CITY OF CRESTVIEW

OFFICE OF THE CITY CLERK
P.O. DRAWER 1209, CRESTVIEW, FLORIDA 32536
Phone # (850) 682 - 1560 Fax # (850) 682-8077

September 14, 2021
5:15 PM
Council Chambers

CITY COUNCIL PUBLIC HEARING

-

The Public is invited to view our meetings on the City of Crestview Live stream a at https://www.cityofcrestview.org or the City of Crestview Facebook Page. You may submit questions on any agenda item in advance (by 3:00 PM the day of the meeting, please) to cityclerk@cityofcrestview.org.

1. **Call to Order**
2. **Invocation, Pledge of Allegiance**
3. **Open Policy Making and Legislative Session**
4. **Approve Agenda**
5. **Public Hearings / Resolutions Tentative Millage and Budget**
   - 5.1. Tentative Millage Resolution 2021-13
   - 5.2. Tentative Budget Resolution 2021-14
6. **City Manager Report**
7. **Comments from the Mayor and Council**
8. **Comments from the Audience**
9. **Adjournment**

Note: The Presentations section is for items that were submitted by a citizen or group of Citizens no later than the Wednesday 2 weeks prior to the meeting to the Clerk's office for approval. These items will be scheduled under the section titles Presentations and Reports. Supporting documents must be submitted at this time to be on the regular agenda. All Action Item are for staff and elected officials only and must be submitted for approval no later than the Wednesday 10 days prior to the meeting. Those not listed on the regular agenda who wish to address the council should fill out a yellow card. The Card must be submitted to the City Clerk. Speaking time should be three minutes or less, large groups may designate a spokesperson. All remarks should be addressed to the Council as a whole and not to individual members. All meeting procedures are outlined in the Meeting Rules and Procedures brochure available outside the Chambers .If any person decides to appeal any decision made by the City Council with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The City Council of the City of Crestview, Florida does not discriminate upon the basis of any individual's disability status. Anyone requiring reasonable accommodation a s provided for in the American With Disabilities Act to insure access to and participation in the meeting should contact the Office of the City Clerk at (850)682-1560 prior to the meeting to make appropriate arrangements.

Any invocation that is offered before the official start of the City Council meeting shall be the voluntary offering of a private person, to and for the benefit of the City Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the City Council or the city staff, and the City is not allowed by law to endorse the religious beliefs or views of this, or any other speaker. Persons in attendance at the City Council meeting are invited to stand during the opening invocation and Pledge of Allegiance. However, such invitation shall not be construed as a demand, order, or any other type of command. No person in attendance at the meeting shall be required to participate in any opening invocation that is offered. A person may exit the City Council Chambers and return upon completion of the opening invocation if a person does not wish to participate in or witness the opening invocation.

CITY OF CRESTVIEW

Item # 5.1.

Staff Report

CITY COUNCIL MEETING DATE: September 14, 2021
TYPE OF AGENDA ITEM: Resolution

TO:	Mayor and City Council
CC:	City Manager, City Clerk, Staff and Attorney
FROM:	Gina Toussaint, Finance Director
DATE:	9/9/2021
SUBJECT:	Tentative Millage Resolution 2021-13

BACKGROUND:

The City has 65 to 80 days from the date of setting the proposed millage rate to hold a public hearing on its adoption as the tentative millage rate as required by Florida Statute 200.065.

DISCUSSION:

The proposed millage rate for Truth in Millage (TRIM) was set at 6.9466 by the City Council in the July 26, 2021 Regular Council Meeting and has been certified by the County Property Appraiser as having a gross taxable value for operating purposes not exempt from taxation with Okaloosa County of $1,418,144,240.

TRIM provides a very specific timetable as set by Florida Statutes for tentative millage adoption. If compliance with the specified timeframes is not met, the rollback rate of 6.5436 will apply resulting in ad valorem tax collections equal to the prior year.

Adoption for the Final Levying of Millage is scheduled for September 27, 2021 at 5:30p.m.

GOALS & OBJECTIVES

This item is consistent with the goals in A New View Strategic Plan 2020 as follows;
Foundational- these are the areas of focus that make up the necessary foundation of a successful local government.
Financial Sustainability- Achieve long term financial sustainability

Organizational Capacity, Effectiveness & Efficiency- To efficiently & effectively provide the highest quality of public services

Infrastructure- Satisfy current and future infrastructure needs

Communication- To engage, inform and educate public and staff

Quality of Life- these areas focus on the overall experience when provided by the city.
Community Character- Promote desirable growth with a hometown atmosphere

Safety- Ensure the continuous safety of citizens and visitors

Mobility- Provide safe, efficient and accessible means for mobility

Opportunity- Promote an environment that encourages economic and educational opportunity

Play- Expand recreational and entertainment activities within the City

Community Culture- Develop a specific identity for Crestview

FINANCIAL IMPACT

No effect on the current budget. Our current millage rate is 6.9466. Increase in revenues will be determined by the property values.

This will determine the ad valorem taxes received for the fiscal year 2022.

RECOMMENDED ACTION

Staff respectfully requests that council adopt Resolution 2021-13, adopting the tentative millage rate at 6.9466 for the fiscal year 2022.

Attachments

None

RESOLUTION: 2021-13

A RESOLUTION OF THE CITY OF CRESTVIEW, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF A MILLAGE OF 6.9466 FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City of Crestview of Okaloosa County Florida on September 14, 2021, adopted Fiscal Year Tentative Millage Rate following a public hearing as required by Florida Statute 200.065 and;

WHEREAS, The City of Crestview of Okaloosa County, Florida, held a public hearing as required by Florida Statute 200.065 and;

WHEREAS, The gross taxable value for operating purposes not exempt from taxation within Okaloosa County has been certified by the County Property Appraiser to the City of Crestview as $1,418,144,240 and;

WHEREAS, all other legal requirements have been met.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Crestview of Okaloosa County, Florida that:

1. The Fiscal Year 2022 operating millage rate is 6.9466, which is more than the rolled back rate of 6.5436 by 6.03%.

PASSED AND ADOPTED IN REGULAR SESSION THIS 14th DAY OF SEPTEMBER, 2021.

CITY OF CRESTVIEW, FLORIDA

JB Whitten, Mayor

Attest:

Elizabeth M. Roy, City Clerk

CITY OF CRESTVIEW Item # 5.2.

Staff Report

CITY COUNCIL MEETING DATE: September 14, 2021
TYPE OF AGENDA ITEM: Resolution

TO:	Mayor and City Council
CC:	City Manager, City Clerk, Staff and Attorney
FROM:	Gina Toussaint, Finance Director
DATE:	9/9/2021
SUBJECT:	Tentative Budget Resolution 2021-14

BACKGROUND:

The City has 65 to 80 days from the date of setting the proposed millage rate to hold a public hearing on the adoption of the tentative budget as required by Florida Statute 200.065.

DISCUSSION:

The proposed millage rate for Truth in Millage (TRIM) was set by City Council in the July 26, 2021 Regular Council Meeting and has been certified by the County Property Appraiser.

In a special budget workshop held on August 9, 2021, the proposed budget was presented to the Council projecting appropriations and revenue estimates of $57,260,199. The presentation provided such information as departmental expenditures, capital projects, proposed new positions and cash carryforward, etc.

At the direction of the City Council, staff moved forward with the budget adoption process.

TRIM provides a very specific timetable as set by Florida Statutes for tentative budget adoption. If compliance with the specified timeframes is not met, the millage rollback rate of 6.5436 will apply, resulting in ad valorem tax collections equal to the prior year.

Adoption for the Final Budget is scheduled for September 27, 2021 at 5:30pm.

GOALS & OBJECTIVES

This item is consistent with the goals in A New View Strategic Plan 2020 as follows;
Foundational- these are the areas of focus that make up the necessary foundation of a successful local government.
Financial Sustainability- Achieve long term financial sustainability

Organizational Capacity, Effectiveness & Efficiency- To efficiently & effectively provide the highest quality of public services

Infrastructure- Satisfy current and future infrastructure needs

Communication- To engage, inform and educate public and staff

Quality of Life- these areas focus on the overall experience when provided by the city.
Community Character- Promote desirable growth with a hometown atmosphere

Safety- Ensure the continuous safety of citizens and visitors

Mobility- Provide safe, efficient and accessible means for mobility

Opportunity- Promote an environment that encourages economic and educational opportunity

Play- Expand recreational and entertainment activities within the City

Community Culture- Develop a specific identity for Crestview

FINANCIAL IMPACT

No effect on the current budget. This budget will be in effect for the fiscal year 2022.

RECOMMENDED ACTION

Staff respectfully requests that Council adopt Resolution 2021-14, adopting the tentative budget of $57,260,199 for the fiscal year 2022.

Attachments

1. FY2022 Tentative Budget

RESOLUTION: 2021-14

A RESOLUTION OF THE CITY OF CRESTVIEW OF OKALOOSA COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City of Crestview of Okaloosa County, Florida on September 14, 2021 held a public hearing as required by Florida Statute 200.065, and;

WHEREAS, The City of Crestview of Okaloosa County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2022 in the amount of $57,260,199.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Crestview of Okaloosa County, Florida that:

1. The Fiscal Year 2022 Tentative Budget be adopted.

2. Appropriations may be transferred within funds for the purpose of equalization when needed by a budget transfer with the approval of the City Manager and the Finance Director as necessary.

3. The City Council during Fiscal Year 2022 may, by Resolution, make any amendments to the Budget adopted by this Resolution, as it may seem necessary and proper.

4. All Budget Amendments requesting additional expenditures must also identify the corresponding funding source.

5. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED IN REGULAR SESSION THIS 14th DAY OF SEPTEMBER 2021.

CITY OF CRESTVIEW, FLORIDA

Attest: JB Whitten, Mayor

ELIZABETH M. ROY, CITY CLERK

Projected Fund Balance (Cash) September 30, 2021

	General Fund	Building & Permitting Special Revenue	CDBG	Debt Service Fund	Utility Fund	Sanitation Fund	Storm Water	LETF Fund	Escrow Fund	CRA Fund	Investment Fund	Total
Pooled Cash as of 06/30/2021												
TOTAL POOLED CASH AT 06/30/2021	$17,389,250	$ 940,821	$(11,341)	$ 31,648	$ 3,228,116	$ 3,600,121	$ 51,515	$ 2,205	$ 2,913	$ (141,549)	$-	$ 25,093,700
Restricted Balances:												
Discretionary Sales Tax (1/2 Cent)	1,562,717											$ 1,562,717
Traffic Impact Fees	210,613											$ 210,613
Customer Deposits--Facility Rentals	35,085											$ 35,085
Reserved by Council (Gulf Power)	433,434											$ 433,434
Fire Department Reserve	0											$ -
FD Educational Monies (in 2021 Budget)	3,589											$ 3,589
Parks Reserve	65,000											$ 65,000
Recreational Fees	96,567											$ 96,567
Tree Replacement	6,600											$ 6,600
Magnolia Creek Funding Commitment	41,000											$ 41,000
Public Safety Impact Fees - Residential	29,200											$ 29,200
Public Safety Impact Fees - Commercial	0											$ -
Debt Service				0								$ -
Public Impact Fees				31,648								$ 31,648
Impact Fees - Water					1,197,771							$ 1,197,771
Impact Fees - Sewer					(156,770)							$ (156,770)
Annual Sewer Impact Fees					24,010							$ 24,010
State Revolving Fund					(247,100)							$ (247,100)
RRI Fund--15/16 W&S Bonds					250,000							$ 250,000
Customer Deposits--Utility Billing					834,311							$ 834,311
Reserve Policy Funding	5,321,775	600,000			1,500,000							$ 7,421,775
Replacement and Renewal					500,000	2,628,120						$ 3,128,120
Total Restricted Balances	**$ 7,805,580**	**$ 600,000**	**$-**	**$ 31,648**	**$ 3,902,222**	**$ 2,628,120**	**$-**	**$-**	**$-**	**$-**	**$-**	**$ 14,967,570**
Unrestricted Operating as of 06/30/2021	**$ 9,583,670**	**$ 340,821**	**$(11,341)**	**$ -**	**$ (674,106)**	**$ 972,001**	**$ 51,515**	**$ 2,205**	**$ 2,913**	**$ (141,549)**	**$-**	**$ 10,126,130**
Other Cash Accounts as of 06/30/2021												
Unrestricted:												
Red Light Camera	24,228											$ 24,228
General Fund SBA											658,163	$ 658,163
Utility Fund SBA											99,490	$ 99,490
Money Market Account										1,048,124		$ 1,048,124
												$-
Unrestricted Balance	**$ 24,228**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$ 1,048,124**	**$ 757,653**	**$ 1,830,005**
												$ -
Restricted:												$ -
Reserve				141,056								$ 141,056
Sinking				154,923	48,691							$ 203,614
Federal Forfeitures								288				$ 288
Flex	17,991											$ 17,991
MMA-Debt Proceeds Impact Fees					1,791,505							$ 1,791,505
Checking												
Utility Fund Customer Deposits											269,921	$ 269,921
Escrow Fund (Library Donor)									52,599			$ 52,599
Total Restricted Balances	**$ 17,991**	**$-**	**$-**	**$ 295,979**	**$ 1,840,196**	**$-**	**$-**	**$ 288**	**$-**	**$-**	**$-**	**$ 2,154,454**
TOTAL OTHER CASH AT 6/30/2020	**$ 42,219**	**$-**	**$-**	**$ 295,979**	**$ 1,840,196**	**$-**	**$-**	**$ 288**	**$-**	**$ 1,048,124**	**$ 757,653**	**$ 3,984,459**
TOTAL CASH AT 06/30/2021	$17,431,468	$940,821	($11,341)	$327,627	$5,068,312	$3,600,121	$51,515	$2,493	$2,913	$906,575	$757,653	$ 29,078,158
Unrestricted Cash as of 06/30//2021	**$9,607,897**	**$340,821**	**($11,341)**	**$0**	**($674,106)**	**$972,001**	**$51,515**	**$2,205**	**$2,913**	**$906,575**	**$757,653**	**$ 11,956,135**

