	54,150	52,465	48,755
Debt Service	775,225	775,225	766,000
	<u>1,085,875</u>	<u>1,212,740</u>	<u>1,048,655</u>

	2019	2019	2020
<b>GOVERNING BODY (120)</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
Personnel Services	21,545	21,530	21,530
Commodities	4,400	4,400	4,250
Contractual	9,100	9,100	4,100
Capital Outlay	0	0	0
Debt Service	0	0	0
	<u>35,045</u>	<u>35,030</u>	<u>29,880</u>

	2019	2019	2020
<b>ECO DEVO (130)</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
Personnel Services	0	0	0
Commodities	1,000	6,140	6,500
Contractual	25,500	25,500	25,675
Capital Outlay	0	0	0
Debt Service	0	0	0
	<u>26,500</u>	<u>31,640</u>	<u>32,175</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>Human Resources (140)</b>			
Personnel Services	100,760	100,760	121,300
Commodities	350	1,000	550
Contractual	26,500	28,500	1,950
Capital Outlay	0	0	0
Debt Service	0	0	0
	<u>127,610</u>	<u>130,260</u>	<u>123,800</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>FINANCE (200)</b>			
Personnel Services	345,925	344,750	440,200
Commodities	26,450	26,600	1,450
Contractual	16,100	15,500	13,000
Capital Outlay	2,500	500	0
Debt Service	0	0	0
	<u>390,975</u>	<u>387,350</u>	<u>454,650</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>IT (220)</b>			
Personnel Services	107,200	113,650	110,125
Commodities	6,175	24,060	20,350
Contractual	22,175	22,025	7,025
Capital Outlay	1,000	1,000	0
Debt Service	0	0	0
	<u>136,550</u>	<u>160,735</u>	<u>137,500</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>COMM SERVICES (300)</b>			
Personnel Services	113,050	112,600	116,750
Commodities	250	900	200
Contractual	3,700	3,700	3,700
Capital Outlay	0	0	0
Debt Service	0	0	0
	<u>117,000</u>	<u>117,200</u>	<u>120,650</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>COURT (310)</b>			
Personnel Services	119,325	119,000	122,250
Commodities	6,500	6,500	6,500
Contractual	16,675	16,725	19,725
Capital Outlay	0	425	0
Debt Service	0	0	0
	<u>142,500</u>	<u>142,650</u>	<u>148,475</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>COMM DEV (500)</b>			
Personnel Services	393,100	364,800	493,800
Commodities	11,500	11,885	11,500
Contractual	68,175	71,675	68,190
Capital Outlay	2,160	2,160	2,160
Debt Service	0	0	0
	474,935	450,520	575,650

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>PW ADMIN (610)</b>			
Personnel Services	186,800	210,000	218,000
Commodities	8,300	10,550	8,150
Contractual	13,350	11,350	11,350
Capital Outlay	1,500	1,605	1,470
Debt Service	0	0	0
	209,950	233,505	238,970

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>PARKS (620)</b>			
Personnel Services	275,725	269,700	312,000
Commodities	40,600	46,035	45,100
Contractual	23,400	21,500	19,600
Capital Outlay	22,920	22,980	20,155
Debt Service	0	0	0
	362,645	360,215	396,855

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>STREET (640)</b>			
Personnel Services	336,800	276,850	342,000
Commodities	80,400	90,400	90,400
Contractual	226,200	226,200	223,200
Capital Outlay	81,620	81,620	73,250
Debt Service	0	0	0
	725,020	675,070	728,850

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>COMM CENTER (710)</b>			
Personnel Services	19,800	19,950	19,220
Commodities	3,000	3,000	3,000
Contractual	8,000	7,700	6,000
Capital Outlay	6,000	6,000	0
Debt Service	0	0	0
	36,800	36,650	28,220

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>CIVIC CENTER (720)</b>			
Personnel Services	98,400	56,200	85,350
Commodities	8,150	8,300	8,300
Contractual	42,650	46,000	48,500
Capital Outlay	8,200	8,900	8,200
Debt Service	0	0	0
	<u>157,400</u>	<u>119,400</u>	<u>150,350</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>AQUATIC CENTER (730)</b>			
Personnel Services	196,000	192,000	206,000
Commodities	73,000	72,000	73,000
Contractual	84,800	73,855	75,925
Capital Outlay	12,500	10,675	10,500
Debt Service	0	0	0
	<u>366,300</u>	<u>348,530</u>	<u>365,425</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>POLICE (800)</b>			
Personnel Services	1,144,250	1,074,500	1,416,100
Commodities	66,000	67,150	66,150
Contractual	105,550	104,250	83,750
Capital Outlay	66,950	81,160	69,420
Debt Service	0	0	0
	<u>1,382,750</u>	<u>1,327,060</u>	<u>1,635,420</u>

	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
<b>ANIMAL CONTROL (810)</b>			
Personnel Services	58,650	80,950	79,800
Commodities	2,100	1,850	1,850
Contractual	8,500	4,000	4,000
Capital Outlay	0	0	0
Debt Service	0	0	0
	<u>69,250</u>	<u>86,800</u>	<u>85,650</u>

## Administration (100-100)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-100-5010	SALARIES & WAGES	210,000.00	191,990.00	233,500.00
100-100-5015	OVERTIME WAGES	1,500.00	1,000.00	1,500.00
100-100-5110	PAYROLL TAXES	16,100.00	16,780.00	18,000.00
100-100-5120	MEDICAL INSURANCE	40,000.00	25,000.00	30,000.00
100-100-5130	RETIREMENT CONTRIBUTIONS	21,200.00	19,000.00	24,000.00
100-100-5310	PROFESSIONAL DEVELOPMENT	6,000.00	6,000.00	6,000.00
100-100-5400	UNIFORMS	500.00	500.00	500.00
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	PERSONNEL SERVICES TOTAL	295,300.00	260,270.00	313,500.00
100-100-6030	HEALTH & WELLNESS CREDITS	500.00	500.00	500.00
100-100-6090	MISCELLANEOUS	100.00	100.00	100.00
100-100-6110	ADMINISTRATION SUPPLIES	100.00	100.00	100.00
100-100-6120	PRINTING	100.00	100.00	100.00
100-100-6130	COMPUTER SOFTWARE	500.00	1,000.00	1,000.00
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	COMMODITIES TOTAL	1,300.00	1,800.00	1,800.00
100-100-7100	EMPLOYEE EXPENSE REIMBURSEMENT	1,000.00	1,000.00	1,000.00
100-100-7190	PROFESSIONAL SERVICES	6,500.00	8,300.00	8,300.00
100-100-7622	COMMUNICATION	1,000.00	1,200.00	1,200.00
100-100-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	1,500.00	1,500.00	1,500.00
100-100-7900	COMMERCIAL INSURANCE	450.00	150.00	150.00
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	CONTRACTUAL SERVICES TOTAL	10,450.00	12,150.00	12,150.00
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	CAPITAL OUTLAY TOTAL	0.00	0.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
		=====	=====	=====
	ADMINISTRATION TOTAL	307,050.00	274,220.00	327,450.00

## General Obligation (100-110)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-110-5300	EDUCATION REIMBURSEMENT	5,000.00	5,000.00	5,000.00
	PERSONNEL SERVICES TOTAL	5,000.00	5,000.00	5,000.00
100-110-6090	MISCELLANEOUS	9,000.00	15,000.00	9,000.00
100-110-6110	ADMINISTRATION SUPPLIES	9,000.00	9,000.00	9,000.00
100-110-6130	COMPUTER SOFTWARE	20,000.00	20,000.00	8,000.00
100-110-6140	POSTAGE	3,700.00	3,700.00	3,700.00
100-110-6601	BANNER MAINTENANCE	5,000.00	5,000.00	5,000.00
	COMMODITIES TOTAL	46,700.00	52,700.00	35,700.00
100-110-7130	PUBLICATIONS	1,500.00	5,450.00	5,000.00
100-110-7140	AUDITING	20,000.00	20,000.00	20,000.00
100-110-7150	ENGINEERING	2,000.00	2,000.00	2,000.00
100-110-7170	LEGAL	50,000.00	203,400.00	50,000.00
100-110-7190	PROFESSIONAL SERVICES	25,000.00	5,000.00	10,000.00
100-110-7340	HUMAN SERVICES	4,800.00	4,800.00	5,000.00
100-110-7410	ANNUAL FESTIVAL	1,500.00	1,500.00	1,500.00
100-110-7420	HOMETOWN HOLIDAYS	3,000.00	3,000.00	3,000.00
100-110-7622	COMMUNICATION	7,000.00	6,200.00	6,200.00
100-110-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	17,000.00	17,000.00	17,000.00
100-110-7770	CREDIT CARD FEES	1,000.00	1,000.00	1,500.00
100-110-7900	COMMERCIAL INSURANCE	72,000.00	58,000.00	72,000.00
	CONTRACTUAL SERVICES TOTAL	204,800.00	327,350.00	193,200.00
100-110-8110	EQUIPMENT	200.00	5,160.00	1,450.00
100-110-8210	OPERATING EQUIPMENT	18,300.00	0.00	0.00
100-110-8300	COMPUTER HARDWARE	35,650.00	47,305.00	47,305.00
	CAPITAL OUTLAY TOTAL	54,150.00	52,465.00	48,755.00
100-110-9200	RESERVE	750,000.00	750,000.00	750,000.00
100-110-9500	TRANSFERS	25,225.00	25,225.00	16,000.00
	DEBT SERVICE TOTAL	775,225.00	775,225.00	766,000.00
	GENERAL OBLIGATION TOTAL	1,085,875.00	1,212,740.00	1,048,655.00

## Governing Body (100-120)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-120-5010	SALARIES & WAGES	20,000.00	20,000.00	20,000.00
100-120-5110	PAYROLL TAXES	1,545.00	1,530.00	1,530.00
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	PERSONNEL SERVICES TOTAL	21,545.00	21,530.00	21,530.00
100-120-6020	HOSPITALITY	2,000.00	2,000.00	2,000.00
100-120-6040	GIFTS & DONATIONS	2,000.00	2,000.00	2,000.00
100-120-6090	MISCELLANEOUS	250.00	250.00	250.00
100-120-6120	PRINTING	150.00	150.00	0.00
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	COMMODITIES TOTAL	4,400.00	4,400.00	4,250.00
100-120-7100	EMPLOYEE EXPENSE REIMBURSEMENT	500.00	500.00	500.00
100-120-7110	PUBLIC RELATIONS	3,000.00	3,000.00	3,000.00
100-120-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	600.00	600.00	600.00
100-120-7750	CITIZEN SURVEY VISIONING	5,000.00	5,000.00	0.00
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	CONTRACTUAL SERVICES TOTAL	9,100.00	9,100.00	4,100.00
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	CAPITAL OUTLAY TOTAL	0.00	0.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	GOVERNING BODY TOTAL	35,045.00	35,030.00	29,880.00

## Economic Development (100-130)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
	PERSONNEL SERVICES TOTAL	0.00	0.00	0.00
100-130-6020	HOSPITALITY	500.00	500.00	500.00
100-130-6090	MISCELLANEOUS	500.00	500.00	500.00
100-130-6130	COMPUTER SOFTWARE	0.00	5,140.00	5,500.00
	COMMODITIES TOTAL	1,000.00	6,140.00	6,500.00
100-130-7100	EMPLOYEE EXPENSE REIMBURSEMENT	2,000.00	2,000.00	2,000.00
100-130-7110	PUBLIC RELATIONS	2,500.00	2,500.00	2,500.00
100-130-7130	PUBLICATIONS	500.00	500.00	500.00
100-130-7150	ENGINEERING	1,000.00	1,000.00	1,000.00
100-130-7160	CONSULTING	1,000.00	1,000.00	1,000.00
100-130-7170	LEGAL	3,500.00	3,500.00	3,500.00
100-130-7300	CHAMBER OF COMMERCE APPROPRIATION	10,000.00	10,000.00	10,000.00
100-130-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	5,000.00	5,000.00	5,175.00
	CONTRACTUAL SERVICES TOTAL	25,500.00	25,500.00	25,675.00
100-130-8300	COMPUTER HARDWARE	0.00	0.00	0.00
	CAPITAL OUTLAY TOTAL	0.00	0.00	0.00
	DEBT SERVICE TOTAL	0.00	0.00	0.00
	ECONOMIC DEVELOPMENT TOTAL	26,500.00	31,640.00	32,175.00

## Human Resources (100-140)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-140-5010	SALARIES & WAGES	72,100.00	72,100.00	85,000.00
100-140-5110	PAYROLL TAXES	5,510.00	5,510.00	6,500.00
100-140-5120	MEDICAL INSURANCE	15,000.00	15,000.00	20,000.00
100-140-5130	RETIREMENT CONTRIBUTIONS	7,300.00	7,300.00	8,450.00
100-140-5310	PROFESSIONAL DEVELOPMENT	750.00	750.00	1,250.00
100-140-5400	UNIFORMS	100.00	100.00	100.00
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	PERSONNEL SERVICES TOTAL	100,760.00	100,760.00	121,300.00
100-140-6090	MISCELLANEOUS	100.00	100.00	100.00
100-140-6110	ADMINISTRATIVE SUPPLIES	0.00	200.00	200.00
100-140-6120	PRINTING	250.00	700.00	250.00
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	COMMODITIES TOTAL	350.00	1,000.00	550.00
100-140-7100	EMPLOYEE EXPENSE REIMBURSEMENT	250.00	250.00	500.00
100-140-7130	PUBLICATIONS	1,000.00	3,000.00	1,200.00
100-140-7170	LEGAL SERVICES	20,000.00	20,000.00	0.00
100-140-7700	MEMBERSHIP, DUES & SUBSCRIPTIONS	250.00	250.00	250.00
100-140-7190	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00
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	CONTRACTUAL SERVICES TOTAL	26,500.00	28,500.00	1,950.00
100-140-8300	COMPUTER HARDWARE	0.00	0.00	0.00
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	CAPITAL OUTLAY TOTAL	0.00	0.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	HR TOTAL	127,610.00	130,260.00	123,800.00

## Finance Department (100-200)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-200-5010	SALARIES & WAGES	240,000.00	240,000.00	313,050.00
100-200-5015	OVERTIME WAGES	5,000.00	5,000.00	5,000.00
100-200-5110	PAYROLL TAXES	18,175.00	22,000.00	22,500.00
100-200-5120	MEDICAL INSURANCE	55,000.00	50,000.00	63,250.00
100-200-5130	RETIREMENT CONTRIBUTIONS	24,000.00	24,000.00	31,000.00
100-200-5310	PROFESSIONAL DEVELOPMENT	3,350.00	3,350.00	5,000.00
100-200-5400	UNIFORMS	400.00	400.00	400.00
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	PERSONNEL SERVICES TOTAL	345,925.00	344,750.00	440,200.00
100-200-6090	MISCELLANEOUS	1,000.00	1,000.00	1,000.00
100-200-6110	ADMINISTRATION SUPPLIES	250.00	400.00	250.00
100-200-6120	PRINTING	200.00	200.00	200.00
100-200-6130	COMPUTER SOFTWARE	25,000.00	25,000.00	0.00
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	COMMODITIES TOTAL	26,450.00	26,600.00	1,450.00
100-200-7100	EMPLOYEE EXPENSE REIMBURSEMENT	5,000.00	5,000.00	5,000.00
100-200-7160	CONSULTING	2,500.00	2,500.00	2,500.00
100-200-7190	PROFESSIONAL SERVICES	5,500.00	5,500.00	3,000.00
100-200-7622	COMMUNICATION	2,000.00	1,500.00	1,500.00
100-200-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	600.00	1,000.00	1,000.00
100-200-7900	COMMERCIAL INSURANCE	500.00	0.00	0.00
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	CONTRACTUAL SERVICES TOTAL	16,100.00	15,500.00	13,000.00
100-200-8110	EQUIPMENT	500.00	0.00	0.00
100-200-8300	COMPUTER HARDWARE	2,000.00	500.00	0.00
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	CAPITAL OUTLAY TOTAL	2,500.00	500.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	FINANCE TOTAL	390,975.00	387,350.00	454,650.00

## INFORMATION TECHNOLOGY (100-220)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-220-5010	SALARIES & WAGES	73,000.00	70,000.00	74,650.00
100-220-5015	OVERTIME WAGES	10,000.00	17,000.00	10,000.00
100-220-5110	PAYROLL TAXES	5,550.00	6,250.00	5,725.00
100-220-5120	MEDICAL INSURANCE	10,000.00	9,500.00	10,950.00
100-220-5130	RETIREMENT CONTRIBUTIONS	7,350.00	9,600.00	7,500.00
100-220-5310	PROFESSIONAL DEVELOPMENT	1,100.00	1,100.00	1,100.00
100-220-5400	UNIFORMS	200.00	200.00	200.00
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	PERSONNEL SERVICES TOTAL	107,200.00	113,650.00	110,125.00
100-220-6090	MISCELLANEOUS	100.00	100.00	100.00
100-220-6110	ADMINISTRATIVE SUPPLIES	250.00	310.00	250.00
100-220-6130	COMPUTER SOFTWARE	5,825.00	23,650.00	20,000.00
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	COMMODITIES TOTAL	6,175.00	24,060.00	20,350.00
100-220-7100	EMPLOYEE EXPENSE REIMBURSEMENT	500.00	500.00	500.00
100-220-7160	CONSULTING SERVICES	5,025.00	5,025.00	5,025.00
100-220-7190	PROFESSIONAL SERVICES	15,000.00	15,000.00	0.00
100-220-7622	COMMUNICATION	1,150.00	1,000.00	1,000.00
100-220-7700	MEMBER/DUES/SUBSCRIPTION	500.00	500.00	500.00
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	CONTRACTUAL SERVICES TOTAL	22,175.00	22,025.00	7,025.00
100-220-8300	COMPUTER HARDWARE	1,000.00	1,000.00	0.00
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	CAPITAL OUTLAY TOTAL	1,000.00	1,000.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	IT TOTAL	136,550.00	160,735.00	137,500.00