Fund Balance (Cash) Projections for 09/30/21

	General Fund	Building & Permitting Special Revenue	CDBG	Debt Service Fund	Utility Fund	Sanitation Fund	Storm Water	LETF Fund	Escrow Fund	CRA Fund	Investment Fund	Total
Unrestricted Cash as of 06/30/2021	**$ 9,607,897**	**$ 340,821**	**$(11,341)**	**$ -**	**$ (674,106)**	**$ 972,001**	**$ 51,515**	**$ 2,205**	**$ 2,913**	**$ 906,575**	**$ 757,653**	**$ 11,956,135**
Projected Revenues & Expenditures												
Bypass Refund	800,000											
Revenues	6,375,453	303,377			1,979,682	619,883	78,082			157,836		$ 9,514,313
Expenditures	(2,887,332)	(84,797)			(1,269,044)	(582,603)	(53,734)			(42,735)		$ (4,920,245)
EST. UNRE. FUND BALANCE (CASH) AT 09/30/2021	**$13,896,019**	**$ 559,401**	**$(11,341)**	**$ -**	**$ 36,532**	**$ 1,009,282**	**$ 75,864**	**$ 2,205**	**$ 2,913**	**$ 1,021,677**	**$ 757,653**	**$ 17,350,203**
Other Projected Expenditures												
Brookmeade/Redstone Project 1/2 Cent	(899,000)											$ (899,000)
Walnut Ave. Relining 1/2 Cent	(150,000)											$ (150,000)
Hospital Drive	(997,000)											
Sinking Transfer (January - September)	(408,278)			(184,722)	(519,572)							$ (1,112,571)
Capital Imp. Bonds Regions Prepayment	(332,592)											$ (332,592)
Moulton Property Water Service Agreement					(198,606)							$ (198,606)
Parking Lot	(310,000)											$ (310,000)
Task Order - RIB Rerate Study					(240,500)							$ (240,500)
Golf Course Management & Repairs	(1,640,000)											$ (1,640,000)
Main Street Demolition	(29,477)											$ (29,477)
Elevated Water Tank					(2,646,000)							$ (2,646,000)
Circulation Desk	(26,221)											$ (26,221)
Emergency Purchase FD Engine 4 Repair	(27,000)											$ (27,000)
WWTP Emergency Repair					(305,000)							$ (305,000)
Other Projected Funding Sources												
Elevated Water Tank - to be financed					2,646,000							$ 2,646,000
PJ Adams Phase IV - to be financed					1,200,000							$ 1,200,000
Property purchase for sewer expansion - 1/2 sales tax					495,000							$ 495,000
ARPA					1,936,085							$ 1,936,085
EST. UNRE. FUND BALANCE (CASH) AT 09/30/2021	**$ 9,076,451**	**$ 559,401**	**$(11,341)**	**$ (184,722)**	**$ 2,403,939**	**$ 1,009,282**	**$ 75,864**	**$ 2,205**	**$ 2,913**	**$ 1,021,677**	**$ 757,653**	**$ 14,713,321**
Projected Unrestricted Fund Balance (Cash)	**$ 9,076,451**	**$ 559,401**	**$(11,341)**	**$ (184,722)**	**$ 2,403,939**	**$ 1,009,282**	**$ 75,864**	**$ 2,205**	**$ 2,913**	**$ 1,021,677**	**$ 757,653**	**$ 14,713,321**
Unused CARES Money included in unrestricted cash	$ 1,807,864											$ 1,807,864

2022 City of Crestview Budget Summary

Division	Revenue	Carry Forward/ Reserve/ Restricted	Grants & Aide	Debt Proceeds	From Restricted Funding Source	Personnel Expenses	Operating Expenses	Capital Expenses	Debt Contingency Transfers	Total
General Fund Summary										
0012- Mayor	$ -	$ -	$ -	$ -	$ -	$ 93,562	$ 13,747	$ -	$ -	$ (107,309)
0213-Clerk	$ -	$ -	$ -	$ -	$ -	$ 130,103	$ 34,650	$ -	$ -	$ (164,753)
0311-G&A	$ 20,765,032	$ 1,880,909	$ -	$ -	$ 39,000	$ 79,324	$ 571,760	$ 85,552	$ 2,197,109	$ 19,751,196
0412-City Manager	$ -	$ -	$ -	$ -	$ -	$ 267,695	$ 28,350	$ -	$ -	$ (296,045)
0413-Human Resources	$ -	$ -	$ -	$ -	$ -	$ 242,745	$ 93,340	$ -	$ -	$ (336,085)
0416- Information	$ -	$ -	$ -	$ -	$ -	$ 181,169	$ 418,953	$ 98,600	$ -	$ (698,722)
0419-PIO	$ -	$ -	$ -	$ -	$ -	$ 129,421	$ 12,405	$ -	$ -	$ (141,826)
0510-PS Administration	$ -	$ -	$ -	$ -	$ -	$ 227,403	$ 112,465	$ -	$ -	$ (339,868)
001-0610-Fleet	$ -	$ -	$ -	$ -	$ -	$ 208,479	$ 58,250	$ 45,113	$ -	$ (311,842)
001-0721-Police	$ 286,500	$ -	$ -	$ -	$ -	$ 4,521,639	$ 1,071,934	$ 419,267	$ -	$ (5,726,340)
001-0822-Fire	$ 15,500	$ -	$ -	$ -	$ 109,590	$ 4,276,806	$ 434,293	$ -	$ 109,590	$ (4,695,599)
001-0000 Dispatch	$ -	$ -	$ -	$ -	$ -	$ 958,118	$ 138,315	$ -	$ -	$ (1,096,433)
001-1141-Streets	$ 120,000	$ -	$ -	$ -	$ 732,269	$ 770,064	$ 789,265	$ 767,639	$ -	$ (1,474,699)
001-1142-1/2 Sales Tax	$ -	$ -	$ -	$ -	$ 2,921,908	$ -	$ -	$ -	$ 2,921,908	$ -
001-1424-Code	$ 15,000	$ -	$ -	$ -	$ -	$ 112,529	$ 25,215	$ -	$ -	$ (122,744)
001-2319-Facilities	$ -	$ -	$ -	$ -	$ -	$ 826,910	$ 371,530	$ 37,601	$ -	$ (1,236,041)
001-2413-Finance	$ -	$ -	$ -	$ -	$ -	$ 563,917	$ 28,630	$ -	$ -	$ (592,547)
001-2515-Planning	$ 125,000	$ -	$ -	$ -	$ -	$ 626,050	$ 195,471	$ 7,171	$ -	$ (703,692)
001-2772-CRES Admin	$ -	$ -	$ -	$ -	$ -	$ 187,922	$ 15,615	$ -	$ -	$ (203,537)
001-2773-Athletics	$ 130,500	$ -	$ -	$ -	$ -	$ 313,228	$ 435,478	$ 40,163	$ -	$ (658,369)
001-2774-Library	$ 126,000	$ -	$ -	$ -	$ -	$ 580,433	$ 186,419	$ 36,500	$ -	$ (677,352)
001-2275-Special Events	$ 42,000	$ -	$ -	$ -	$ -	$ 53,187	$ 84,638	$ -	$ -	$ (95,825)
001-2776-Cultural Serv	$ -	$ -	$ -	$ -	$ -	$ 59,972	$ 11,595	$ -	$ -	$ (71,567)
Totals	$ 21,625,532	$ 1,880,909	$ -	$ -	$ 3,802,767	$ 15,410,677	$ 5,132,318	$ 1,537,606	$ 5,228,607	$ 0
Building & Permitting Special Revenue Summary										
125-2624 Permitting	$ 579,430	$ 163,898	$ -	$ -	$ -	$ 453,734	$ 112,296	$ 89,430	$ 87,867	$ 0
Totals	$ 579,430	$ 163,898	$ -	$ -	$ -	$ 453,734	$ 112,296	$ 89,430	$ 87,867	$ 0
Community Development Block Grant										
150-2854 CDBG	$ -	$ 44,000	$ 170,025	$ -	$ -	$ -	$ 170,025	$ 44,000	$ -	$ -
Totals	$ -	$ 44,000	$ 170,025	$ -	$ -	$ -	$ 170,025	$ 44,000	$ -	$ -
Debt Service Fund										
220-0213 Debt Service	$ 283,741	$ -	$ -		$ -	$ -	$ 283,741	$ -	$ -	$ -
Totals	$ 283,741	$ -	$ -	$ -	$ -	$ -	$ 283,741	$ -	$ -	$ -
Capital Improvements Fund										
301 - Capital Projects	$ 450,809	$ -	$ 2,223,384	$ 7,800,000	$ 1,192,896	$ -	$ -	$ 11,667,089	$ -	$ -
Totals	$ 450,809	$ -	$ 2,223,384	$ 7,800,000	$ 1,192,896	$ -	$ -	$ 11,667,089	$ -	$ -
Utility Fund Summary										
440-0311 G&A	$ 577,536	$ 720,105	$ 1,408,271	$ -	$ 430,000	$ -	$ 318,620	$ -	$ 4,898,555	$ (2,081,263)
440-0510 Administration	$ -	$ -	$ -	$ -	$ -	$ 602,016	$ 145,063	$ -	$ -	$ (747,079)
Service	$ -	$ -	$ -		$ -	$ 376,279	$ 92,550	$ -	$ -	$ (468,829)
440-1633 Water	$ 3,314,327	$ -	$ -	$ -	$ -	$ 687,028	$ 712,651	$ 140,470	$ 300,000	$ 1,474,178
440-1735 Sewer	$ 4,359,680	$ -	$ -	$ -	$ -	$ 631,097	$ 575,974	$ 115,116		$ 3,037,493
440-1935 Wastewater	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,214,499	$ -	$ -	$ (1,214,499)
Totals	$ 8,251,543	$ 720,105	$ 1,408,271	$ -	$ 430,000	$ 2,296,420	$ 3,059,357	$ 255,586	$ 5,198,555	$ 0
Sanitation Fund										
441- Sanitation	$ 4,263,000	$ -	$ -	$ -	$ -	$ -	$ 4,003,000	$ -	$ 260,000	$ -
Totals	$ 4,263,000	$ -	$ -	$ -	$ -	$ -	$ 4,003,000	$ -	$ 260,000	$ -
Stormwater Utility										
442- Stormwater	$ 413,262	$ -	$ -	$ -	$ 220,000	$ 291,325	$ 112,568	$ 229,369	$ -	$ (0)
Totals	$ 413,262	$ -	$ -	$ -	$ 220,000	$ 291,325	$ 112,568	$ 229,369	$ -	$ (0)
Community Redevelopment Agency										
670-0311 CRA	$ 254,950	$ 831,677	$ 250,000	$ -	$ -	$ -	$ 507,650	$ 509,977	$ 319,000	$ -
Totals	$ 254,950	$ 831,677	$ 250,000	$ -	$ -	$ -	$ 507,650	$ 509,977	$ 319,000	$ -
Totals	**$ 36,122,267**	**$ 3,640,589**	**$ 4,051,680**	**$ 7,800,000**	**$ 5,645,663**	**$ 18,452,157**	**$ 13,380,955**	**$ 14,333,057**	**$ 11,094,029**	**$ 0**

9/8/2021

Total Budget $ 57,260,199

General Fund Summary

	*Revenue	Carry Forward	Grants & Aide	*Debt Proceeds	From Restricted Funding Source	Personnel Expenses	Operating Expenses	Capital Expenses	Debt, Contingency & Transfers	Total
0012- Mayor	$ -	$ -	$ -	$ -	$ -	$ 93,562	$ 13,747	$ -	$ -	$ (107,309)
0213-Clerk	$ -	$ -	$ -	$ -	$ -	$ 130,103	$ 34,650	$ -		$ (164,753)
0311-G&A	$ 20,765,032	$ 1,880,909	$ -	$ -	$ 39,000	$ 79,324	$ 571,760	$ 85,552	$ 2,197,109	$ 19,751,196
0412-City Manager	$ -	$ -	$ -	$ -	$ -	$ 267,695	$ 28,350	$ -	$ -	$ (296,045)
0413-Human Resources	$ -	$ -	$ -	$ -	$ -	$ 242,745	$ 93,340	$ -	$ -	$ (336,085)
0416- Information Technology	$ -	$ -	$ -	$ -	$ -	$ 181,169	$ 418,953	$ 98,600	$ -	$ (698,722)
0419-PIO	$ -	$ -	$ -	$ -	$ -	$ 129,421	$ 12,405	$ -	$ -	$ (141,826)
0510-PS Administration	$ -	$ -	$ -	$ -	$ -	$ 227,403	$ 112,465	$ -	$ -	$ (339,868)
0610-Fleet	$ -	$ -	$ -	$ -	$ -	$ 208,479	$ 58,250	$ 45,113	$ -	$ (311,842)
0721-Police	$ 286,500	$ -	$ -	$ -	$ -	$ 4,521,639	$ 1,071,934	$ 419,267	$ -	$ (5,726,340)
0822-Fire	$ 15,500	$ -	$ -	$ -	$ 109,590	$ 4,276,806	$ 434,293	$ -	$ 109,590	$ (4,695,599)
DISPATCH	$ -	$ -	$ -	$ -	$ -	$ 958,118	$ 138,315	$ -	$ -	$ (1,096,433)
1141-Streets	$ 120,000	$ -	$ -	$ -	$ 732,269	$ 770,064	$ 789,265	$ 767,639	$ -	$ (1,474,699)
1142-1/2 Sales Tax	$ -	$ -	$ -	$ -	$ 2,921,908	$ -	$ -	$ -	$ 2,921,908	$ -
1424-Code Enforcement	$ 15,000	$ -	$ -	$ -	$ -	$ 112,529	$ 25,215	$ -	$ -	$ (122,744)
2319-Facilities	$ -	$ -	$ -	$ -	$ -	$ 826,910	$ 371,530	$ 37,601	$ -	$ (1,236,041)
2413-Finance	$ -	$ -	$ -	$ -	$ -	$ 563,917	$ 28,630	$ -	$ -	$ (592,547)
2515-Planning	$ 125,000	$ -	$ -	$ -	$ -	$ 626,050	$ 195,471	$ 7,171	$ -	$ (703,692)
2772-CRES Admin	$ -	$ -	$ -	$ -	$ -	$ 187,922	$ 15,615	$ -	$ -	$ (203,537)
2773-Athletics	$ 130,500	$ -	$ -	$ -	$ -	$ 313,228	$ 435,478	$ 40,163	$ -	$ (658,369)
2774-Library	$ 126,000	$ -	$ -	$ -	$ -	$ 580,433	$ 186,419	$ 36,500	$ -	$ (677,352)
2275-Special Events	$ 42,000	$ -	$ -	$ -	$ -	$ 53,187	$ 84,638	$ -	$ -	$ (95,825)
2776-Cultural Serv.	$ -	$ -	$ -	$ -	$ -	$ 59,972	$ 11,595	$ -	$ -	$ (71,567)
Totals	$ 21,625,532	$ 1,880,909	$ -	$ -	$ 3,802,767	$ 15,410,677	$ 5,132,318	$ 1,537,606	$ 5,228,607	$ 0

Total Operating & Capital	$ 6,669,924		
Total Expenses	$ 22,080,601		
	20%	25%	30%
Reserve Calculation	$ 4,108,599	$ 5,135,749	$ 6,162,898

Contingency Calculation- 5% Operating minus .5 Cent	$ 256,616
	$ 65,000
	$ 321,616

001-0311 General Administrative

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$7,436,394	$8,019,187	$8,593,691	311 0000	Ad Valorem Taxes			$9,358,717	$9,358,717	9%
$3,709	$3,511	$3,500	311 3000	Ad Valorem Penalties			$3,500	$3,500	0%
$3,157,973	$3,232,128	$3,165,500	314 0000	Service Taxes			$3,225,000	$3,225,000	2%
$1,825,970	$1,494,553	$1,400,000	323 0000	Franchise Fees			$1,500,000	$1,500,000	7%
$3,727,947	$3,606,213	$3,500,000	335 0000	Revenue Sharing			$4,376,424	$4,376,424	25%
$52,469	$0	$52,000	339 0000	Payment in Lieu of Tax			$52,000	$52,000	0%
$333,449	$191,070	$188,000	369 0000	Miscellaneous fees			$200,000	$200,000	6%
$13,200	$8,000	$7,500	324 1200	Public Safety Impact Fee Com			$7,500	$7,500	0%
$31,400	$29,200	$31,500	324 1100	Public Safety Impact Fee Res			$31,500	$31,500	0%
		$85,000	381 0100	Permitting Cost Allocation			$85,000	$85,000	0%
		$19,000	381 0200	CRA Cost Allocation			$19,000	$19,000	0%
		$0	381 0300	Stormwater Cost Allocation			$0	$0	0%
		$625,000	381 0400	Utility Cost Allocation			$625,000	$625,000	0%
		$100,000	381 0500	Solid Waste Allocation			$100,000	$100,000	0%
		$32,900	381 0600	CDBG Admin Allocation			$34,005	$34,005	3%
		$903,554	389 9001	Cash Carry Forward			$1,880,909	$1,880,909	108%
		$110,000	389 9002	Recreation Reserve Funds			$0	$0	-100%
		$4,707	389 9003	Fire Education Reserve			$0	$0	-100%
		$0	334 7000	State Grant Revenue			$0	$0	0%
				Transfer from 1/2 Cent Tax			$1,186,386	$1,186,386	0%
$16,582,511	$16,583,862	$18,821,852		**Total Revenues**				**$22,684,941**	21%
				Personnel Expenses					
				Full Time Equivalent Employees	**5**				
$12,390	$12,600	$25,200	511 1100	Executive Salaries				$25,200	0%
$31,000	$31,000	$31,000	511 1300	Other Salaries and Wages				$31,000	0%
$3,305	$3,325	$4,299	511 2100	FICA Taxes				$4,299	0%
$6,008	$9,115	$18,779	511 2300	Life & Health Insurance				$18,779	0%
$29	$24	$45	511 2400	Workers Compensation				$45	1%
$52,731	**$56,064**	**$79,323**		**Total Personnel Expenses**				**$79,324**	**0%**
				Operating Expenses					
$23,854	$33,403	$48,000	511 3101	**Legal Fees**				$65,000	35%
$23,400	$26,900	$60,000	511 3200	**Auditing Fees**				$60,000	0%
$183,288	$170,431	$182,736	511 3400	**Contractual Services**				$123,736	-32%
$231	$99	$528	511 3402	**Pest Control**				$528	0%
$7,569	$202	$31,955	511 4000	**Travel and Per Diem**				$31,955	0%
$2,280	$2,795	$11,558	511 4100	**Communications**				$11,558	0%
$2,579	$1,713	$8,400	511 4300	**Utilities**				$8,400	0%

001-0311 General Administrative

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number			Quantity	Unit Cost	Department	Department Totals	% of Change
$1,608	$7,447	$9,920	511	4400	**Rentals & Leases**				$9,920	0%
$163,675	$275,483	$80,611	511	4500	**Insurance**				$168,999	110%
$41	$66	$500	511	4600	**Repairs & Maintenance**				$500	0%
$12,330	$61,007	$20,000	511	4900	**Other Current Charges**				$25,000	25%
$450	$222	$300	511	5100	**Office Supplies**				$300	0%
$22,244	$13,670	$7,796	511	5200	**Operating Supplies**				$4,796	-38%
$12,936	$17,057	$2,500	511	5203	**Advertising**				$2,500	0%
$6,758	$10,753	$15,767	511	5400	**Dues & Subscriptions**				$12,768	-19%
$1,592	$159	$2,700	511	5402	**Dinners, Events, ETC**				$2,700	0%
$450	$754	$3,100	511	5600	**Training**				$43,100	1290%
$466,158	**$622,482**	**$486,371**			**Total Operating Expenses**				**$571,760**	18%
					Capital Expenses					
	$1,061,714	$0	511	6100	**Land**				$75,000	**0%**
	$0	$0	511	6401	**Capital Lease**				$10,552	0%
	$8,000,000	$0	511	6500	**CIP**				$0	0%
$0	**$9,061,714**	**$0**			**Capital Expenses**				**$85,552**	0%
					Debt, Grants and Transfers					
			511	6700	**Debt Service**	*			$1,186,386	
$6,750	$10,000	$20,000	511	8200	**Aid to Private Organizations**				$35,000	75%
$138,205	$2,603,106	$480,547	581	9000	Transfers				$615,107	28%
	$68,699	$285,000	511	9500	**Contingencies**				$321,616	13%
	$0	$16,061	511	9900	**Reserves**				$39,000	143%
$144,955	**$2,681,804**	**$801,608**			**Total Debt, Grants and Transfers**				**$2,197,109**	174%
$663,844	**$12,422,064**	**$1,367,302**			**Total Expenses**				**$2,933,745**	115%
$15,918,667	**$4,161,798**	**$17,454,550**			**Net Revenue / Expenses**				**$19,751,196**	13%

Restricted Funds Public Safety Impact Fee

* Indicates 1/2 Cent Sales Tax Items

001-0112 Mayor

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$0		$0			**Total Revenues**					0%
					Personnel Expenses					
					Full Time Equivalent Employees	**2**				
$20,308	$20,385	$20,000	512	1100	Executive Salaries				$20,000	0%
$26,398	$44,281	$44,995	512	1200	Regular Wages				$47,282	5%
		$930	512		Sick Leave Buy Back				$977	5%
$1,669	$2,169	$3,347	512	1201	Holiday Pay				$3,517	5%
$47	$76	$0	512	1400	Overtime pay				$0	0%
	$0	$0	512	1700	Compensation Time				$0	0%
$3,630	$5,001	$5,299	512	2100	FICA Taxes				$5,491	4%
$2,615	$5,843	$6,257	512	2200	Retirement Contributions				$6,576	5%
$10,231	$8,953	$9,410	512	2300	Life & Health Insurance				$9,590	2%
$110	$126	$125	512	2400	Workers Compensation				$129	3%
			512	2500	Unemployment					
$65,008	**$86,834**	**$90,363**			**Total Personnel Expenses**				**$93,562**	**4%**
					Operating Expenses					
$1,500		$2,150	512	4000	**Travel and Per Diem**				$2,150	0%
$1,490			512	4100	**Communications**				$1,810	0%
$539		$50	512	4200	**Postage**				$50	0%
$2,680		$2,700	512	4300	**Utilities**				$2,700	0%
$2,198		$4,400	512	4400	**Rentals & Leases**				$4,400	0%
$0		$500	512	4800	**Promotional Activities**				$1,000	100%
$0		$250	512	5100	**Office Supplies**				$250	0%
		$325	512	5201	**Uniforms**				$325	0%
$260		$160	512	5203	**Advertising**				$410	156%
$979		$652	512	5400	**Dues & Subscriptions**				$652	0%
$14,019		**$11,187**			**Total Operating Expenses**				**$13,747**	**23%**
					Capital Expenses					

001-0112 Mayor

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$0		$0		**Capital Expenses**				$0	0%
$79,027		$101,550		**Total Expenses**				$107,309	6%
-$79,027		-$101,550		**Net Revenue / Expenses**				-$107,309	6%

001-0213 City Clerk

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$0	$0	$0			**Total Revenues**					0%
					Personnel Expenses					
					Full Time Equivalent Employees	**2**				
$57,749	$60,612	$57,364	513	1100	Executive Salaries				$58,511	2%
$94,877	$39,801	$37,521	513	1200	Regular Wages				$40,632	8%
	$0	$722	513		Sick Leave Buy Back				$781	8%
$5,105	$1,976	$6,864	513	1201	Holiday Pay				$7,165	4%
	$0	$0	513	1400	Overtime pay				$0	0%
$11,675	$7,630	$7,640	513	2100	FICA Taxes				$7,977	4%
$9,011	$5,271	$4,857	513	2200	Retirement Contributions				$5,259	8%
$29,308	$20,285	$18,363	513	2300	Life & Health Insurance				$9,590	-48%
$360	$194	$180	513	2400	Workers Compensation				$188	4%
$208,086	**$135,768**	**$133,511**			**Total Personnel Expenses**				**$130,103**	**-3%**
					Operating Expenses					
$0	$59	$1,145	513	4000	**Travel and Per Diem**				$1,145	0%
$4,767	$5,013	$4,077	513	4100	**Communications**				$2,075	-49%
$3,665	$4,591	$4,200	513	4200	**Postage**				$4,700	12%
$3,471	$2,600	$2,460	513	4300	**Utilities**				$2,660	8%
$6,394	$1,475	$6,000	513	4400	**Rentals & Leases**				$2,400	-60%
$419	$0	$600	513	4600	**Repairs & Maintenance**				$500	-17%
$200	$114	$0	513	4611	**Repairs Auto**				$100	0%
$0	$26,558	$7,000	513	4603	**Software**				$8,500	21%
$236	$4,294	$1,200	513	4700	**Printing**				$1,200	0%
$0	$0	$0	513	4800	**Special Events**				$1,500	0%
$8,784	$3,589	$10,000	513	5100	**Office Supplies**				$500	-95%
$8,121	$9,138	$6,200	513	5200	**Operating Supplies**				$8,000	29%
$0	$69	$200	513	5201	**Uniforms**				$200	0%

001-0213 City Clerk

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$125	$95	$240	513	5202	**Fuel**				$240	0%
$0	$0	$500	513	5203	**Advertising**				$500	0%
$913	$21,400	$3,525	513	5400	**Dues & Subscriptions**				$250	-93%
$200	$0	$180	513	5600	**Training**				$180	0%
$37,364	**$78,996**	**$47,527**			**Total Operating Expenses**				**$34,650**	**-27%**
					Capital Expenses					
$0	$0	$0	513	6300	**Improvements/Not buildings**				$0	0%
$43,811	$0	$0	513	6400	**Equipment**				$0	0%
$0	**$0**	**$0**			**Capital Expenses**				**$0**	0%
$37,364	**$78,996**	**$181,038**			**Total Expenses**				**$164,753**	-9%
-$37,364	**-$78,996**	**-$181,038**			**Net Revenue / Expenses**				**-$164,753**	-9%

001-0412 City Manager

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$0	$0	$0			**Total Revenue**					**0%**
					Personnel Expenses					
					Full Time Equivalent Employees	**2**				
$105,604	$122,943	$113,922	512	1100	Executive Salaries				$117,341	3%
	$5,547	$6,923	512	1101	Executive Holiday Pay				$8,728	26%
$63,511	$3,774	$38,892	512	1200	Regular Wages				$47,217	21%
			512		Sick Leave Buy Back				$3,400	0%
$4,919	$0	$8,474	512	1201	Holiday Pay				$3,512	-59%
$56	$0	$0	512	1400	Overtime pay				$0	0%
$11,940	$8,268	$12,740	512	2100	FICA Taxes				$13,785	8%
$19,609	$23,156	$36,619	512	2200	Retirement Contributions				$38,818	6%
$18,909	$18,385	$38,239	512	2300	Life & Health Insurance				$34,569	-10%
$375	$230	$300	512	2400	Workers Compensation				$324	8%
$224,922	**$182,303**	**$256,109**			**Total Personnel Expenses**				**$267,695**	**5%**
					Operating Expenses					
$4,000	$0	$4,000	512	3400	**Contractual Services**				$0	-100%
$5,895	$5,298	$8,025	512	4000	**Travel and Per Diem**				$3,225	-60%
$5,279	$7,181	$2,746	512	4100	**Communications**				$2,700	-2%
$0	$996	$400	512	4400	**Rentals & Leases**				$400	0%
$0	$0	$0	512	4500	**Insurance**				$450	0%
$0	$0	$0	512	4611	**Repairs - Auto**				$750	0%
$0	$0	$0	512	4800	**Promotional Activities**				$4,000	0%
$419	$415	$500	512	5100	**Office Supplies**				$500	0%
$9,250	$5,130	$1,500	512	5200	**Operating Supplies**				$300	-80%
$0	$0	$200	512	5201	**Uniforms**				$200	0%
$0	$0	$50	512	5202	**Fuel**				$1,250	2400%
$0	$0	$250	512	5218	**Rewards & Recognition**				$3,250	1200%

001-0412 City Manager

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$960	$224	$1,825	512	5400	**Dues & Subscriptions**				$1,825	0%
	$7,640	$9,500	512	5600	**Training**				$9,500	0%
$26,079	**$26,985**	**$28,996**			**Total Operating Expenses**				**$28,350**	**-2%**
					Capital Expenses					
$5,748	$0	$0	512	6400	**Equipment**				$0	
$5,748	**$0**	**$0**			**Capital Expenses**				**$0**	**0%**
$256,749	**$209,288**	**$285,105**			**Total Expenses**				**$296,045**	**4%**
-$256,749	**-$209,288**	**-$285,105**			**Net Revenue / Expenses**				**-$296,045**	**4%**