**COMMUNITY SERVICES (100-300)**

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-300-5010	SALARIES & WAGES	86,000.00	86,000.00	87,750.00
100-300-5110	PAYROLL TAXES	6,600.00	6,800.00	6,725.00
100-300-5120	MEDICAL INSURANCE	10,000.00	9,500.00	11,500.00
100-300-5130	RETIREMENT CONTRIBUTIONS	8,650.00	8,500.00	8,675.00
100-300-5310	PROFESSIONAL DEVELOPMENT	1,700.00	1,700.00	2,000.00
100-300-5400	UNIFORMS	100.00	100.00	100.00
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	PERSONNEL SERVICES TOTAL	113,050.00	112,600.00	116,750.00
100-300-6090	MISCELLANEOUS	100.00	100.00	100.00
100-300-6110	ADMINISTRATION SUPPLIES	100.00	750.00	100.00
100-300-6120	PRINTING	50.00	50.00	0.00
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	COMMODITIES TOTAL	250.00	900.00	200.00
100-300-7100	EMPLOYEE EXPENSE REIMBURSEMENT	2,500.00	2,500.00	2,500.00
100-300-7190	PROFESSIONAL SERVICES	200.00	200.00	200.00
100-300-7622	COMMUNICATION	650.00	650.00	650.00
100-300-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	250.00	250.00	250.00
100-300-7900	COMMERCIAL INSURANCE	100.00	100.00	100.00
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	CONTRACTUAL SERVICES TOTAL	3,700.00	3,700.00	3,700.00
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	CAPITAL OUTLAY TOTAL	0.00	0.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	COMMUNITY SERVICES TOTAL	117,000.00	117,200.00	120,650.00

## Municipal Court (100-310)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-310-5010	SALARIES & WAGES	83,000.00	83,000.00	84,000.00
100-310-5015	OVERTIME WAGES	1,000.00	1,800.00	1,000.00
100-310-5110	PAYROLL TAXES	6,350.00	6,800.00	6,450.00
100-310-5120	MEDICAL INSURANCE	20,000.00	22,000.00	25,300.00
100-310-5130	RETIREMENT CONTRIBUTIONS	8,375.00	4,800.00	4,900.00
100-310-5310	PROFESSIONAL DEVELOPMENT	600.00	600.00	600.00
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	PERSONNEL SERVICES TOTAL	119,325.00	119,000.00	122,250.00
100-310-6110	ADMINISTRATION SUPPLIES	1,200.00	1,200.00	1,200.00
100-310-6120	PRINTING	300.00	300.00	300.00
100-310-6130	COMPUTER SOFTWARE	5,000.00	5,000.00	5,000.00
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	COMMODITIES TOTAL	6,500.00	6,500.00	6,500.00
100-310-7100	EMPLOYEE EXPENSE REIMBURSEMENT	0.00	50.00	50.00
100-310-7170	LEGAL	5,000.00	5,000.00	5,000.00
100-310-7540	PRISONER BOARDING	10,000.00	10,000.00	13,000.00
100-310-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	75.00	75.00	75.00
100-310-7770	CREDIT CARD FEES	1,250.00	1,250.00	1,250.00
100-310-7900	COMMERCIAL INSURANCE	350.00	350.00	350.00
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	CONTRACTUAL SERVICES TOTAL	16,675.00	16,725.00	19,725.00
100-310-8300	COMPUTER HARDWARE	0.00	425.00	0.00
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	CAPITAL OUTLAY TOTAL	0.00	425.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	COURT TOTAL	142,500.00	142,650.00	148,475.00

## Community Development (100-500)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-500-5010	SALARIES & WAGES	260,500.00	234,000.00	339,500.00
100-500-5015	OVERTIME WAGES	10,000.00	10,000.00	10,000.00
100-500-5110	PAYROLL TAXES	21,000.00	22,000.00	26,500.00
100-500-5120	MEDICAL INSURANCE	70,000.00	70,000.00	80,500.00
100-500-5130	RETIREMENT CONTRIBUTIONS	28,000.00	25,000.00	33,500.00
100-500-5310	PROFESSIONAL DEVELOPMENT	3,000.00	3,000.00	3,000.00
100-500-5400	UNIFORMS	600.00	800.00	800.00
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	PERSONNEL SERVICES TOTAL	393,100.00	364,800.00	493,800.00
100-500-6090	MISCELLANEOUS	500.00	500.00	500.00
100-500-6110	ADMINISTRATION SUPPLIES	500.00	885.00	500.00
100-500-6120	PRINTING	800.00	800.00	800.00
100-500-6130	COMPUTER SOFTWARE	5,000.00	5,000.00	5,000.00
100-500-6660	HAND EQUIPMENT & TOOLS	200.00	200.00	200.00
100-500-6710	FUEL	2,500.00	2,500.00	2,500.00
100-500-6720	VEHICLE MAINTENANCE	2,000.00	2,000.00	2,000.00
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	COMMODITIES TOTAL	11,500.00	11,885.00	11,500.00
100-500-7100	EMPLOYEE EXPENSE REIMBURSEMENT	1,300.00	1,300.00	1,300.00
100-500-7130	PUBLICATIONS	3,000.00	3,000.00	3,000.00
100-500-7150	ENGINEERING	23,000.00	23,000.00	23,000.00
100-500-7160	CONSULTING	5,000.00	8,500.00	5,000.00
100-500-7170	LEGAL	25,000.00	25,000.00	25,000.00
100-500-7350	TRAFFIC SAFETY COMMITTEE	5,000.00	5,000.00	5,000.00
100-500-7622	COMMUNICATION	4,450.00	4,450.00	4,450.00
100-500-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	1,200.00	1,200.00	1,200.00
100-500-7900	COMMERCIAL INSURANCE	225.00	225.00	240.00
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	CONTRACTUAL SERVICES TOTAL	68,175.00	71,675.00	68,190.00
100-500-8110	EQUIPMENT	2,160.00	2,160.00	2,160.00
100-500-8130	VEHICLES	0.00	0.00	0.00
100-500-8300	COMPUTER HARDWARE	0.00	0.00	0.00
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	CAPITAL OUTLAY TOTAL	2,160.00	2,160.00	2,160.00

**Community Development (100-500)**

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DEBT SERVICE TOTAL	0.00	0.00	0.00
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PLANNING TOTAL	474,935.00	450,520.00	575,650.00

## Public Works Administration (100-610)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-610-5010	SALARIES & WAGES	143,000.00	142,000.00	142,000.00
100-610-5015	OVERTIME WAGES	500.00	1,000.00	1,000.00
100-610-5110	PAYROLL TAXES	11,000.00	11,000.00	11,000.00
100-610-5120	MEDICAL INSURANCE	22,000.00	40,000.00	46,000.00
100-610-5130	RETIREMENT CONTRIBUTIONS	8,800.00	14,000.00	14,500.00
100-610-5310	PROFESSIONAL DEVELOPMENT	1,000.00	1,500.00	3,000.00
100-610-5400	UNIFORMS	500.00	500.00	500.00
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	PERSONNEL SERVICES TOTAL	186,800.00	210,000.00	218,000.00
100-610-6020	HOSPITALITY	300.00	1,200.00	300.00
100-610-6090	MISCELLANEOUS	1,000.00	500.00	1,000.00
100-610-6110	ADMINISTRATION SUPPLIES	3,000.00	3,200.00	3,000.00
100-610-6130	COMPUTER SOFTWARE	250.00	1,175.00	750.00
100-610-6160	JANITORIAL SUPPLIES	150.00	500.00	500.00
100-610-6710	FUEL	2,000.00	2,000.00	1,000.00
100-610-6720	VEHICLE MAINTENANCE	100.00	100.00	100.00
100-610-6730	BUILDING MAINTENANCE	1,500.00	1,875.00	1,500.00
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	COMMODITIES TOTAL	8,300.00	10,550.00	8,150.00
100-610-7130	PUBLICATIONS	0.00	25.00	0.00
100-610-7190	PROFESSIONAL SERVICES	0.00	200.00	0.00
100-610-7622	COMMUNICATION	13,000.00	11,000.00	11,000.00
100-610-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	350.00	350.00	350.00
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	CONTRACTUAL SERVICES TOTAL	13,350.00	11,350.00	11,350.00
100-610-8110	EQUIPMENT	1,500.00	1,470.00	1,470.00
100-610-8125	BUILDING IMPROVEMENTS	0.00	135.00	0.00
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	CAPITAL OUTLAY TOTAL	1,500.00	1,605.00	1,470.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	PUBLIC WORKS TOTAL	209,950.00	233,505.00	238,970.00