001-0413 Human Resources

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$0	$0	$0			**Total Revenues**					**0%**
					Personnel Expenses					
					Full Time Equivalent Employees	**3**				
	$60,816	$112,828	512	1200	Regular Wages				$162,844	44%
	$0	$2,331	512		Sick Leave Buy Back				$3,365	44%
	$2,451	$8,392	512	1201	Holiday Pay				$12,112	44%
	$0	$0	512	1400	Overtime pay				$0	0%
	$0	$0	512	1500	Incentive Pay				$0	0%
	$4,556	$9,452	512	2100	FICA Taxes				$13,642	44%
	$7,719	$15,691	512	2200	Retirement Contributions				$22,647	44%
	$9,589	$22,661	512	2300	Life & Health Insurance				$27,814	23%
	$115	$222	512	2400	Workers Compensation				$321	45%
$0	**$85,246**	**$171,577**			**Total Personnel Expenses**				**$242,745**	**41%**
					Operating Expenses					
	$0	$785	512	4000	**Travel and Per Diem**				$885	-100%
	$0	$1,060	512	4100	**Communications**				$3,955	273%
	$0	$450		4400	**Rentals & Leases**				$450	0%
	$0	$3,000	512	4500	**Insurance**				$4,000	33%
	$0	$50	512	4700	**Printing**				$50	0%
	$0	$300	512	5100	**Office Supplies**				$300	0%
	$84	$5,550	512	5200	**Operating Supplies**				$8,500	0%
	$0	$200	512	5201	**Uniforms**				$375	88%
	$0	$500	512	5203	**Advertising**				$1,500	200%
	$5,001	$10,000	512	5205	**Employee Events**				$14,000	40%
	$0	$15,075	512	5206	**Medical**				$27,775	84%
	$164	$1,000	512	5218	**Rewards & Recognition**				$2,000	100%
	$0	$7,720	512	5400	**Dues & Subscriptions**				$8,250	7%
	$0	$21,300	512	5600	**Training**				$21,300	0%

001-0413 Human Resources

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$0	**$5,249**	**$70,190**		**Total Operating Expenses**				**$93,340**	**33%**
				Capital Expenses					
	$0	$0	512 6400	**Equipment**				$0	0%
$0	**$0**	**$0**		**Capital Expenses**				**$0**	**0%**
$0	**$90,495**	**$241,767**		**Total Expenses**				**$336,085**	**39%**
$0	**-$90,495**	**-$241,767**		**Net Revenue / Expenses**				**-$336,085**	39%

001-0416 Information Technology

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$0	$0	$0			**Total Revenue**					**0%**
					Personnel Expenses					
					Full Time Equivalent Employees	**3**				
	$104,188	$106,693	512	1200	Regular Wages				$126,779	19%
	$0	$1,751	512		Sick Leave Buy Back				$1,840	5%
	$4,080	$7,936	512	1201	Holiday Pay				$9,430	19%
	$382	$0	512	1400	Overtime pay				$1,111	0%
	$0	$0	512	1500	Incentive Pay				$0	0%
	$8,011	$8,903	512	2100	FICA Taxes				$10,561	19%
	$11,379	$14,780	512	2200	Retirement Contributions				$17,532	19%
	$277	$9,549	512	2300	Life & Health Insurance				$13,667	43%
	$200	$209	512	2400	Workers Compensation				$248	19%
$0	**$128,517**	**$149,821**			**Total Personnel Expenses**				**$181,169**	**21%**
					Operating Expenses					
	$0	$60,000	512	3400	**Contractual Services**				$60,775	1%
	$0	$1,945	512	4000	**Travel and Per Diem**				$3,325	-100%
	$50	$2,925	512	4100	**Communications**				$3,055	4%
	$0	$267		4500	**Insurance**				$300	12%
	$0	$2,100		4611	**Repairs - Auto**				$1,700	-19%
	$0	$2,100	512	4603	**Software**				$211,943	9993%
	$22	$300	512	5100	**Office Supplies**				$600	100%
	$37,213	$2,750	512	5200	**Operating Supplies**				$133,920	4770%
	$141	$240	512	5201	**Uniforms**				$600	150%
	$0	$204	512	5202	**Fuel**				$240	18%
	$0	$47,025	512	5400	**Dues & Subscriptions**				$0	-100%
	$226	$2,260	512	5600	**Training**				$2,495	10%
$0	**$37,652**	**$122,116**			**Total Operating Expenses**				**$418,953**	**243%**
					Capital Expenses					

001-0416 Information Technology

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
	$48,751	$27,762	512	6400	**Equipment**				$98,600	255%
$0	**$48,751**	**$27,762**			**Capital Expenses**				**$98,600**	**255%**
$0	**$214,920**	**$299,699**			**Total Expenses**				**$698,722**	**133%**
$0	**-$214,920**	**-$299,699**			**Net Revenue / Expenses**				**-$698,722**	**133%**

001-0419 Public Information Officer

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$0		$0			**Total Revenues**					**0%**
					Personnel Expenses					
					Full Time Equivalent Employees	**2**				
	$39,691	$38,733	512	1200	Regular Wages				$84,917	119%
	$0	$800	512		Sick Leave Buy Back				$0	-100%
	$1,864	$2,881	512	1201	Holiday Pay				$6,316	119%
	$233	$0	512	1400	Overtime pay				$914	0%
	$0	$0	512	1500	Incentive Pay				$0	0%
	$3,072	$3,245	512	2100	FICA Taxes				$6,979	115%
	$5,136	$5,387	512	2200	Retirement Contributions				$11,587	115%
	$9,074	$9,271	512	2300	Life & Health Insurance				$18,543	100%
	$77	$76	512	2400	Workers Compensation				$164	116%
$0	**$59,147**	**$60,393**			**Total Personnel Expenses**				$129,421	**114%**
					Operating Expenses					
	$0	$0		3400	**Contractual Services**				$3,000	0%
	$0	$0		3402	**Pest Control**					0%
	$134	$250	512	4000	**Travel and Per Diem**				$250	0%
	$50	$1,135	512	4100	**Communications**				$2,330	105%
	$0	$100	512	5100	**Office Supplies**				$150	50%
	$90	$100	512	5200	**Operating Supplies**				$4,300	4200%
	$0	$100	512	5201	**Uniforms**				$250	150%
	$0	$2,360	512	5400	**Dues & Subscriptions**				$2,125	-10%
$0	**$275**	**$4,045**			**Total Operating Expenses**				**$12,405**	**207%**
					Capital Expenses					
		$0	512	6300	**Improvements/Not buildings**				$0	0%
		$3,500	512	6400	**Equipment**				$0	-100%
$0	**$0**	**$3,500**			**Capital Expenses**				**$0**	**-100%**

001-0419 Public Information Officer

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$0	**$59,422**	**$67,938**		**Total Expenses**				**$141,826**	**109%**
$0	**-$59,422**	**-$67,938**		**Net Revenue / Expenses**				**-$141,826**	**109%**

001-0510 Public Services Administration

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals
					Revenues				
$0		$0			**Total Revenue**				
					Personnel Expenses				
					Full Time Equivalent Employees	3			
$260,039	$273,185	$235,261	519	1200	Regular Wages				$151,258
$0	$0	$2,929	519		Sick Leave Buy Back				$1,509
$16,193	$13,078	$17,499	519	1201	Holiday Pay				$11,251
$1,514	$139	$0	519	1400	Overtime pay				$0
$0	$0	$0	519	1500	Incentive Pay				$0
$19,949	$20,617	$19,560	519	2100	FICA Taxes				$12,547
$16,349	$24,426	$8,669	519	2200	Retirement Contributions				$20,830
$41,154	$46,029	$41,204	519	2300	Life & Health Insurance				$27,814
$5,170	$5,890	$3,055	519	2400	Workers Compensation				$2,195
$360,368	**$383,365**	**$328,177**			**Total Personnel Costs**				**$227,403**
					Operating Expenses				
$11,098	$13,213	$20,000	519	3103	**Engineering Fees**				$50,000
$132	$198	$275	519	3402	**Pest Control**				$264
$6,170	$6,359	$12,175	519	4100	**Communications**				$13,575
$0	$586	$300	519	4200	**Postage**				$300
$10,973	$9,400	$15,000	519	4300	**Utilities**				$12,700
$10,225	$9,658	$13,500	519	4400	**Rentals & Leases**				$4,807
$746	$1,195	$4,550	519	4500	**Insurance**				$8,925
$5,306	$3,425	$6,000	519	4600	**Repairs & Maintenance**				$6,564
$2,707	$1,451	$2,500	519	4611	**Repairs Auto**				$2,500
		$0	519	4612	**Repairs - Small Equipment**				$250
		$0	519	4613	**Repairs - Heavy Equipment**				$250

001-0510 Public Services Administration

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals
$1,925	$783	$1,850	519	5100	**Office Supplies**				$1,850
$15,581	$1,722	$9,600	519	5200	**Operating Supplies**				$4,850
$1,007	$1,114	$1,330	519	5201	**Uniforms**				$1,180
$4,834	$2,192	$2,500	519	5202	**Fuel**				$3,750
$1,191	$0	$250	519	5203	**Advertising**				$700
$138,941	**$86,445**	**$90,310**			**Total Operating Expenses**				**$112,465**
$0	**$0**	**$0**			**Capital Expenses**				**$0**
$499,309	**$469,810**	**$418,487**			**Total Expenses**				**$339,868**
-$499,309	**-$469,810**	**-$418,487**			**Net Revenue / Expenses**				**-$339,868**

001-0610 Fleet Maintenance

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
					(Non Revenue Division)					
$0	$0	$0			**Total Revenues**					
					Personnel Expenses					
					Full Time Equivalent Employees	**3**				
$110,824	$122,395	$120,908	519	1200	Regular Wages				$129,657	7%
	$0	$2,498			Sick Leave Buy Back				$2,679	7%
$6,675	$5,729	$8,993	519	1201	Holiday Pay				$9,644	7%
$143	$144	$0	519	1400	Overtime pay				$265	0%
	$0	$0	519	1500	Incentive Pay				$0	0%
$8,342	$9,172	$10,129	519	2100	FICA Taxes				$10,861	7%
$10,971	$15,922	$16,815	519	2200	Retirement Contributions				$18,031	7%
$27,678	$30,863	$31,534	519	2300	Life & Health Insurance				$31,534	0%
$4,152	$4,146	$5,415	519	2400	Workers Compensation				$5,807	7%
$168,786	**$188,370**	**$196,292**			**Total Personnel Expenses**				**$208,479**	**6%**
					Operating Expenses					
$4,382	$4,102	$3,715	519	4100	**Communications**				$3,525	-5%
$6,184	$5,292	$9,750	519	4300	**Utilities**				$9,750	0%
$497	$720	$2,776	519	4500	**Insurance**				$2,875	4%
$1,976	$2,982	$7,000	519	4600	**Repairs & Maintenance**				$7,000	0%
$968	$2,045	$2,100	519	4611	**Repairs Auto**				$2,100	0%
$16,491	$10,405	$26,700	519	5200	**Operating Supplies**				$22,600	-15%
$884	$768	$1,100	519	5201	**Uniforms**				$1,100	0%
$5,763	$6,457	$6,400	519	5202	**Fuel**				$6,400	0%
$800	$0	$0	519	5400	**Dues & Subscriptions**				$2,900	0%
$37,945	**$32,770**	**$59,541**			**Total Operating Expenses**				**$58,250**	**-2%**
					Capital Expenses					

001-0610 Fleet Maintenance

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
		$0	519	6400	**Equipment**				$38,200	0%
		$0	519	6401	**Capital Leases**				$6,913	0%
$0	**$0**	**$0**			**Capital Expenses**				**$45,113**	**0%**
$206,731	**$221,140**	**$255,833**			**Total Expenses**				**$311,842**	**22%**
-$206,731	**-$221,140**	**-$255,833**			**Net Revenue / Expenses**				**-$311,842**	**22%**

001 0721 Police

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$50,861	$75,164	$25,000	351	0000	Police Fines			$50,000	$50,000	100%
$4,127	$893	$1,500	342	1000	Fingerprinting			$1,500	$1,500	0%
$138,539	$176,740	$235,000	354	0100	Red Light Violations			$235,000	$235,000	0%
					Public Safety Impact Res					0%
					Public Safety Impact Com					0%
$193,527	$252,797	$261,500			**Total Revenues**				**$286,500**	**10%**
					Personnel Expenses					
					Full Time Equivalent Employees	**59**				
$2,287,541	$2,096,403	$2,439,331	521	1200	Regular Wages				$2,697,647	11%
		$36,614	521	1200	Sick Leave Buy Back				$36,090	-1%
$136,951	$103,199	$260,186	521	1201	Holiday Pay				$317,885	22%
$273,719	$161,213	$216,355	521	1400	Overtime pay				$160,908	-26%
$20,690	$21,880	$22,320	521	1500	Incentive Pay				$35,000	57%
$196,728	$175,034	$211,021	521	2100	FICA Taxes				$234,982	11%
$221,891	$271,507	$313,428	521	2200	Retirement Contributions				$351,214	12%
$466,416	$438,156	$541,041	521	2300	Life & Health Insurance				$576,964	7%
$87,392	$86,989	$98,398	521	2400	Workers Compensation				$110,949	13%
$3,691,328	**$3,354,381**	**$4,138,694**			**Total Personnel Expenses**				**$4,521,639**	**9%**
					Operating Expenses					
$10,358	$23,021	$37,980	521	3400	**Contractual Services**				$48,780	28%
$152,745	$210,268	$208,560	521	34-03	**Red Light Camera**				$208,560	0%
$264	$330	$550	521	34-02	**Pest Control**				$550	0%
$21,638	$9,529	$18,350	521	4000	**Travel and Per Diem**				$20,350	11%
$79,721	$77,989	$75,164	521	4100	**Communications**				$79,869	6%
$7,255	$4,311	$2,500	521	4200	**Postage**				$2,500	0%
$31,349	$25,671	$42,600	521	4300	**Utilities**				$42,600	0%
$10,364	$12,111	$15,372	521	4400	**Rentals & Leases**				$5,860	-62%
$29,394	$45,790	$37,081	521	4500	**Insurance**				$37,681	2%
$9,775	$6,458	$19,620	521	4600	**Repairs & Maintenance**				$21,270	8%
$64,548	$20,614	$83,040	521	4603	**Software**				$42,363	-49%

001 0721 Police

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$1,854	$1,423	$22,000	521	4604	**Vehicle Striping**				$22,000	0%
$45,793	$63,718	$90,800	521	4611	**Repairs Auto**				$90,800	0%
$1,133	$4,745	$3,420	521	4700	**Printing**				$3,495	2%
$11,103	$14,579	$20,800	521	5100	**Office Supplies**				$20,800	0%
$75,482	$72,490	$74,730	521	5200	**Operating Supplies**				$58,734	-21%
$26,793	$31,898	$40,811	521	5201	**Uniforms**				$51,932	27%
$142,935	$92,506	$166,050	521	5202	**Fuel**				$200,360	21%
	$657	$700	521	5203	**Advertising**				$700	0%
$6,622	$2,589	$9,077	521	5204	**Ammunition**				$10,090	11%
$3,950	$5,846	$0	521	5208	**SWAT**				$9,825	0%
$3,883	$708	$4,000	521	5210	**Investigations**				$4,100	3%
$8,876	$6,517	$15,200	521	5211	**Canine**				$16,520	9%
	$0	$0	521	5212	**Community Outreach**				$4,200	0%
$3,167	$891	$4,735	521	5400	**Books, Dues & Subscriptions**				$28,975	512%
$10,397	$17,013	$29,770	521	5600	**Training**				$39,020	31%
$910,676	**$901,634**	**$1,022,910**			**Total Operating Expenses**				**$1,071,934**	**4.79%**
					Capital Expenses					
$262	$0	$0	521	6300	**Improvements**				$0	0%
$158,265	$0	$263,418	521	6400	**Equipment**				$264,140	-13%
$0	$0	$143,000	521	6401	**Capital Leases**				$155,127	8%
$0	**$0**	**$549,418**			**Capital Expenses**				**$419,267**	**-24%**
$4,602,004	**$4,256,015**	**$5,711,022**			**Total Expenses**				**$6,012,840**	**5.28%**
-$4,408,478	**-$4,003,218**	**-$5,449,522**			**Net Revenue / Expenses**				**-$5,726,340**	**5%**

001-0822 Fire Department

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$6,631		$6,500	329 0400	Fire Safety Code			$6,500	$6,500	0%
$6,902		$7,200	335 2100	Fire Fighter Supplemental Comp			$7,200	$7,200	0%
$2,180		$1,800	369 2013	Fire CPR Training			$1,800	$1,800	0%
		$110,000		Transfer from 1/2 Cent *			$109,590	$109,590	0%
$15,755		$125,510		**Total Revenues**				**$125,090**	**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**49**				
$2,257,695	$2,574,224	$2,718,796	522 1200	Regular Wages				$2,266,225	-17%
		$0	522	Sick Leave Buy Back				$32,574	0%
$135,796	$154,551	$281,789	522 1201	Holiday Pay				$254,202	-10%
$2,917	$4,825	$3,489	522 1202	Out of Class Pay				$3,546	2%
$104,040	$158,736	$271,838	522 1400	Unscheduled Overtime Pay				$366,209	35%
$108,645	$110,130	$113,169	522 1500	Incentive Pay				$128,546	14%
$197,727	$239,100	$249,987	522 2100	FICA Taxes				$215,943	-14%
$221,006	$378,164	$377,016	522 2200	Retirement Contributions				$300,251	-20%
$509,787	$667,774	$713,256	522 2300	Life & Health Insurance				$565,629	-21%
$127,320	$139,221	$136,042	522 2400	Workers Compensation				$143,680	6%
$3,799,476	**$4,585,461**	**$4,865,382**		**Total Personnel Expenses**				**$4,276,806**	**-12%**
				Operating Expenses					
$1,292	$726	$1,000	522 3402	**Pest Control**				$1,200	20%
$5,314	$2,674	$5,530	522 4000	**Travel and Per Diem**				$4,455	-19%
$57,493	$44,717	$49,020	522 4100	**Communications**				$51,600	5%
$71	$485	$1,000	522 4200	**Postage**				$1,000	0%
$41,130	$28,939	$45,600	522 4300	**Utilities**				$38,400	-16%
$23,600	$21,401	$24,194	522 4400	**Rentals & Leases**				$25,646	6%
$7,083	$11,348	$17,475	522 4500	**Insurance**				$21,135	21%
$19,772	$17,143	$20,000	522 4600	**Repairs & Maintenance**				$19,920	0%
$39,082	$29,694	$13,332	522 4603	**Software**				$11,882	-11%
$0	$0	$0	522 4611	**Repairs - Auto**				$40,000	0%
$0	$0	$0	522 4612	**Repairs - Small Equipment**				$1,000	0%

001-0822 Fire Department

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
			522 4613	**Repairs - Heavy Equipment**				$0	0%
$2,016	$1,784	$3,000	522 5100	**Office Supplies**				$3,000	0%
$77,583	$144,807	$101,637	522 5200	**Operating Supplies**				$82,848	-18%
$45,577	$53,332	$54,000	522 5201	**Uniforms**				$49,800	-8%
$35,288	$22,985	$34,200	522 5202	**Fuel**				$34,200	0%
$1,506	$2,933	$0	522 5212	**Community Outreach**				$4,500	0%
$8,113	$1,400	$5,000	522 5400	**Dues & Subscriptions**				$5,000	0%
$14,885	$6,804	$39,950	522 5600	**Training**				$38,707	-3%
$79,115	$90,000	$0	522 9900	**Reserve**				$0	0%
	$450,636	**$557,562**		**Total Operating Costs**				**$434,293**	**-22%**
				Capital Costs					
$84,637	$1,358,516	$21,606	522 6400	**Equipment**				$0	-100%
		$131,196		**Total Capital Costs**				**$0**	**-100%**
				Debt, Grants and Transfers					
$89,018	$109,590	$94,091	522 6800	**Principal** *				$96,205	2%
$20,572	$0	$15,499	512 6801	**Interest** *				$13,385	-14%
		$131,196		**Total Debt Grants and Transfers**				**$109,590**	**-16%**
		$ 5,554,140		**Total Expenses**				**$4,820,689**	**-13%**
		-$5,428,630		**Net Revenue / Expenses**				**-$4,695,599**	**-14%**

* Funded or Partially Funded by 1/2 Cent Sales Tax

001-0829 DISPATCH

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$0		$0		**Total Revenues**				**$0**	**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**16**				
		$0	529 1200	Regular Wages				$596,817	0%
		$0	529	Sick Leave Buy Back				$8,353	0%
		$0	529 1201	Holiday Pay				$4,672	0%
		$0	529 1202	Out of Class Pay				$0	0%
		$0	529 1400	Unscheduled Overtime Pay				$27,607	0%
		$0	529 1500	Incentive Pay				$6,844	0%
		$0	529 1600	Scheduled Overtime (combined with unscheduled)					0%
		$0	529 2100	FICA Taxes				$57,059	0%
		$0	529 2200	Retirement Contributions				$94,726	0%
		$0	529 2300	Life & Health Insurance				$160,698	0%
		$0	529 2400	Workers Compensation				$1,343	0%
		$0		**Total Personnel Expenses**				**$958,118**	**0%**
				Operating Expenses					
		$51,312	529 3400	**Contractual Services**				$51,312	0%
		$792	529 3402	**Pest Control**				$792	0%
		$1,075	529 4000	**Travel and Per Diem**				$1,075	0%
		$16,320	529 4100	**Communications**				$16,926	4%
		$0	529 4200	**Postage**				$0	0%
		$8,400	529 4300	**Utilities**				$8,400	0%
		$0	529 4400	**Rentals & Leases**				$1,200	0%
		$24,226	529 4603	**Software**				$50,875	110%
		$2,400	529 5200	**Operating Supplies**				$2,400	0%
		$4,000	529 5201	**Uniforms**				$4,000	0%
		$1,335	529 5600	**Training**				$1,335	0%
	$450,636	**$109,860**		**Total Operating Costs**				**$138,315**	**26%**

001-0829 DISPATCH

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Capital Expenses					
		$0		**Total Capital Costs**				**$0**	**0%**
		$109,860		**Total Expenses**				**$1,096,433**	**898%**
		-$109,860		**Net Revenue / Expenses**				**-$1,096,433**	**898%**

001-1141 Streets

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$710,262	$691,429	$715,000	312 4000	Local Option Gas Tax	★		$732,269	$732,269	2%
$133,281	$76,851	$120,000	335 4900	FDOT Lighting/Maintenance			$120,000	$120,000	0%
$843,543	$768,280	$835,000		**Total Revenues**				$852,269	2%
				Personnel Expenses					
				Full Time Equivalent Employees	**12**				
$383,001	$389,502	$420,643	541 1200	Regular Wages				$437,704	4%
		$5,841		Sick Leave Buy Back				$4,056	-31%
$23,834	$19,027	$31,287	541 1201	Holiday Pay				$32,556	4%
$2,769	$2,077	$2,236	541 1400	Overtime pay				$7,611	240%
		$0	541 1500	Incentive Pay				$7,200	0%
$1,339	$422	$0	541 1700	Compensation Time				$0	0%
$29,432	$30,662	$35,020	541 2100	FICA Taxes				$36,836	5%
$30,035	$47,705	$58,137	541 2200	Retirement Contributions				$61,153	5%
$107,625	$106,279	$125,671	541 2300	Life & Health Insurance				$135,519	8%
$40,977	$39,898	$45,091	541 2400	Workers Compensation				$47,429	5%
$619,012	**$635,571**	**$723,926**		**Total Personnel Costs**				**$770,064**	**6%**
				Operating Expenses					
$63,206	$66,021	$195,000	541 3400	**Contractual Services**				$195,000	0%
$80	$0	$40	541 4000	**Travel and Per Diem**				$40	0%
$9,551	$8,474	$10,402	541 4100	**Communications**				$4,875	-53%
$282,174	$286,208	$300,000	541 4300	**Utilities**				$315,120	5%
$4,663	$9,155	$20,000	541 4400	**Rentals & Leases**				$20,000	0%
$14,164	$22,675	$8,050	541 4500	**Insurance**				$8,540	6%
$45,541	$50,866	$40,000	541 4600	**Repairs & Maintenance**				$30,000	-25%
$26,627	$15,676	$25,000	541 4611	**Repairs - Auto**				$20,000	-20%
	$0	$0	4612	**Repairs - Small Equipment**				$5,000	0%
	$0	$0	4613	**Repairs - Heavy Equipment**				$10,000	0%
$17,233	$21,239	$39,000	541 5200	**Operating Supplies**				$36,000	-8%
$3,853	$2,936	$4,500	541 5201	**Uniforms**				$4,440	-1%

001-1141 Streets

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$27,047	$20,480	$35,000	541	5202	**Fuel**				$35,400	1%
$74,591	$99,158	$112,000	541	5300	**Materials**				$102,000	-9%
$1,493	$1,295	$2,050	541	5600	**Training**				$2,850	39%
$570,224	**$604,183**	**$791,042**			**Total Operating Expenses**				**$789,265**	**0%**
					Capital Expenses					
$451,001	$0	$0	541	6300	**Improvements/Not buildings** ★				$746,900	0%
$12,000	$0	$0	541	6400	**Equipment**				$0	0%
			541	6401	**Capital Leases**				$20,739	0%
$12,000	**$0**	**$0**			**Capital Expenses**				**$767,639**	**0%**
$1,201,237	**$1,239,755**	**$1,514,968**			**Total Expenses**				**$2,326,968**	**54%**
-$357,694	**-$471,474**	**-$679,968**			**Net Revenue / Expenses**				**-$1,474,699**	**117%**

★ Indicates Local Option Gas Tax Items

* Indicates 1/2 Cent Sales Tax Items

001-1424 Code Enforcement

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
		$15,000	354	0000	Code Violations			$15,000	$15,000	0%
$0		$15,000			**Total Revenues**				$15,000	-100%
					Personnel Expenses					
					Full Time Equivalent Employees	**2**				
$124,865	$39,447	$67,812	524	1200	Regular Wages				$71,243	5%
					Sick Leave Buy Back				$0	0%
$8,540	$2,407	$5,044	524	1201	Holiday Pay				$5,299	5%
			524	1400	Overtime pay				$0	0%
			524	1500	Incentive Pay				$0	0%
$10,076	$3,057	$5,573	524	2100	FICA Taxes				$5,855	5%
$12,626	$5,160	$9,253	524	2200	Retirement Contributions				$9,721	5%
$25,569	$11,809	$22,661	524	2300	Life & Health Insurance				$18,543	-18%
$3,283	$1,154	$1,778	524	2400	Workers Compensation				$1,868	5%
$184,958	**$63,034**	**$112,121**			**Total Personnel Expenses**				**$112,529**	**0%**
					Operating Expenses					
$0	$0	$5,400	524	3101	**Legal Fees**				$5,400	0%
$2,134	$0	$4,410	524	4000	**Travel and Per Diem**				$4,410	0%
$5,903	$7,280	$2,310	524	4100	**Communications**				$3,200	39%
$0	$0	$400	524	4200	**Postage**				$400	0%
$485	$776	$405	524	4500	**Insurance**				$875	116%
$0	$0	$120	524	4611	**Repairs - Auto**				$120	0%
$38	$0	$390	524	4700	**Printing**				$810	108%
$10	$0	$1,000	524	5100	**Office Supplies**				$1,000	0%
$826	$568	$600	524	5200	**Operating Supplies**				$1,000	67%
$2,293	$730	$775	524	5201	**Uniforms**				$775	0%
$1,502	$698	$2,640	524	5202	**Fuel**				$2,640	0%
$223	$409	$585	524	5400	**Dues & Subscriptions**				$585	0%

001-1424 Code Enforcement

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$1,815	$1,588	$4,000	524 5600	**Training**				$4,000	0%
$15,228	**$12,049**	**$23,035**		**Total Operating Expenses**				**$25,215**	**9%**
				Capital Expenses					
$24,969	$0	$0	524 6400	**Equipment**			$0	$0	0%
$24,969	**$0**	**$0**		**Capital Expenses**				**$0**	0%
$225,155	**$75,083**	**$135,156**		**Total Expenses**				**$137,744**	2%
-$225,155	**-$75,083**	**-$135,156**		**Net Revenue / Expenses**				**-$122,744**	-9%

001-1142 1/2 Sales Tax

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$1,720,731	$2,430,576	$2,100,000	335 1900	1/2 Cent Sales Tax			$2,921,908	$2,921,908	39%
$1,720,731	$2,430,576	$2,100,000		**Total Revenues**				**$2,921,908**	39%
				Personnel Expenses					
				Full Time Equivalent Employees	**0**				
$0	**$0**	**$0**		**Total Personnel Costs**				**$0**	**0%**
				Transfers					
	$0	$1,271,439	581 9000	**Transfer**				$2,523,802	98%
			511 9500	**Contingencies**				$398,106	
$0	**$0**	**$1,271,439**		**Total Operating Expenses**				**$2,921,908**	**130%**
				Capital Expenses					
	$0	$828,561	541 6300					**$0**	-100%
$0	**$0**	**$828,561**		**Capital Expenses**				**$0**	-100%
$0	**$0**	**$2,100,000**		**Total Expenses**				**$2,921,908**	39%
$1,720,731	**$2,430,576**	**$0**		**Net Revenue / Expenses**				**$0**	0%