## Parks Department (100-620)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-620-5010	SALARIES & WAGES	177,450.00	155,000.00	189,000.00
100-620-5015	OVERTIME WAGES	5,000.00	10,000.00	5,000.00
100-620-5110	PAYROLL TAXES	13,575.00	15,000.00	15,000.00
100-620-5120	MEDICAL INSURANCE	60,000.00	70,000.00	80,500.00
100-620-5130	RETIREMENT CONTRIBUTIONS	18,000.00	18,000.00	20,000.00
100-620-5310	PROFESSIONAL DEVELOPMENT	1,000.00	1,000.00	1,500.00
100-620-5400	UNIFORMS	700.00	700.00	1,000.00
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	PERSONNEL SERVICES TOTAL	275,725.00	269,700.00	312,000.00
100-620-6090	MISCELLANEOUS	500.00	500.00	500.00
100-620-6110	ADMINISTRATION SUPPLIES	500.00	660.00	500.00
100-620-6600	SIGNS	1,000.00	1,000.00	1,000.00
100-620-6640	PARKS MATERIALS	4,000.00	6,200.00	4,000.00
100-620-6645	SEED & SOD	12,000.00	12,000.00	12,000.00
100-620-6646	TREES & SHRUBS	1,200.00	1,200.00	1,200.00
100-620-6660	HAND EQUIPMENT & TOOLS	1,500.00	1,500.00	1,500.00
100-620-6670	PERSONAL PROTECTION EQUIPMENT	1,200.00	1,200.00	1,200.00
100-620-6710	FUEL	7,700.00	7,700.00	7,700.00
100-620-6720	VEHICLE MAINTENANCE	0.00	3,500.00	5,000.00
100-620-6730	BUILDING MAINTENANCE	1,000.00	575.00	500.00
100-620-6750	EQUIPMENT MAINTENANCE	10,000.00	10,000.00	10,000.00
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	COMMODITIES TOTAL	40,600.00	46,035.00	45,100.00
100-620-7130	PUBLICATIONS	0.00	0.00	0.00
100-620-7190	PROFESSIONAL SERVICES	500.00	2,500.00	0.00
100-620-7220	PORTABLE RESTROOM	7,400.00	3,500.00	3,500.00
100-620-7230	EQUIPMENT RENTAL	3,500.00	3,500.00	3,500.00
100-620-7622	COMMUNICATION	6,500.00	6,500.00	6,800.00
100-620-7624	GAS	2,400.00	2,400.00	2,800.00
100-620-7626	ELECTRICITY	2,500.00	2,500.00	2,500.00
100-620-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	600.00	600.00	500.00
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	CONTRACTUAL SERVICES TOTAL	23,400.00	21,500.00	19,600.00
100-620-8110	EQUIPMENT	11,700.00	6,125.00	3,300.00

**Parks Department (100-620)**

100-620-8130	VEHICLES	9,220.00	14,855.00	14,855.00
100-620-8140	PARKS ADVISORY BOARD	2,000.00	2,000.00	2,000.00
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	CAPITAL OUTLAY TOTAL	22,920.00	22,980.00	20,155.00
100-620-9500	TRANSFERS	0.00	0.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	PARKS TOTAL	362,645.00	360,215.00	396,855.00

## Street Department (100-640)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-640-5010	SALARIES & WAGES	215,000.00	175,000.00	228,500.00
100-640-5015	OVERTIME WAGES	7,000.00	7,500.00	7,000.00
100-640-5110	PAYROLL TAXES	16,300.00	15,000.00	17,500.00
100-640-5120	MEDICAL INSURANCE	75,000.00	55,000.00	63,250.00
100-640-5130	RETIREMENT CONTRIBUTIONS	21,400.00	22,000.00	23,000.00
100-640-5310	TRAINING & SEMINARS	1,000.00	1,100.00	1,500.00
100-640-5400	UNIFORMS	1,100.00	1,250.00	1,250.00
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	PERSONNEL SERVICES TOTAL	336,800.00	276,850.00	342,000.00
100-640-6090	MISCELLANEOUS	1,000.00	1,000.00	1,000.00
100-640-6110	ADMINISTRATION SUPPLIES	600.00	600.00	600.00
100-640-6600	SIGNS	3,500.00	3,500.00	3,500.00
100-640-6610	PIPES & FITTINGS	3,700.00	3,700.00	3,700.00
100-640-6630	STREET MATERIALS	0.00	10,000.00	10,000.00
100-640-6635	SALT & SAND	15,000.00	15,000.00	15,000.00
100-640-6645	SEED & SOD	200.00	200.00	200.00
100-640-6660	HAND EQUIPMENT & TOOLS	2,000.00	2,000.00	2,000.00
100-640-6670	PERSONAL PROTECTION EQUIPMENT	1,400.00	1,400.00	1,400.00
100-640-6710	FUEL	20,000.00	20,000.00	20,000.00
100-640-6720	VEHICLE MAINTENANCE	18,000.00	18,000.00	18,000.00
100-640-6750	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	15,000.00
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	COMMODITIES TOTAL	80,400.00	90,400.00	90,400.00
100-640-7150	ENGINEERING	1,500.00	1,500.00	1,500.00
100-640-7190	PROFESSIONAL SERVICES	20,000.00	20,000.00	22,000.00
100-640-7230	EQUIPMENT RENTAL	15,000.00	15,000.00	10,000.00
100-640-7520	STRIPING	3,000.00	3,000.00	3,000.00
100-640-7550	STREET SWEEPING	5,000.00	5,000.00	5,000.00
100-640-7622	COMMUNICATION	1,800.00	1,800.00	1,800.00
100-640-7624	GAS	3,000.00	3,000.00	3,000.00
100-640-7626	STREET LIGHTING (ELECTRICITY)	175,000.00	175,000.00	175,000.00
100-640-7628	REFUSE	1,450.00	1,450.00	1,450.00
100-640-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	200.00	200.00	200.00
100-640-7900	COMMERCIAL INSURANCE	250.00	250.00	250.00
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**Street Department (100-640)**

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
	CONTRACTUAL SERVICES TOTAL	226,200.00	226,200.00	223,200.00
100-640-8110	EQUIPMENT	46,500.00	46,500.00	46,500.00
100-640-8130	VEHICLES	35,120.00	35,120.00	26,750.00
	CAPITAL OUTLAY TOTAL	81,620.00	81,620.00	73,250.00
	DEBT SERVICE TOTAL	0.00	0.00	0.00
	STREET TOTAL	725,020.00	675,070.00	728,850.00

## Community Center (100-710)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-710-5010	SALARIES & WAGES	16,500.00	16,500.00	16,120.00
100-710-5015	OVERTIME WAGES		150.00	0.00
100-710-5110	PAYROLL TAXES	1,500.00	1,500.00	1,500.00
100-710-5120	MEDICAL INSURANCE		0.00	0.00
100-710-5130	RETIREMENT CONTRIBUTIONS	1,800.00	1,800.00	1,600.00
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	PERSONNEL SERVICES TOTAL	19,800.00	19,950.00	19,220.00
100-710-6730	BUILDING MAINTENANCE	3,000.00	3,000.00	3,000.00
100-710-6750	EQUIPMENT MAINTENANCE	0.00	1,500.00	1,500.00
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	COMMODITIES TOTAL	3,000.00	3,000.00	3,000.00
100-710-7180	JANITORIAL SUPPLIES	500.00	500.00	500.00
100-710-7622	COMMUNICATION	1,300.00	1,300.00	1,300.00
100-710-7626	ELECTRICITY	5,000.00	5,000.00	3,200.00
100-710-7628	REFUSE	1,200.00	900.00	1,000.00
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	CONTRACTUAL SERVICES TOTAL	8,000.00	7,700.00	6,000.00
100-710-8125	BUILDING IMPROVEMENTS	6,000.00	6,000.00	0.00
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	CAPITAL OUTLAY TOTAL	6,000.00	6,000.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	COMMUNITY CENTER TOTAL	36,800.00	36,650.00	9,000.00