001-2319 Building Facilities

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
					Non Revenue Division					0%
$0		$0			**Total Revenues**					0%
					Personnel Expenses					
					Full Time Equivalent Employees	**15.5**				
$431,452	$384,928	$452,728	519	1200	Regular Wages				$498,576	10%
	$0	$7,811			Sick Leave Buy Back				$6,178	-21%
$24,498	$18,332	$33,674	519	1201	Holiday Pay				$39,695	18%
$28,885	$11,200	$28,092	519	1400	Overtime pay				$14,125	-50%
	$0	$0	519	1500	Incentive Pay				$14,400	0%
$35,975	$31,261	$37,807	519	2100	FICA Taxes				$42,752	13%
$34,664	$42,030	$53,881	519	2200	Retirement Contributions				$53,017	-2%
$110,371	$105,190	$130,119	519	2300	Life & Health Insurance				$136,733	5%
$26,265	$21,905	$18,928	519	2400	Workers Compensation				$21,434	13%
$692,190	**$614,846**	**$763,040**			**Total Personnel Costs**				**$826,910**	**8%**
					Operating Expenses					
$7,347	$6,345	$5,218	519	4100	**Communications**				$6,081	17%
$4,689	$9,774	$9,500	519	4400	**Rentals & Leases**				$9,500	0%
$2,316	$3,573	$5,957	519	4500	**Insurance**				$7,450	25%
$39,242	$50,792	$38,000	519	4600	**Repairs & Maintenance**				$38,000	0%
$151,623	$96,289	$150,000	519	4602	**Repairs - Building**				$167,000	11%
$7,676	$8,886	$9,500	519	4611	**Repairs & Maintenance Auto**				$9,500	0%
$68,673	$90,833	$94,000	519	5200	**Operating Supplies**				$103,199	10%
$4,474	$3,861	$5,000	519	5201	**Uniforms**				$5,000	0%
$20,135	$14,986	$25,000	519	5202	**Fuel**				$25,000	0%
	$900	$800	519	5600	**Training**				$800	0%
$306,175	**$286,241**	**$342,975**			**Total Operating Expenses**				**$371,530**	**8%**

001-2319 Building Facilities

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Capital Expenses					
$0	$0	$0	519	6400	**Equipment**				$9,949	0%
		$0	524	6401	**Capital Leases**				$27,652	0%
$70,478	**$9,265**	**$36,330**			**Capital Expenses**				**$37,601**	**3%**
$1,068,842	**$910,351**	**$1,142,345**			**Total Expenses**				**$1,236,041**	**8%**
-$1,068,842	**-$910,351**	**-$1,142,345**			**Net Revenue / Expenses**				**-$1,236,041**	**8%**

001-2413 Finance

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
					Non Revenue Division					
$0		$0			**Total Revenues**					**0%**
					Personnel Expenses					
					Full Time Equivalent Employees	**6**				
$206,942	$290,343	$288,942	513	1200	Regular Wages				$324,768	12%
	$0	$3,268			Sick Leave Buy Back				$5,498	68%
$11,196	$13,357	$21,492	513	1201	Holiday Pay				$24,156	12%
$243			513	1400	Overtime pay				$0	0%
			513	1500	Incentive Pay				$0	0%
$14,261	$21,413	$23,998	513	2100	FICA Taxes				$27,113	13%
$13,616	$30,703	$34,462	513	2200	Retirement Contributions				$45,012	31%
$50,237	$54,718	$130,119	513	2300	Life & Health Insurance				$136,733	5%
$494	$569	$565	513	2400	Workers Compensation				$638	13%
$297,155	**$411,104**	**$502,846**			**Total Personnel Costs**				**$563,917**	**12%**
					Operating Expenses					
	$0	$400	513	4000	**Travel and Per Diem**				$400	0%
$3,576	$4,748	$7,440	513	4100	**Communications**				$4,465	-40%
$213	$92	$360	513	4300	**Utilities**				$780	117%
$1,663	$4,292	$6,000	513	4400	**Rentals & Leases**				$3,940	-34%
	$0	$670	513	4603	**Software**				$8,920	1231%
	$0	$100	513	5100	**Office Supplies**				$3,000	2900%
$870	$1,613	$1,275	513	5200	**Operating Supplies**				$2,125	67%
$125	$95	$150	513	5202	**Fuel**				$150	0%
$190	$190	$650	513	5400	**Dues & Subscriptions**				$650	0%
$499	$0	$4,200	513	5600	**Training**				$4,200	0%
$7,135	**$11,030**	**$22,065**			**Total Operating Expenses**				**$28,630**	**30%**

001-2413 Finance

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Capital Expenses					
		$0	513	6400	**Equipment**				$0	0%
$0	**$0**	**$0**			**Capital Expenses**				**$0**	**0%**
$304,291	**$422,134**	**$524,911**			**Total Expenses**				**$592,547**	**13%**
-$304,291	**-$422,134**	**-$524,911**			**Net Revenue / Expenses**				**-$592,547**	**13%**

001-2515 Planning & Zoning

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$126,123	$114,964	$125,000	316	0000	Business Tax Receipt			$125,000	$125,000	0%
$126,123	$114,964	$125,000			**Total Revenues**				**$125,000**	0%
					Personnel Expenses					
					Full Time Equivalent Employees	**7**				
$383,144	$269,275	$332,633	515	1200	Regular Wages				$420,324	26%
		$6,016			Sick Leave Buy Back				$6,551	9%
$21,241	$12,048	$24,741	515	1201	Holiday Pay				$26,823	8%
$596	$0	$0	515	1400	Overtime pay				$0	0%
		$0	515	1500	Incentive Pay				$0	0%
			515	1700	Compensation Time					0%
$29,554	$20,597	$27,799	515	2100	FICA Taxes				$35,048	26%
$36,001	$34,539	$46,151	515	2200	Retirement Contributions				$58,184	26%
$52,679	$46,257	$62,789	515	2300	Life & Health Insurance				$67,942	8%
$3,830	$5,034	$8,176	515	2400	Workers Compensation				$11,179	37%
$527,044	**$387,749**	**$508,305**			**Total Personnel Expenses**				**$626,050**	**23%**
					Operating Expenses					
	$11,250	$0	515	3400	**Contractual Services**				$120,000	0%
$4,171	$0	$3,500	515	4000	**Travel and Per Diem**				$2,480	-29%
$7,288	$8,990	$7,500	515	4100	**Communications**				$4,140	-45%
	$0	$16,000	515	4200	**Postage**				$16,000	0%
$7,001	$5,254	$5,106	515	4300	**Utilities**				$5,106	0%
$8,165	$1,135	$7,960	515	4400	**Rentals & Leases**				$2,200	-72%
	$0	$818		4500	**Insurance**				$525	-36%
$343	$0	$1,000	515	4600	**Repairs & Maintenance**				$1,000	0%
$9,963	$2,855	$5,000	515	4603	**Software**				$5,000	0%
$0	$0	$0	515	4611	**Repairs - Auto**				$60	0%

001-2515 Planning & Zoning

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$121	$359	$19,360	515	4700	**Printing**				$19,360	0%
$975	$0	$1,200	515	5100	**Office Supplies**				$1,200	0%
$6,944	$1,792	$11,800	515	5200	**Operating Supplies**				$5,800	-51%
	$0	$0		5201	**Uniforms**				$1,050	0%
$1,328	$322	$500	515	5202	**Fuel**				$500	0%
	$0	$8,000	515	5203	**Advertising**				$8,000	0%
$1,250	$373	$800	515	5400	**Dues & Subscriptions**				$800	0%
$1,625	$0	$4,570	515	5600	**Training**				$2,250	-51%
$49,173	**$32,329**	**$93,114**			**Total Operating Expenses**				**$195,471**	**110%**
					Capital Expenses					
		$0	515	6400	**Equipment**				$0	0%
		$0	515	6401	**Capital Leases**				$7,171	0%
$0	**$0**	**$0**			**Capital Expenses**				**$7,171**	0%
$576,218	**$420,079**	**$601,419**			**Total Expenses**				**$828,692**	38%
-$450,095	**-$305,114**	**-$476,419**			**Net Revenue / Expenses**				**-$703,692**	48%

001-02772 CRES Admin

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
					Non Revenue Division					
$0		$0			**Total Revenues**					0%
					Personnel Expenses					
					Full Time Equivalent Employees	**2**				
$206,077		$149,807	572	1200	Regular Wages				$134,236	-10%
		$2,374			Sick Leave Buy Back				$2,773	17%
$8,500		$7,187	572	1201	Holiday Pay				$10,528	46%
$451		$0	572	1400	Overtime pay				$0	0%
		$0	572	1500	Incentive Pay				$0	0%
$15,806		$12,555	572	2100	FICA Taxes				$11,287	-10%
$17,232		$8,885	572	2200	Retirement Contributions				$6,172	-31%
$29,243		$31,933	572	2300	Life & Health Insurance				$22,661	-29%
$9,202		$565	572	2400	Workers Compensation				$266	-53%
$286,510		**$213,306**			**Total Personnel Costs**				**$187,922**	**-12%**
					Operating Expenses					
		$8,000	572	3103	**Engineering Fees**				$0	-100%
$69,038		$8,000	572	3400	**Contractual Services**				$0	-100%
$1,452		$0	572	3402	**Pest Control**				$0	0%
$6,461		$3,081	572	4100	**Communications**				$1,725	-44%
$82,661		$1,440	572	4300	**Utilities**				$1,440	0%
$4,184		$1,380	572	4400	**Rentals & Leases**				$1,000	-28%
$1,509		$600	572	4500	**Insurance**				$450	-25%
$475		$500	572	4611	**Repairs Auto**				$500	0%
$5,250		$5,000	572	4901	**Refunds**				$5,000	0%
$778		$600	519	5100	**Office Supplies**				$1,000	67%
$60,867		$13,350	572	5200	**Operating Supplies**				$3,000	-78%
$1,418		$300	572	5201	**Uniforms**				$300	0%

001-02772 CRES Admin

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$1,272		$900	572	5202	**Fuel**				$900	0%
		$300	572	5400	**Dues & Subscriptions**				$300	0%
$235,365		**$43,451**			**Total Operating Costs**				**$15,615**	**-64%**
					Capital Expenses					
	$0	$100,000	572	6500	**Skate Park Improvement**	0	$0	$0	$0	-100%
$27,226		**$100,000**			**Capital Expenses**				**$0**	**-100%**
$549,101		**$356,757**			**Total Expenses**				**$203,537**	**-43%**
-$549,101		**-$356,757**			**Net Revenue / Expenses**				**-$203,537**	**-43%**

001-2773 Athletics

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$117,033	$0	$115,000	347	2000	Sports Registration			$10,000	$10,000	-1050%
		$0	347	2100	Football			$35,000	$35,000	100%
		$0	347	2200	Soccer			$45,300	$45,300	100%
		$0	347	2300	Cheerleading			$6,000	$6,000	100%
		$0	347	2400	Baseball			$16,700	$16,700	100%
		$0	347	2500	Basketball			$10,000	$10,000	100%
$21,659	$4,244	$5,000	369	2000	Concession			$7,500	$7,500	33%
$138,692		$120,000			**Total Revenues**				**$130,500**	**8%**
					Personnel Expenses					
					Full Time Equivalent Employees	**6.4**				
										0%
$206,077	$199,370	$255,616	572	1200	Regular Wages				$216,269	-18%
		$2,385			Sick Leave Buy Back				$2,570	7%
$8,500	$8,278	$16,335	572	1201	Holiday Pay				$13,273	-23%
$451	$0	$0	572	1400	Overtime pay				$895	100%
		$0	572	1500	Incentive Pay				$0	0%
$15,806	$15,187	$20,987	572	2100	FICA Taxes				$17,757	-18%
$17,232	$16,631	$22,424	572	2200	Retirement Contributions				$11,073	-103%
$29,243	$38,556	$46,953	572	2300	Life & Health Insurance				$41,620	-13%
$9,202	$9,086	$11,550	572	2400	Workers Compensation				$9,772	-18%
$286,510	**$287,108**	**$376,250**			**Total Personnel Costs**				**$313,228**	**-20%**
					Operating Expenses					
	$0	$100,000	572	3103	**Engineering Fees**				$25,000	-300%
$69,038	$33,220	$96,250	572	3400	**Contractual Services**				$117,175	22%
$1,452	$924	$1,848	572	3402	**Pest Control**				$1,848	0%
	$0	$1,155	572	4000	**Travel and Per Diem**				$1,155	0%
$6,461	$3,425	$14,820	572	4100	**Communications**				$27,794	66%
$82,661	$62,240	$101,840	572	4300	**Utilities**				$101,840	0%
$4,184	$1,854	$3,865	572	4400	**Rentals & Leases**				$6,700	73%
$1,509	$1,792	$53,275	572	4500	**Insurance**				$56,916	6%
	$500	$750	572	4600	**Repairs & Maintenance**				$750	0%
$475	$228	$750	572	4611	**Repairs Auto**					-100%

001-2773 Athletics

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$5,250	$37,825	$4,800	572	4901	**Refunds**				$4,800	0%
$778	$856	$1,950	519	5100	**Office Supplies**				$1,950	0%
$60,867	$26,494	$66,000	572	5200	**Operating Supplies**				$66,000	0%
$1,418	$743	$480	572	5201	**Uniforms**				$1,050	54%
$1,272	$1,042	$1,440	572	5202	**Fuel**				$1,440	0%
$2,963	$2,816	$5,000	572	5206	**Background Checks**				$17,300	71%
$100	$0	$1,500	572	5203	**Advertising**				$1,500	0%
	$0	$8,010	572	5400	**Dues & Subscriptions**				$510	-1471%
		$1,000	572	5600	**Training**				$1,000	0%
$268,630	**$177,485**	**$464,733**			**Total Operating Expenses**				**$435,478**	**0%**
					Capital Expenses					
$37,806	$85,086	$75,000	572	6300	**Improvements/Not buildings**				$33,250	-229%
$0	$25,058	$0	572	6400	Equipment				$0	0%
			524	6401	Capital Leases				$6,913	100%
$0	**$25,058**	**$75,000**			**Capital Expenses**				**$40,163**	**-191%**
$555,140	**$489,650**	**$915,983**			**Total Expenses**				**$788,869**	**0%**
-$416,448	**-$489,650**	**-$795,983**			**Net Revenue / Expenses**				**-$658,369**	**0%**

001-2774 Library

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$110,726	$112,919	$110,000	347 1000	Library Fees			$116,000	$116,000	5%
$13,113	$6,040	$16,000	352 0000	Library Fines			$10,000	$10,000	-38%
$123,839	$118,959	$126,000		**Total Revenues**				$126,000	0%
				Personnel Expenses					
				Full Time Equivalent Employees	**12.8**				
$358,605	$359,723	$409,273	572 1200	Regular Wages				$424,751	4%
		$3,395		Sick Leave Buy Back				$4,850	43%
$16,642	$14,928	$25,517	572 1201	Holiday Pay				$26,397	3%
	$0	$0	572 1400	Overtime pay					0%
	$0	$0	572 1500	Incentive Pay					0%
			572 1700	Compensation Time					0%
$28,193	$28,006	$33,521	572 2100	FICA Taxes				$34,884	4%
$28,071	$34,050	$39,360	572 2200	Retirement Contributions				$40,765	4%
$56,100	$43,295	$75,183	572 2300	Life & Health Insurance				$47,965	-36%
$864	$708	$789	572 2400	Workers Compensation				$821	4%
$488,475	**$480,711**	**$587,038**		**Total Personnel Expenses**				**$580,433**	**-1%**
				Operating Expenses					
$198	$198	$264	572 3402	**Pest Control**				$264	0%
$1,062	$397	$855	572 4000	**Travel and Per Diem**				$855	0%
$9,646	$10,189	$8,450	572 4100	**Communications**				$15,560	84%
$324	$808	$700	572 4200	**Postage**				$400	-43%
$66,602	$84,202	$66,684	572 4300	**Utilities**				$65,700	-1%
$31,705	$33,214	$35,078	572 4400	**Rentals & Leases**				$33,355	-5%
$453	$538	$10,000	572 4500	**Insurance**				$11,350	14%
$3,918	$3,687	$3,900	572 4600	**Repairs & Maintenance**				$4,100	5%
$4,668	$1,397	$2,960	572 5100	**Office Supplies**				$2,960	0%
$36,015	$16,522	$25,675	572 5200	**Operating Supplies**				$28,970	13%

001-2774 Library

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
	$0	$900	572	5201	**Uniforms**				$420	-53%
	$0	$1,500	572	5202	**Fuel**				$1,500	0%
$25	$75	$125	572	5206	**Background Checks**				$250	100%
$17,600	$12,417	$23,866	572	5400	**Dues & Subscriptions**				$20,235	-15%
$448	$0	$500	572	5600	**Training**				$500	0%
$172,665	**$163,644**	**$181,457**			**Total Operating Expenses**				**$186,419**	**3%**
					Capital Expenses					
$0	$0	$0	572	6300	**Improvements/Not buildings**				$0	0%
$8,365	$44	$21,000	572	6400	**Equipment**				$0	-100%
$47,874	$32,222	$56,000	572	6600	**Library Books**				$36,500	-35%
$56,239	**$32,265**	**$77,000**			**Capital Expenses**				**$36,500**	**-53%**
$717,379	**$676,620**	**$845,495**			**Total Expenses**				**$803,352**	**-5%**
-$593,539	**-$557,661**	**-$719,495**			**Net Revenue / Expenses**				**-$677,352**	**-6%**

001-2775 Special Events

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$31,200		$25,000	369	2201	Community Center			$25,000	$25,000	0%
$14,990		$12,000	369	2202	Warriors Hall			$12,000	$12,000	0%
$2,710		$2,500	369	2203	Park Rentals			$5,000	$5,000	100%
$48,900		$39,500			**Total Revenues**				$42,000	**6%**
					Personnel Expenses					
					Full Time Equivalent Employees	**1**				
	$127,571	$31,911	2774	1200	Regular Wages				$33,526	5%
	$0	$0	2774		Sick Leave Buy Back				$0	0%
	$5,848	$2,769	2774	1201	Holiday Pay				$2,909	5%
	$669	$0	2774	1400	Overtime pay				$0	0%
	$0	$0	2774	1500	Incentive Pay				$0	0%
	$9,052	$2,653	2774	2100	FICA Taxes				$2,787	5%
	$15,197	$4,404	2774	2200	Retirement Contributions				$4,627	5%
	$25,453	$9,271	2774	2300	Life & Health Insurance				$9,271	0%
	$5,361	$789	2774	2400	Workers Compensation				$66	-92%
	$189,151	**$51,797**			**Total Personnel Expenses**				**$53,187**	**3%**
					Operating Expenses					
	$251	$10,000	572	3400	**Contractual Services**				$10,000	0%
	$462	$264	572	3402	**Pest Control**				$264	0%
	$0	$415	572	4000	**Travel and Per Diem**				$415	0%
	$6,569	$16,437	572	4100	**Communications**				$17,895	9%
	$9,789	$20,904	572	4300	**Utilities**				$20,904	0%
	$0	$0	572	4400	**Rentals & Leases**				$3,500	0%
	$0	$5,500	572	4500	**Insurance**				$9,700	76%
	$0	$2,200	572	4600	**Repairs & Maintenance**				$2,200	0%
	$0	$0	572	4900	**Other Current Charges**				$0	0%
	$0	$200	572	4611	**Repairs Auto**				$200	0%
	$0	$150	572	5100	**Office Supplies**				$150	0%
	$11,011	$12,500	572	5200	**Operating Supplies**				$12,500	0%

001-2775 Special Events

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
	$0	$60	572	5201	**Uniforms**				$60	0%
$2,975	$0	$6,000	572	5217	**Special Events -**				$6,000	0%
	$0	$850	572	5600	**Training**				$850	0%
$2,975	**$28,082**	**$75,480**			**Total Operating Expenses**				**$84,638**	**12%**
					Capital Expenses					
			572	6400	**Equipment**				$0	0%
$0		**$0**			**Capital Expenses**				**$0**	**0%**
$51,875		**$114,980**			**Total Expenses**				**$137,825**	**20%**
-$2,975		**-$75,480**			**Net Revenue / Expenses**				**-$95,825**	**27%**

001-2776 Cultural Services

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$0		$0			**Total Revenues**				$0	**0%**
					Personnel Expenses					
					Full Time Equivalent Employees	**1**				
	$39,691	$38,733	512	1200	Regular Wages				$40,707	5%
	$0	$800	512		Sick Leave Buy Back				$841	5%
	$1,864	$2,881	512	1201	Holiday Pay				$0	-100%
	$233	$0	512	1400	Overtime pay				$0	0%
	$0	$0	512	1500	Incentive Pay				$0	0%
	$3,072	$3,245	512	2100	FICA Taxes				$3,410	5%
	$5,136	$5,387	512	2200	Retirement Contributions				$5,661	5%
	$9,074	$9,271	512	2300	Life & Health Insurance				$9,271	0%
	$77	$76	512	2400	Workers Compensation				$80	6%
$0	**$59,147**	**$60,393**			**Total Personnel Expenses**				**$59,972**	**-1%**
					Operating Expenses					
	$0	$0		3400	**Contractual Services**				$3,000	0%
	$134	$250	512	4000	**Travel and Per Diem**				$250	0%
	$50	$1,135	512	4100	**Communications**				$1,385	22%
	$0	$100	512	5100	**Office Supplies**				$150	50%
	$90	$100	512	5200	Operating Supplies				$4,300	4200%
	$0	$100	512	5201	**Uniforms**				$125	25%
	$0	$2,360	512	5400	**Dues & Subscriptions**				$2,385	1%
$0	**$275**	**$4,045**			**Total Operating Expenses**				**$11,595**	**187%**
					Capital Expenses					
		$0	512	6300	**Improvements/Not buildings**				$0	0%
		$3,500	512	6400	**Equipment**				$0	-100%
$0	**$0**	**$3,500**			**Capital Expenses**				**$0**	**-100%**
$0	**$59,422**	**$67,938**			**Total Expenses**				**$71,567**	**5%**

001-2776 Cultural Services

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$0	-$59,422	-$67,938		Net Revenue / Expenses				-$71,567	5%

125- 2624 Permitting

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$187,749	$536,562	$140,000		Building Permits Fee			$185,000	$185,000	32%
$95,095		$72,000		Application Fees			$68,430	$68,430	-5%
$164,883		$121,600		Subcontractor Permits			$155,000	$155,000	27%
$41,903		$32,000		Misc Permits			$40,000	$40,000	25%
$116,450	$9,649	$92,800		Misc Fees			$115,000	$115,000	24%
$15,805	$15,160	$12,000		Surcharge			$16,000	$16,000	33%
$0	$819,762	$7,000		Interfund Transfer			$0	$0	-100%
		$96,107		Transfer From Reserve			$163,898	$163,898	71%
$621,884	$1,381,133	$573,507		**Total Revenues**			$743,328	$743,328	30%
				Personnel Expenses					
				Full Time Equivalent Employees	**6.5**				
$261,532	$328,253	$225,540	524 1200	Regular Wages				$294,468	31%
		$3,877		Sick Leave Buy Back				$4,741	22%
$15,447	$15,598	$16,776	524 1201	Holiday Pay				$20,294	21%
$3,202	$398	$2,553	524 1400	Overtime pay				$5,326	109%
		$0	524 1500	Incentive Pay				$3,600	0%
$19,415	$24,440	$18,834	524 2100	FICA Taxes				$24,708	31%
$25,518	$42,558	$31,266	524 2200	Retirement Contributions				$37,830	21%
$51,765	$67,381	$56,025	524 2300	Life & Health Insurance				$55,767	0%
$5,058	$8,218	$5,104	524 2400	Workers Compensation				$7,000	37%
$382,032	**$486,846**	**$359,975**		**Total Personnel Costs**				**$453,734**	**26%**
				Operating Expenses					
$0	$0	$0	3400	**Contractual Services**				$0	0%
$1,774	$2,832	$4,720	524 4000	**Travel and Per Diem**				$4,720	0%
$6,180	$3,633	$5,445	524 4100	**Communications**				$8,460	55%
$6,580	$4,704	$6,600	524 4300	**Utilities**				$6,600	0%
$5,101	$8,051	$4,180	524 4400	**Rentals & Leases**				$1,800	-57%
$3,274	$3,979	$4,942	524 4500	**Insurance**				$6,341	28%
$0	$0	$25,000	524 4600	**Repairs & Maintenance**				$0	-100%
$1,471	$0	$5,484	524 4603	**Software**				$39,000	611%
$0	$0	$0	524 4610	**Repairs - Miscellaneous**				$500	0%

125- 2624 Permitting

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$214	$6	$480	524	4611	**Repairs - Auto**				$480	0%
$111	$0	$1,490	524	4700	**Printing**				$2,360	58%
$11,132	$7,325	$8,000	524	4900	**Other Current Charges**				$8,000	0%
$220	$0	$3,000	524	5100	**Office Supplies**				$3,000	0%
$4,544	$3,910	$6,200	524	5200	**Operating Supplies**				$9,000	45%
$859	$522	$1,960	524	5201	**Uniforms**				$1,600	-18%
$3,544	$4,510	$4,510	524	5202	**Fuel**				$4,630	3%
$437	$0	$390	524	5214	**Inspection Tools**				$1,320	238%
$46,560	$2,680	$2,400	524	5215	**Building Code Software**				$2,000	-17%
$744	$0	$1,035	524	5216	**Personnel Safety Equip.**				$1,625	57%
$1,384	$703	$1,510	524	5400	**Dues & Subscriptions**				$3,035	101%
$1,600	$0	$2,500	524	5401	**Code Books & Subscriptions**				$2,500	0%
$2,834	$2,498	$3,375	524	5600	**Training**				$5,325	58%
$98,562	**$45,353**	**$93,221**			**Total Operating Expenses**				**$112,296**	**20%**
					Capital Expenses					
		$0	524	6300	**Improvements**				$75,000	0%
$13,125	$0	$2,200	524	6400	**Equipment**				$0	-100%
$0	$0	$15,000	524	6401	**Capital Leases**				$14,430	-4%
$13,125	**$0**	**$17,200**			**Capital Expenses**				**$89,430**	420%
					Transfers and Contingencies					
		$85,000	524	9000	**Transfers**				$85,000	
		$3,300	524	9500	**Contingencies**				$2,867	
$0	**$0**	**$88,300**			**Total Transfers and Contingencies**				**$87,867**	0%
$493,720	**$532,199**	**$558,696**			**Total Expenses**				**$743,328**	33%

125- 2624 Permitting

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$128,164	$848,935	$14,811		Net Revenue / Expenses				$0	-100%

150-2625 Community Development Block Grant

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
		$164,610		Annual Entitlement Grant			$164,610	$170,025	3%
		$96,835		Coronavirus allocation			$0	$0	-100%
				C/F Carryforward from FY21			$44,000	$44,000	0%
$0		$261,445		**Total Revenue**				$214,025	-18%
				Personal Expenses					
				Full Time Equivalent Employees	**0**				
$0		**$0**		**Total Personal Costs**				**$0**	**0%**
				Operating Expenses					
		$22	554 4200	**Postage**				$0	-100%
			554 8302	**Grants & Aide**				$80,230	0%
			554 5218	**Public Projects**				$55,790	0%
			554 9000	**Transfers**				$34,005	0%
$0		**$22**		**Total Operating Costs**				**$170,025**	
				Capital Costs					
			512 6500	**Infrastructure Projects**					
$0		**$0**		**Capital Expenses**				**$44,000**	0%
$0		**$22**		**Total Expenses**				**$214,025**	
$0		**$261,423**		**Net Revenue / Expenses**				**$0**	-100%

220-0213 Debt Service

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
		$325,547		Transfer from General Fund			$283,741	$283,741	-13%
$0		$325,547		**Total Revenue**				**$283,741**	-13%
				Personal Expenses					
				Full Time Equivalent Employees	**0**				
$0		**$0**		**Total Personal Costs**				**$0**	**0%**
				Operating Expenses					
				2015 Public Imp Refunding				**$283,741**	
$0		**$286,741**		**Total Operating Costs**				**$283,741**	
				Capital Costs					
$0		**$0**		**Capital Expenses**				**$0**	0%
$0		**$286,741**		**Total Expenses**				**$283,741**	
$0		**$38,806**		**Net Revenue / Expenses**				**$0**	-100%