## Civic Center (100-720)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-720-5010	SALARIES & WAGES	62,000.00	38,750.00	63,000.00
100-720-5015	OVERTIME WAGES	500.00	2,200.00	500.00
100-720-5110	PAYROLL TAXES	4,700.00	3,200.00	5,000.00
100-720-5120	MEDICAL INSURANCE	25,000.00	8,000.00	10,000.00
100-720-5130	RETIREMENT CONTRIBUTIONS	6,000.00	3,500.00	6,300.00
100-720-5310	PROFESSIONAL DEVELOPMENT	0.00	250.00	250.00
100-720-5400	UNIFORMS	200.00	300.00	300.00
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	PERSONNEL SERVICES TOTAL	98,400.00	56,200.00	85,350.00
100-720-6020	HOSPITALITY			
100-720-6090	MISCELLANEOUS	500.00	500.00	500.00
100-720-6115	CIVIC CENTER PROGRAMMING	500.00	500.00	500.00
100-720-6160	JANITORIAL SUPPLIES	3,000.00	3,000.00	3,000.00
100-720-6660	HAND EQUIPMENT & TOOLS	400.00	400.00	400.00
100-720-6710	FUEL		150.00	150.00
100-720-6720	VEHICLE MAINTENANCE	750.00	750.00	750.00
100-720-6730	BUILDING MAINTENANCE	2,500.00	2,500.00	2,500.00
100-720-6750	EQUIPMENT MAINTENANCE	500.00	500.00	500.00
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	COMMODITIES TOTAL	8,150.00	8,300.00	8,300.00
100-720-7170	LEGAL	250.00	500.00	500.00
100-720-7190	PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00
100-720-7622	COMMUNICATION	0.00	500.00	500.00
100-720-7624	GAS	10,000.00	10,200.00	10,500.00
100-720-7626	ELECTRICITY	25,000.00	28,000.00	30,000.00
100-720-7628	REFUSE	2,400.00	1,800.00	2,000.00
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	CONTRACTUAL SERVICES TOTAL	42,650.00	46,000.00	48,500.00
100-720-8110	EQUIPMENT	8,200.00	8,200.00	8,200.00
100-720-8300	COMPUTER HARDWARE		700.00	0.00
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	CAPITAL OUTLAY TOTAL	8,200.00	8,900.00	8,200.00
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**Civic Center (100-720)**

DEBT SERVICE TOTAL	0.00	0.00	0.00
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CIVIC CENTER TOTAL	157,400.00	119,400.00	150,350.00

## Aquatic Center (100-730)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-730-5010	SALARIES & WAGES	158,000.00	158,000.00	165,000.00
100-730-5015	OVERTIME WAGES	1,500.00	2,800.00	1,500.00
100-730-5110	PAYROLL TAXES	12,000.00	15,000.00	15,000.00
100-730-5120	MEDICAL INSURANCE	15,000.00	10,000.00	15,000.00
100-730-5130	RETIREMENT CONTRIBUTIONS	3,000.00	3,000.00	4,000.00
100-730-5310	PROFESSIONAL DEVELOPMENT	1,500.00	1,000.00	3,000.00
100-730-5400	UNIFORMS	5,000.00	2,200.00	2,500.00
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	PERSONNEL SERVICES TOTAL	196,000.00	192,000.00	206,000.00
100-730-6110	ADMINISTRATION SUPPLIES	4,000.00	4,000.00	4,000.00
100-730-6300	CONCESSION INVENTORY	19,000.00	19,000.00	19,000.00
100-730-6500	CHEMICALS	22,000.00	22,000.00	22,000.00
100-730-6600	SIGNS	500.00	500.00	500.00
100-730-6660	HAND EQUIPMENT & TOOLS	500.00	500.00	500.00
100-730-6730	BUILDING MAINTENANCE	12,000.00	8,000.00	12,000.00
100-730-6750	EQUIPMENT MAINTENANCE	15,000.00	18,000.00	15,000.00
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	COMMODITIES TOTAL	73,000.00	72,000.00	73,000.00
100-730-7110	PUBLIC RELATIONS	1,000.00	500.00	500.00
100-730-7130	PUBLICATIONS	2,000.00	425.00	425.00
100-730-7170	LEGAL	2,000.00	500.00	500.00
100-730-7190	PROFESSIONAL SERVICES	10,000.00	10,000.00	10,000.00
100-730-7430	SPECIAL EVENTS	3,500.00	3,500.00	3,500.00
100-730-7622	COMMUNICATION	8,300.00	8,300.00	8,300.00
100-730-7626	ELECTRICITY	48,000.00	40,000.00	42,000.00
100-730-7628	REFUSE	1,000.00	800.00	800.00
100-730-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	1,600.00	2,030.00	2,100.00
100-730-7770	CREDIT CARD FEES	3,200.00	1,000.00	1,000.00
100-730-7780	SUPPORT TRANSACTION FEES	4,200.00	6,800.00	6,800.00
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	CONTRACTUAL SERVICES TOTAL	84,800.00	73,855.00	75,925.00
100-730-8110	EQUIPMENT	12,000.00	10,000.00	10,000.00
100-730-8300	COMPUTER HARDWARE	500.00	675.00	500.00
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**Aquatic Center (100-730)**

CAPITAL OUTLAY TOTAL	12,500.00	10,675.00	10,500.00
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DEBT SERVICE TOTAL	0.00	0.00	0.00
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AQUATIC CENTER TOTAL	366,300.00	348,530.00	365,425.00

## Police Department (100-800)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-800-5010	SALARIES & WAGES	699,000.00	620,000.00	862,350.00
100-800-5015	OVERTIME WAGES	35,000.00	45,000.00	35,000.00
100-800-5110	PAYROLL TAXES	53,500.00	55,000.00	66,000.00
100-800-5120	MEDICAL INSURANCE	200,000.00	192,000.00	235,000.00
100-800-5130	RETIREMENT CONTRIBUTIONS	136,500.00	145,000.00	190,000.00
100-800-5310	PROFESSIONAL DEVELOPMENT	12,750.00	10,000.00	12,750.00
100-800-5400	UNIFORMS	7,000.00	7,000.00	14,500.00
100-800-5510	EMPLOYMENT CERTIFICATION	500.00	500.00	500.00
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	PERSONNEL SERVICES TOTAL	1,144,250.00	1,074,500.00	1,416,100.00
100-800-6010	EXPLORER PROGRAM EXPENSE	500.00	500.00	500.00
100-800-6040	GIFTS & DONATIONS	100.00	100.00	100.00
100-800-6090	MISCELLANEOUS	2,000.00	2,000.00	2,000.00
100-800-6110	ADMINISTRATION SUPPLIES	3,500.00	3,500.00	3,500.00
100-800-6120	PRINTING	1,000.00	1,000.00	1,000.00
100-800-6130	COMPUTER SOFTWARE	5,000.00	5,000.00	5,000.00
100-800-6140	POSTAGE	500.00	500.00	500.00
100-800-6150	EVIDENCE SUPPLIES	1,000.00	1,275.00	1,150.00
100-800-6160	JANITORIAL SUPPLIES	200.00	200.00	200.00
100-800-6220	FIRING RANGE	1,000.00	1,000.00	1,000.00
100-800-6240	CANINE SUPPLIES	3,000.00	3,000.00	3,000.00
100-800-6710	FUEL	25,000.00	25,000.00	25,000.00
100-800-6720	VEHICLE MAINTENANCE	14,000.00	14,000.00	14,000.00
100-800-6730	BUILDING MAINTENANCE	700.00	1,575.00	700.00
100-800-6750	EQUIPMENT MAINTENANCE	8,500.00	8,500.00	8,500.00
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	COMMODITIES TOTAL	66,000.00	67,150.00	66,150.00
100-800-7100	EMPLOYEE EXPENSE REIMBURSEMENT	100.00	100.00	100.00
100-800-7110	PUBLIC RELATIONS	3,500.00	3,500.00	3,500.00
100-800-7130	PUBLICATIONS	500.00	500.00	500.00
100-800-7170	LEGAL	25,000.00	25,000.00	5,000.00
100-800-7190	PROFESSIONAL SERVICES	5,000.00	5,000.00	2,000.00
100-800-7210	RENT	1,800.00	1,800.00	1,800.00
100-800-7500	CROSSING GUARD SERVICES	20,300.00	20,300.00	22,800.00
100-800-7622	COMMUNICATION	18,000.00	18,300.00	18,300.00

**Police Department (100-800)**

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-800-7624	GAS	750.00	750.00	750.00
100-800-7626	ELECTRICITY	7,800.00	8,000.00	8,000.00
100-800-7628	REFUSE	1,000.00	1,000.00	1,000.00
100-800-7700	MEMBERSHIPS, DUES, & SUBSCRIPTIONS	5,800.00	10,000.00	10,000.00
100-800-7900	COMMERCIAL INSURANCE	16,000.00	10,000.00	10,000.00
	CONTRACTUAL SERVICES TOTAL	105,550.00	104,250.00	83,750.00
100-800-8110	EQUIPMENT	2,650.00	26,420.00	26,420.00
100-800-8111	WEAPONS	8,000.00	8,000.00	8,000.00
100-800-8130	VEHICLES	56,300.00	43,040.00	35,000.00
100-800-8300	COMPUTER HARDWARE	0.00	3,700.00	0.00
	CAPITAL OUTLAY TOTAL	66,950.00	81,160.00	69,420.00
	DEBT SERVICE TOTAL	0.00	0.00	0.00
	POLICE TOTAL	1,382,750.00	1,327,060.00	1,635,420.00

## Animal Control (100-810)

NEW	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
100-810-5010	SALARIES & WAGES	42,000.00	51,000.00	52,300.00
100-810-5015	OVERTIME WAGES	0.00	2,600.00	0.00
100-810-5110	PAYROLL TAXES	3,200.00	3,200.00	4,000.00
100-810-5120	MEDICAL INSURANCE	10,000.00	10,000.00	11,500.00
100-810-5130	RETIREMENT CONTRIBUTIONS	3,000.00	14,000.00	12,000.00
100-810-5210	CONTRACT LABOR COSTS	150.00	150.00	0.00
100-810-5400	UNIFORMS	300.00	0.00	0.00
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	PERSONNEL SERVICES TOTAL	58,650.00	80,950.00	79,800.00
100-810-6110	ADMINISTRATION SUPPLIES	100.00	0.00	0.00
100-810-6140	POSTAGE	150.00	0.00	0.00
100-810-6250	ANIMAL SUPPLIES	250.00	250.00	250.00
100-810-6710	FUEL	600.00	600.00	600.00
100-810-6720	VEHICLE MAINTENANCE	1,000.00	1,000.00	1,000.00
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	COMMODITIES TOTAL	2,100.00	1,850.00	1,850.00
100-810-7190	PROFESSIONAL SERVICES	4,500.00	0.00	0.00
100-810-7530	KENNEL CHARGES	4,000.00	4,000.00	4,000.00
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	CONTRACTUAL SERVICES TOTAL	8,500.00	4,000.00	4,000.00
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	CAPITAL OUTLAY TOTAL	0.00	0.00	0.00
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	DEBT SERVICE TOTAL	0.00	0.00	0.00
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	ANIMAL CONTROL TOTAL	69,250.00	86,800.00	85,650.00

## SPECIAL HIGHWAY (205)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
205-000-4000	CARRYOVER - CONSOLIDATED HIGHWAY	494,700.00	669,345.00	703,890.00
205-000-4400	TAX-STATE CITY/COUNTY HWY FUND	168,300.00	175,000.00	180,490.00
205-000-4710	MISCELLANEOUS	0.00	0.00	0.00
205-000-4730	INTEREST EARNED	200.00	150.00	100.00
205-000-4760	GRANT REIMBURSEMENTS	48,000.00	48,245.00	48,245.00
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	REVENUE TOTAL	711,200.00	892,740.00	932,725.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
205-640-6600	SIGNS	5,000.00	5,000.00	5,000.00
205-640-6610	PIPES & FITTINGS	1,000.00	1,000.00	1,000.00
205-640-6630	STREET MATERIALS	50,000.00	50,000.00	50,000.00
205-640-6635	SALT & SAND	10,000.00	10,000.00	10,000.00
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	COMMODITIES TOTAL	66,000.00	66,000.00	66,000.00
205-640-7190	PROFESSIONAL SERVICES	0.00	0.00	0.00
205-640-7230	EQUIPMENT RENTAL	10,000.00	10,000.00	10,000.00
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	CONTRACTUAL SERVICES TOTAL	10,000.00	10,000.00	10,000.00
205-640-8000	CONSTRUCTION	250,000.00	64,850.00	205,615.00
205-640-8000	CAPITAL IMPROVEMENT-LINCOLN STR	48,000.00	48,000.00	48,000.00
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	CAPITAL OUTLAY TOTAL	298,000.00	112,850.00	253,615.00
205-000-8900	RESERVE	337,200.00	0.00	603,110.00
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	DEBT SERVICE TOTAL	337,200.00	0.00	603,110.00
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	EXPENDITURE TOTAL	711,200.00	188,850.00	932,725.00

## EXCISE TAX (206)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
206-000-4000	CARRYOVER	778,930.00	1,037,915.00	940,965.00
206-000-4614	FEES - EXCISE TAX	0.00	0.00	0.00
206-000-4730	INTEREST	4,300.00	4,500.00	4,000.00
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	REVENUE TOTAL	783,230.00	1,042,415.00	944,965.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
206-000-7150	ENGINEERING	107,280.00	0.00	0.00
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	CONTRACTUAL TOTAL	107,280.00	0.00	0.00
206-000-8900	RESERVE	574,500.00	0.00	845,915.00
206-000-9500	TRANSFERS	101,450.00	101,450.00	99,050.00
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	DEBT SERVICE TOTAL	675,950.00	101,450.00	944,965.00
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	EXPENDITURE TOTAL	783,230.00	101,450.00	944,965.00

## SPECIAL PARKS (210)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
210-000-4000	CARRYOVER	116,680.00	158,430.00	136,305.00
210-000-4440	TAX - ALCOHOLIC LIQUOR	6,000.00	14,295.00	10,000.00
210-000-4600	PARK IMPACT FEE	5,000.00	5,000.00	5,000.00
210-000-4765	STATE WILDLIFE & PARKS	1,030.00	1,030.00	1,030.00
210-000-4710	MISCELLANEOUS		0.00	0.00
210-000-4730	INTEREST	60.00	50.00	0.00
210-000-4750	DONATIONS		0.00	0.00
210-000-4760	GRANT REIMBURSEMENT		0.00	0.00
210-000-4800	TRANSFERRED FUNDS	8,000.00	16,000.00	16,000.00
	REVENUE TOTAL	136,770.00	194,805.00	168,335.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
210-620-6640	PARKS MATERIALS	4,000.00	4,000.00	4,000.00
210-620-6646	TREES & SHRUBS	1,500.00	1,500.00	1,500.00
210-620-6650	COMMUNITY FISHERY ASSISTANCE	3,320.00	3,000.00	3,000.00
	COMMODITIEA TOTAL	8,820.00	8,500.00	8,500.00
210-620-7170	LEGAL SERVICES	650.00	0.00	0.00
210-620-7110	PUBLIC RELATIONS	0.00	0.00	0.00
210-620-7190	PROFESSIONAL SERVICES	35,000.00	35,000.00	0.00
210-620-7700	MEMBERSHIPS/DUES/SUBSCRIPTIONS	0.00	0.00	0.00
	CONTRACTUAL TOTAL	35,650.00	35,000.00	0.00
210-620-8115	PLAYGROUND EQUIPMENT	0.00	0.00	0.00
210-620-8140	CAPTIAL IMPROVEMENT	25,000.00	15,000.00	79,500.00
	CAPITAL OUTLAY TOTAL	25,000.00	15,000.00	79,500.00
210-000-8900	RESERVE	67,300.00	0.00	80,335.00

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
	DEBT SERVICE TOTAL	67,300.00	0.00	80,335.00
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	EXPENDITURE TOTAL	136,770.00	58,500.00	168,335.00

## FIRE CONTRACT FUND (215)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
215-000-4000	CARRYOVER	52,435.00	74,470.00	51,595.00
215-000-4100	TAX-AD VALOREM (JOHNSON)	330,000.00	322,000.00	333,545.00
215-000-4105	TAX-AD VALOREM (MIAMI)	328,175.00	328,000.00	335,000.00
215-000-4101	TAX-DELINQUENT (JOHNSON)	0.00	2,555.00	0.00
215-000-4106	TAX DELINQUENT (MIAMI)	0.00	340.00	0.00
215-000-4120	TAX-MOTOR VEHICLE (JOHNSON)	27,000.00	20,000.00	18,000.00
215-000-4125	TAX-MOTOR VEHICLE (MIAMI)	28,000.00	25,000.00	20,400.00
215-000-4130	TAX-RECREATION VEHICLE (JO)	300.00	280.00	275.00
215-000-4135	TAX-RECREATION VEHICLE (MI)	250.00	250.00	200.00
215-000-4140	COMMERCIAL VEHICLE (JO)	800.00	750.00	625.00
215-000-4145	COMMERCIAL VEHICLE (MI)	800.00	750.00	625.00
215-000-4150	TAX- 16/20M TRUCKS(JO)	110.00	100.00	135.00
215-000-4155	TAX- 16/20M TRUCKS(MI)	0.00	0.00	0.00
215-000-4730	INTEREST EARNED	130.00	100.00	100.00
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	REVENUE TOTAL	768,000.00	774,595.00	760,500.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
215-000-6090	MISCELLANEOUS	0.00	0.00	0.00
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	COMMODITIES TOTAL	0.00	0.00	0.00
215-000-7170	LEGAL SERVICES	3,000.00	3,000.00	1,500.00
215-000-7310	JO CO FIRE DISTRICT SERVICES	735,000.00	720,000.00	756,000.00
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	CONTRACTUAL SERVICES TOTAL	738,000.00	723,000.00	757,500.00
215-000-8900	RESERVE FOR CONTRACT SHORTAGE	30,000.00		3,000.00
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	DEBT SERVICE TOTAL	30,000.00	0.00	3,000.00
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	EXPENDITURE TOTAL	768,000.00	723,000.00	760,500.00

## CEMETERY FUND (220)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
220-000-4000	CARRYOVER	95.00	195.00	1,190.00
220-000-4100	TAX-AD VALOREM (JOHNSON)	18,000.00	20,000.00	22,000.00
220-000-4105	TAX-AD VALOREM (MIAMI)	9,820.00	8,375.00	9,074.00
220-000-4101	TAX-DELINQUENT (JOHNSON)	0.00	55.00	0.00
220-000-4106	TAX DELINQUENT (MIAMI)	0.00	35.00	0.00
220-000-4120	TAX-MOTOR VEHICLE (JOHNSON)	750.00	800.00	855.00
220-000-4125	TAX-MOTOR VEHICLE (MIAMI)	750.00	650.00	800.00
220-000-4130	TAX-RECREATION VEHICLE (JO)	20.00	20.00	20.00
220-000-4135	TAX RECREATION VEHICLE (MI_	0.00	0.00	0.00
220-000-4140	COMMERCIAL VEHICLE (JO)	30.00	30.00	30.00
220-000-4145	COMMERCIAL VEHICLE (MI)	30.00	30.00	25.00
220-000-4145	TAX- 16/20M TRUCKS(JO)	5.00	0.00	6.00
220-000-4150	TAX- 16/20M TRUCKS(MI)	0.00	0.00	0.00
220-000-4730	INTEREST EARNED	0.00	0.00	0.00
220-000-4800	TRANSFERRED FUNDS	0.00	0.00	0.00
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	REVENUE TOTAL	29,500.00	30,190.00	34,000.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
220-000-7320	CEMETERY BOARD FUNDING	28,000.00	28,000.00	30,000.00
220-000-7170	LEGAL	0.00	1,000.00	1,500.00
220-000-7190	PROFESSIONAL SERVICES	0.00	0.00	0.00
220-000-7150	ENGINEERING SERVICES	0.00	0.00	0.00
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	CONTRACTUAL SERVICES TOTAL	28,000.00	29,000.00	31,500.00
220-000-8900	RESERVE	1,500.00	0.00	2,500.00
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	DEBT SERVICE TOTAL	1,500.00	0.00	2,500.00
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	EXPENDITURE TOTAL	29,500.00	29,000.00	34,000.00

## SPECIAL SALES TAX - CITY (225)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
225-000-4000	CARRYOVER	20,015.00	185,030.00	176,060.00
225-000-4301	SALES TAX - SPECIAL RECREATION	439,265.00	443,290.00	456,590.00
225-000-4351	USE TAX - SPECIAL RECREATION	0.00	0.00	0.00
225-000-4730	INTEREST	50.00	50.00	50.00
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	REVENUE TOTAL	459,330.00	628,370.00	632,700.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
225-000-8900	RESERVE	7,020.00	0.00	0.00
225-000-9500	TRANSFERS	452,310.00	452,310.00	632,700.00
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	DEBT SERVICE TOTAL	459,330.00	452,310.00	632,700.00
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	EXPENDITURE TOTAL	459,330.00	452,310.00	632,700.00

**SPECIAL SALES TAX - COUNTY (226)**

**REVENUE**

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
226-000-4000	CARRYOVER	45,945.00	48,070.00	52,390.00
226-000-4320	SALES TAX - JOCO SPECIAL	95,635.00	104,270.00	106,875.00
226-000-4373	USE TAX - JOCO SPECIAL	0.00	0.00	0.00
226-000-4730	INTEREST	50.00	50.00	50.00
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	REVENUE TOTAL	141,630.00	152,390.00	159,315.00

**EXPENDITURES**

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
226-000-8900	RESERVE	41,630.00		59,315.00
226-000-9500	TRANSFERS	100,000.00	100,000.00	100,000.00
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	DEBT SERVICE TOTAL	141,630.00	100,000.00	159,315.00
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	EXPENDITURE TOTAL	141,630.00	100,000.00	159,315.00

## DEBT SERVICE FUND (400)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
400-000-4000	CARRYOVER	18,730.00	154,045.00	280,250.00
400-000-4100	TAX AD VALOREM (JOHNSON)	180,000.00	204,500.00	100,000.00
400-000-4101	TAX-DELINQUENT (JOHNSON)	0.00	400.00	0.00
400-000-4105	TAX-AD VALOREM (MIAMI)	111,300.00	86,090.00	35,280.00
400-000-4106	TAX DELINQUENT (MIAMI)	0.00	140.00	0.00
400-000-4120	TAX-MOTOR VEHICLE (JOHNSON)	6,000.00	10,250.00	12,000.00
400-000-4125	TAX-MOTOR VEHICLE (MIAMI)	4,000.00	2,900.00	4,000.00
400-000-4130	TAX RECREATION VEHICLE (JO)	75.00	55.00	100.00
400-000-4135	TAX-RECREATION VEHICLE (MI)	0.00	20.00	85.00
400-000-4140	TAX-COMMERCIAL VEHICLE (MI)	305.00	260.00	275.00
400-000-4145	TAX-COMMERCIAL VEHICLE (MI)	0.00	140.00	200.00
400-000-4150	TAX- 16/20M TRUCKS(JO)	15.00	65.00	65.00
400-000-4210	SPEC ASSESSMENTS	825,000.00	805,000.00	1,007,000.00
400-000-4220	SPECIAL ASSESSMENTS - DELINQUENT	0.00	0.00	0.00
400-000-4740	BOND PROCEEDS	0.00	0.00	0.00
400-000-4730	OTHER INCOME-INTEREST	10.00	65.00	100.00
400-000-4745	BUILD AMERICA BONDS CREDIT	78,210.00	35,000.00	0.00
400-000-4840	TRANSFER FROM SALES TAX FUND	101,450.00	352,310.00	383,480.00
400-000-4800	TRANSFER FROM CAPITAL PROJECT	587,595.00	101,450.00	99,050.00
400-000-4830	TRANSFER FROM UTILITY FUNDS	352,310.00	555,555.00	513,390.00
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	REVENUE TOTAL	2,265,000.00	2,308,245.00	2,435,275.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
400-000-9010	PRINCIPAL REPAYMENT	1,845,000.00	1,353,035.00	1,787,475.00
400-000-9110	DEBT INTEREST	420,000.00	674,960.00	637,800.00
400-000-8900	RESERVE FOR FUTURE PROJECTS	0.00	0.00	10,000.00
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	DEBT SERVICE TOTAL	2,265,000.00	2,027,995.00	2,435,275.00
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	EXPENDITURE TOTAL	2,265,000.00	2,027,995.00	2,435,275.00

## WATER FUND (510)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
510-000-4000	CARRYOVER	678,300.00	921,520.00	802,895.00
510-000-4650	SYSTEM DEVELOPMENT FEES	9,190.00	9,190.00	0.00
510-000-4651	DEFERRED SYSTEM DEV FEES	63,435.00	107,485.00	58,100.00
510-000-4652	WATER UTILITY SALES	930,000.00	860,670.00	930,150.00
510-000-4653	WATER-RECONNECTION FEES	9,500.00	10,800.00	9,500.00
510-000-4655	WATER-INITIAL CONNECTION FEES	11,240.00	15,640.00	12,000.00
510-000-4656	PENALTIES/INTEREST	9,000.00	13,220.00	9,000.00
510-000-4657	MONTHLY SERVICE CHARGE	253,000.00	237,930.00	253,000.00
510-000-4710	OTHER-MISCELLANEOUS	0.00	825.00	0.00
510-000-4730	INTEREST ON IDLE FUNDS	450.00	1,650.00	500.00
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	REVENUE TOTAL	1,964,115.00	2,178,930.00	2,075,145.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
510-660-5010	WATER-PAYROLL	183,000.00	178,850.00	187,000.00
510-660-5015	OVERTIME - WATER	4,000.00	12,330.00	8,000.00
510-660-5110	PAYROLL TAXES	14,000.00	15,215.00	16,000.00
510-660-5120	MEDICAL INSURANCE	54,500.00	88,465.00	90,000.00
510-660-5130	RETIREMENT CONTRIBUTIONS	18,500.00	18,730.00	19,000.00
510-660-5310	TRAINING & SEMINARS	2,000.00	160.00	2,000.00
510-660-5400	UNIFORMS	1,000.00	820.00	1,000.00
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	PERSONNEL TOTAL	277,000.00	314,570.00	323,000.00
510-660-6090	MISCELLANEOUS	1,500.00	825.00	1,500.00
510-660-6110	ADMINISTRATIVE SUPPLIES	1,000.00	1,275.00	1,500.00
510-660-6120	PRINTING	2,500.00	275.00	2,500.00
510-660-6130	COMPUTER SOFTWARE	17,500.00	8,200.00	17,500.00
510-660-6140	POSTAGE	8,000.00	6,370.00	8,000.00
510-660-6500	CHEMICALS	1,500.00	1,000.00	1,500.00
510-660-6610	PIPES & FITTINGS	5,000.00	2,000.00	5,000.00
510-660-6615	WATERLINE REPAIRS	5,500.00	4,650.00	5,500.00
510-660-6620	METERS/SUPPLIES	70,000.00	70,000.00	70,000.00
510-660-6670	PERSONAL PROTECTION EQUIPMENT	2,000.00	0.00	2,000.00

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
510-660-6710	FUEL	6,500.00	5,200.00	6,500.00
510-660-6720	VEHICLE MAINTENANCE	3,500.00	1,000.00	3,500.00
510-660-6730	BUILDING MAINTENANCE	2,500.00	200.00	2,500.00
510-660-6750	EQUIPMENT MAINTENANCE	15,000.00	14,005.00	15,000.00
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	COMMODITIES TOTAL	142,000.00	115,000.00	142,500.00
510-660-7100	EMPLOYEE EXPENSE REIMBURSEMENT	1,000.00	0.00	1,000.00
510-660-7130	PUBLICATIONS	0.00	285.00	0.00
510-660-7140	AUDITING	4,000.00	3,700.00	4,000.00
510-660-7150	ENGINEERING SERVICES	10,000.00	9,200.00	15,000.00
510-660-7160	CONSULTING SERVICES	2,500.00	1,040.00	2,500.00
510-660-7170	LEGAL SERVICES	25,000.00	18,000.00	25,000.00
510-660-7190	PROFESSIONAL SERVICES	20,000.00	17,235.00	20,000.00
510-660-7560	LAB ANALYSIS	3,000.00	1,050.00	3,000.00
510-660-7580	WATER PURCHASES	390,000.00	365,400.00	390,000.00
510-660-7622	COMMUNICATION	9,000.00	8,115.00	9,000.00
510-660-7624	GAS	2,000.00	150.00	2,000.00
510-660-7626	ELECTRICITY	16,000.00	12,900.00	16,000.00
510-660-7628	REFUSE	700.00	630.00	700.00
510-660-7700	MEMBERSHIPS/DUES/SUBSCRIPTIONS	2,000.00	1,365.00	2,000.00
510-660-7715	HILLSDALE WATER QUALITY PROJ	3,500.00	3,500.00	3,500.00
510-660-7720	WATER PROTECTION FEE	10,000.00	5,000.00	10,000.00
510-660-7730	WATER PURCHASE/STATE FEES	65,000.00	60,500.00	65,000.00
510-660-7770	CREDIT CARD FEES	10,000.00	11,030.00	10,000.00
510-660-7785	COLLECTION SVC FEE	0.00	1,150.00	0.00
510-660-7900	COMMERCIAL INSURANCE	45,000.00	40,000.00	45,000.00
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	CONTRACTUAL TOTAL	618,700.00	560,250.00	623,700.00
510-660-8110	NEW EQUIPMENT	6,700.00	3,960.00	4,000.00
510-660-8130	VEHICLES	65,000.00	10,560.00	10,515.00
510-660-8300	COMPUTER HARDWARE	15,000.00	17,130.00	15,000.00
510-660-8900	CONTINGENCY EXPENDITURES	446,715.00	0.00	731,070.00
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	CAPITAL OUTLAY TOTAL	533,415.00	31,650.00	760,585.00
510-660-9010	DEBT PRINCIPAL REPAYMENT	260,000.00	260,000.00	137,700.00
510-660-9110	DEBT INTEREST	32,000.00	29,500.00	24,000.00
510-660-9115	DEBT REPAYMENT CHARGES	0.00	0.00	0.00

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
510-660-9500	TRANSFERS	101,000.00	65,065.00	63,660.00
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	DEBT SERVICE TOTAL	393,000.00	354,565.00	225,360.00
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	EXPENDITURE TOTAL	1,964,115.00	1,376,035.00	2,075,145.00

## WASTEWATER FUND (520)

### REVENUE

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
520-000-4000	CARRYOVER	1,625,115.00	2,670,885.00	2,961,145.00
520-000-4650	SYSTEM DEVELOPMENT FEES	611,625.00	553,375.00	553,375.00
520-000-4652	SEWER UTILITY SALES	1,355,000.00	1,388,645.00	1,390,000.00
520-000-4656	SEWER PENALTY	19,310.00	13,290.00	15,000.00
520-000-4657	MONTHLY SERVICE CHARGE	100,000.00	132,665.00	125,000.00
520-000-4730	INTEREST	1,350.00	2,055.00	1,350.00
520-000-4710	OTHER-MISCELLANEOUS	0.00	8,825.00	0.00
520-000-4800	TRANSFERRED FUNDS	0.00	0.00	0.00
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	REVENUE TOTAL	3,712,400.00	4,769,740.00	5,045,870.00

### EXPENDITURES

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
520-670-5010	SALARIES & WAGES	222,025.00	210,265.00	224,700.00
520-670-5015	OVERTIME WAGES	4,000.00	7,680.00	5,000.00
520-670-5110	PAYROLL TAXES	17,000.00	17,815.00	18,000.00
520-670-5120	MEDICAL INSURANCE	54,500.00	81,435.00	82,000.00
520-670-5130	RETIREMENT CONTRIBUTIONS	22,400.00	22,500.00	23,000.00
520-670-5310	TRAINING & SEMINARS	1,000.00	940.00	1,500.00
520-670-5400	UNIFORMS	1,000.00	560.00	1,000.00
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	PERSONNEL TOTAL	321,925.00	341,195.00	355,200.00
520-670-6090	MISCELLANEOUS	3,000.00	1,235.00	3,000.00
520-670-6110	ADMINISTRATIVE SUPPLIES	1,000.00	2,350.00	2,500.00
520-670-6120	PRINTING	0.00	0.00	0.00
520-670-6130	COMPUTER SOFTWARE	15,000.00	13,295.00	15,000.00
520-670-6140	POSTAGE	5,000.00	5,305.00	6,000.00
520-670-6230	LAB SUPPLIES	500.00	220.00	500.00
520-670-6500	CHEMICALS	15,000.00	8,475.00	15,000.00
520-670-6610	PIPES & FITTINGS	0.00	30.00	500.00
520-670-6660	HAND TOOLS & EQUIPMENT	1,800.00	1,755.00	1,800.00
520-670-6670	PERSONAL PROTECTION	2,000.00	320.00	2,000.00
520-670-6710	FUEL	8,500.00	6,540.00	8,500.00
520-670-6720	VEHICLE MAINTENANCE	2,500.00	6,145.00	2,500.00

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
520-670-6730	BUILDING MAINTENANCE	2,500.00	1,130.00	2,500.00
520-670-6750	EQUIPMENT MAINTENANCE	75,000.00	105,220.00	75,000.00
	COMMODITIES TOTAL	131,800.00	152,020.00	134,800.00
520-670-7100	MILEAGE/EXP REIMBURSEMENT	0.00	0.00	0.00
520-670-7130	PUBLICATIONS	100.00	665.00	250.00
520-670-7140	ANNUAL FINANCIAL AUDIT	4,000.00	0.00	4,000.00
520-670-7150	ENGINEERING SERVICES	5,000.00	11,715.00	5,000.00
520-670-7160	CONSULTING SERVICES	2,500.00	1,665.00	2,500.00
520-670-7170	LEGAL SERVICES	19,000.00	28,440.00	25,000.00
520-670-7190	PROFESSIONAL SERVICES	15,000.00	18,055.00	15,000.00
520-670-7560	LAB ANALYSIS	15,000.00	12,070.00	15,000.00
520-670-7570	SEWER CLEANING/PHOTOGRAPHY	5,000.00	3,350.00	5,000.00
520-670-7590	LINE MAINTENANCE	4,000.00	12,090.00	64,000.00
520-670-7595	LINE REPLACEMENT	12,500.00	220.00	12,500.00
520-670-7620	WATER UTILITIES	500.00	250.00	500.00
520-670-7622	TELEPHONE/COMMUNICATIONS	13,000.00	13,030.00	13,000.00
520-670-7624	GAS	3,000.00	2,210.00	3,000.00
520-670-7626	ELECTRICITY	125,000.00	141,400.00	140,000.00
520-670-7628	REFUSE	45,000.00	37,200.00	45,000.00
520-670-7730	STATE FEES/PERMITS	700.00	370.00	700.00
520-670-7700	MEMBERSIPS/DUES/SUBSCRIPTIONS	2,000.00	1,345.00	2,000.00
520-670-7770	CREDIT CARD FEES	10,000.00	18,105.00	20,000.00
520-670-7785	COLLECTION SERVICES FEE	0.00	1,635.00	1,500.00
520-670-7900	COMMERCIAL INSURANCE	45,000.00	30,100.00	45,000.00
	CONTRACTUAL TOTAL	326,300.00	333,915.00	418,950.00
520-670-8110	EQUIPMENT	18,000.00	103,405.00	18,000.00
520-670-8130	VEHICLES	45,000.00	62,150.00	45,000.00
520-670-8300	COMPUTER EQUIPMENT	14,500.00	0.00	12,000.00
520-670-8900	RESERVE	1,599,410.00	0.00	3,280,940.00
	CAPITAL OUTLAY TOTAL	1,676,910.00	165,555.00	3,355,940.00
520-670-9010	PRINCIPAL REPAYMENT	299,250.00	294,000.00	295,150.00
520-670-9110	DEBT INTEREST	32,000.00	31,420.00	36,100.00
520-670-9500	TRANSFERS	924,215.00	490,490.00	449,730.00

ACCOUNT	ACCOUNT TITLE	2019 BUDGET	2019 PROJECTED	2020 PROPOSED
	DEBT SERVICE TOTAL	1,255,465.00	815,910.00	780,980.00
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	EXPENDITURE TOTAL	3,712,400.00	1,808,595.00	5,045,870.00