332 - Capital Improvements

Actual 2019	Actual 2020	Adopted Budget 2020	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
				State Grant Apropriations			$1,695,570	$1,695,570	
				Transfer from 1/2 Cent *			$1,007,896	$1,007,896	
				Transfer from General Fund			$150,809	$150,809	
				Transfer from Water Dept			$300,000	$300,000	
				Transfer from Impact Fees			$185,000	$185,000	
				SRF Loan Proceeds			$7,800,000	$7,800,000	
				Federal Grant - ARPA			$527,814	$527,814	
$0	$0	$0		**Total Revenues**				**$11,667,089**	**0%**
				Personnel Expenses					
				Full Time Equivalent Employees	**0**				
$0	**$0**	**$0**		**Total Personnel Expenses**				**$0**	**0%**
				Operating Expenses					
$0	**$0**	**$0**		**Total Operating Expenses**				**$0**	**0%**
				Capital Expenses					
				0822 - Fire Department					
$84,637	$1,358,516	$21,606	522 6400	**Equipment**				$1,307,996	
			*	Fire Training Tower	1	$1,307,996	$1,307,996		
				1141 - Streets					
$451,001	$0	$0	541 6300	**Improvements/Not buildings**				$1,395,400	
			*	E. Redstone (Brookemeade to Okaloosa Lane)	1	$395,400	$395,400		
				Main Street Project	1	$1,000,000	$1,000,000		
				2319 - Facilities					
$70,478	$9,265	$36,330	519 6300	**Improvements**				$150,809	
				LED Lighting Replacement	1	$22,993	$22,993		
				Twin Hills Tennis Cts Repair	1	$36,500	$36,500		
				Twin Hills Tennis Cts Fence	1	$25,400	$25,400		
				Downtown Christmas Décor	1	$25,000	$25,000		
				Countryview Park New	1	$29,088	$29,088		
				Replace fencing at OSTP Adult	1	$11,828	$11,828		

					1633 - Water					
$0	$57,912	$2,200,000	533	6300	**Improvements**				$300,000	
					Meter & MXU Replacement	1	$100,000	$100,000		
					PJ Phase 4 relocate	1	$200,000	$200,000		
					1735 - Sewer					
$3,141	$4,897	$2,538,456	533	6301	**Improvements**				$2,562,884	
					CIPP Lining Program	1	$50,000	$50,000		
					Low-Pressure Sewer Program	1	$25,000	$25,000		
				»	Benjamin Sewer Expansion	1	$135,000	$135,000		
					Manhole Lining Program	1	$50,000	$50,000		
				»	Split Creek Engineering Study	1	$50,000	$50,000		
					LS#76 Upgrade	1	$24,993	$24,993		
					LS#9 Pump Replacement	1	$27,891	$27,891		
					Foxwood Estates Septic to Sewer	1	$2,200,000	$2,200,000		
					1935 - Wastewater					
$33,132	$0	$3,923,000	535	6300	**Improvements**				$5,700,000	
					Solids handling upgrade	1	$5,100,000	$5,100,000		
					Phase 1 PD&E	1	$100,000	$100,000		
					Rapid Infiltration (RIB)	1	$500,000	$500,000		
					2238 - Stormwater					
$0	$0	$0	538	6301	**Improvements**				$250,000	
					W. Walnut Reline	1	$250,000	$250,000		
$557,752	**$72,073**	**$8,697,786**			**Capital Expenses**				**$11,667,089**	**34%**
$557,752	**$72,073**	**$8,697,786**			**Total Expenses**				**$11,667,089**	**34%**
-$557,752	**-$72,073**	**-$8,697,786**			**Net Revenue / Expenses**				**$0**	**-100%**

» Impact Fees Funded Project
* 1/2 Cent Sales Tax Funded

SRF Proceeds		
Solids Handling Upgrade	$	5,100,000
Foxwood Estates Septic to Sewer	$	2,200,000
RIB	$	500,000
	$	**7,800,000**

440 Utility Fund Summary

	*Revenue	Reserve From Fund Balance	*Debt Proceeds	Grants & Aid	Impact Fees From Fund Balance	Restricted Funds	Personnel Expenses	Operating Expenses	Capital Expenses	Debt Contingency Transfers	Total
G&A	$ 519,680	$ 720,105	$ -	$ 1,408,271		$ 487,856	$ -	$ 318,620	$ -	$ 4,898,555	$ (2,081,263)
Administration	$ -						$ 602,016	$ 145,063	$ -	$ -	$ (747,079)
Customer Service	$ -						$ 376,279	$ 92,550	$ -	$ -	$ (468,829)
Water	$ 3,314,327						$ 687,028	$ 712,651	$ 140,470	$ 300,000	$ 1,474,178
Sewer	$ 4,359,680				$ -		$ 631,097	$ 575,974	$ 115,116	$ -	$ 3,037,493
Wastewater Plant	$ -						$ -	$ 1,214,499	$ -	$ -	$ (1,214,499)
Totals	$ 8,193,687	$ 720,105	$ -	$ 1,408,271	$ -	$ 487,856	$ 2,296,420	$ 3,059,357	$ 255,586	$ 5,198,555	$ 0

Total Expenses	$ 5,611,363
Total operating and Capital Expenses	$ 3,314,943

*The revenue in this summary is based on the projections found in the proforma from the 2020 utility rate study

	20%	25%	30%
Reserve Calculation	$ 1,071,155	$ 1,338,944	$ 1,606,733

Contingency
10% of Operating $ 305,936
+ or - Excess

440-Summary Requested

440-0311 General & Administrative

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$147,000	$133,000	$133,000	324	2101	Impact Fees - Water Res			$85,000	$85,000	-36%
$32,000	$58,000	$56,000	324	2201	Impact Fees - Water Comm			$50,000	$50,000	-11%
$464,987	$403,101	$366,000	324	2102	Impact Fees - Sewer Res			$220,000	$220,000	-40%
$143,382	$58,000	$159,000	324	2202	Impact Fees - Sewer Comm			$75,000	$75,000	-53%
$323,453	$327,409	$292,000	343	0000	Connection Fees			$292,000	$300,000	3%
$204,961	$99,950	$192,000	343	9000	Special Fees/ Penalties			$199,680	$199,680	4%
$324,331	$161,395	$20,000	369	0000	Misc. Revenues			$20,000	$20,000	0%
		$8,000,000	384	0000	SRF Loan Proceeds			$0	$0	-100%
		$56,608	335	1900	1/2 Cent Sales Tax *			$56,608	$57,856	2%
		$0	331	3000	Federal Grants - ARPA			$1,408,271	$1,408,271	0%
					Cash Carryforward			$720,105	$720,105	0%
$8,276,949	$8,082,729	$16,653,461			**Total Revenues**				$3,135,912	**-81%**
					Personnel Expenses					
					Full Time Equivalent Employees	**0**				
$114,693		**$22,824**			**Total Personnel Costs**				**$0**	
					Operating Expenses					
$77,948	$53,362	$8,950	511	3400	**Contractual Services**				$8,950	0%
$219,025	$236,031	$295,570	511	4500	**Insurance**				$295,570	0%
	$66	$0	511	4600	**Repairs & Maintenance**				$0	0%
$120,352	$108,477	$4,800	511	4900	**Other Current Charges**				$4,800	0%
$3,710	$5,886	$7,500	511	4904	**Collection Agency Exp**				$7,500	0%
$450	$122	$800	511	5100	**Office Supplies**				$800	0%
$15,729	$7,665	$500	511	5200	**Operating Supplies**				$500	0%
$2,718	$561	$500	511	5203	**Advertising**				$500	0%
$614,094	**$580,806**	**$318,620**			**Total Operating Expenses**				**$318,620**	**0%**
					Capital Expenses					
$0	$0	$0	511	6400	**Equipment**				$0	0%
$0	**$0**	**$0**			**Total Capital Expenses**				**$0**	0%

440-0311 General & Administrative

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Debt, Contingencies and Transfers					
					2008- State Revolving Fund				$460,346	4%
					SRF 2010				$58,972	0%
					SRF 13/14				$456,971	0%
					2015 W&S Refunding				$282,986	0%
					2016 W&S Refunding				$389,488	0.10%
				*	**2020 Capital Imp. Bond**				$57,856	2%
		$0			**2021 SRF Capital Projects Loan**				$375,501	0%
	$1,149,572	$0	511	9000	**Transfers**				$477,229	0%
	$0	$112,000	511	9500	**Contingencies**				$1,714,207	1431%
	$0	$625,000	511	9700	**Transfer to General Fund (cost allocation)**				$625,000	0%
	$0	$0	511	9900	**Reserve Funds**				$0	0%
$0	**$1,812,026**	**$2,418,557**			**Total Debt, Contingencies & Transfers**				**$4,898,555**	103%
$728,787	**$2,392,832**	**$2,760,001**			**Total Expenses**				**$5,217,175**	89%
$7,548,162	**$5,689,897**	**$13,893,460**			**Net Revenue / Expenses**				**-$2,081,263**	-115%

440-0510 Utility Administration

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
					Non Revenue Division					
$0	$0	$0			**Total Revenues**					
					Personnel Expenses					
					Full Time Equivalent Employees	**5**				
$267,436	$273,184	$245,223	519	1200	Regular Wages				$402,774	64%
	$0	$5,067			Sick Leave Buy Back				$7,586	50%
$16,374	$13,078	$18,240	519	1201	Holiday Pay				$29,958	64%
$1,041	$139	$0	519	1400	Overtime pay				$2,837	0%
$0	$0	$0	519	1500	Incentive Pay				$3,600	0%
$21,791	$20,612	$20,542	519	2100	FICA Taxes				$33,960	65%
$15,207	$24,426	$34,103	519	2200	Retirement Contributions				$41,052	20%
$48,308	$46,027	$47,382	519	2300	Life & Health Insurance				$70,043	48%
$5,444	$5,886	$5,519	519	2400	Workers Compensation				$10,206	85%
$375,601	**$383,352**	**$376,076**			**Total Personnel Costs**				**$602,016**	**60%**
					Operating Expenses					
$50,000		$50,000	519	3103	**Engineering Fees**				$50,000	0%
$65,000		$0	519	3400	**Contractual Services**				$7,000	0%
$275		$275	519	3402	**Pest Control**				$264	-4%
$100		$430	519	4000	**Travel and Per Diem**				$0	-100%
$8,000		$5,860	519	4100	**Communications**				$11,050	89%
$350		$300	519	4200	**Postage**				$300	0%
$13,000		$12,000	519	4300	**Utilities**				$12,700	6%
$13,500		$10,100	519	4400	**Rentals & Leases**				$4,907	-51%
$1,000		$1,250	519	4500	**Insurance**				$4,353	248%
$7,000		$6,050	519	4600	**Repairs & Maintenance**				$6,564	8%
$3,500		$2,500	519	4611	**Repairs - Auto**				$2,500	0%
		$0	519	4612	**Repairs - Small Equipment**				$250	0%
		$0	519	4613	**Repairs - Heavy Equipment**				$250	0%

440-0510 Utility Administration

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$1,850		$1,850	519	5100	**Office Supplies**				$1,850	0%
$10,000		$10,000	519	5200	**Operating Supplies**				$12,050	21%
$1,200		$1,064	519	5201	**Uniforms**				$1,180	11%
$2,500		$2,500	519	5202	**Fuel**				$3,750	50%
$250		$250	519	5203	**Advertising**				$700	180%
$3,700		$9,350	519	5400	**Dues & Subscriptions**				$23,795	154%
$500		$730	519	5600	**Training**				$1,600	119%
$181,725		**$114,509**			**Total Operating Expenses**				**$145,063**	**27%**
$0		**$0**			**Capital Expenses**				**$0**	0%
$557,326		**$490,585**			**Total Expenses**				**$747,079**	52%
-$557,326		**-$490,585**			**Net Revenue / Expenses**				**-$747,079**	52%

440-1513 Customer Service

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
					Non Revenue Division					0%
					Total Revenue					**0%**
					Personal Expenses					
					Full Time Equivalent Employees	**7**				
$233,283	$233,448	$229,398	513	1200	Regular Wages				$239,492	4%
		$4,147			Sick Leave Buy Back				$4,358	5%
$10,809	$10,914	$14,681	513	1201	Holiday Pay				$15,274	4%
$3,477	$4,077	$4,125	513	1400	Overtime pay				$3,693	-10%
$18,439	$18,412	$18,989	513	2100	FICA Taxes				$19,823	4%
$19,693	$24,043	$23,671	513	2200	Retirement Contributions				$24,655	4%
$43,211	$59,881	$60,066	513	2300	Life & Health Insurance				$65,795	10%
$3,568	$2,955	$2,980	513	2400	Workers Compensation				$3,188	7%
$332,479	**$353,731**	**$358,057**			**Total Personnel Expenses**				**$376,279**	**5%**
					Operating Expenses					
		$0	513	3400	**Contractual Services**					0%
$6,602	$7,664	$4,480	513	4100	**Communications**				$6,600	47%
		$75,000	513	4200	**Postage**				$72,000	-4%
$2,385	$1,762	$2,700	513	4300	**Utilities**				$2,400	-11%
$5,500	$600	$6,000	513	4400	**Rentals & Leases**				$2,000	-67%
		$1,000	513	4500	**Insurance**				$600	-40%
	$0	$300	513	5100	**Office Supplies**				$3,000	900%
$2,304	$1,409	$1,500	513	5200	**Operating Supplies**				$3,250	117%
	$0	$700	513	5201	**Uniforms**				$700	0%
$125	$96	$200	513	5202	**Fuel**				$200	0%
	$0	$0	513	5400	**Dues & Subscriptions**				$1,300	0%

440-1513 Customer Service

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
	$0	$500	513	5600	**Training**				$500	0%
$16,950	**$11,531**	**$92,380**			**Total Operating Expenses**				**$92,550**	**0%**
$487	**$0**	**$0**			**Capital Expenses**				**$0**	**0%**
$349,917	**$365,262**	**$450,437**			**Total Expenses**				**$468,829**	**4%**
-$349,917	**-$365,262**	**-$450,437**			**Net Revenue / Expenses**				**-$468,829**	**4%**

440-1633 Water

Actual 2019	Actual 2020	Adopted Budget 2020	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$2,734,319	$2,855,849	$3,186,853	343	3000	Water Revenue			$3,314,327	$3,314,327	4%
$2,734,319	$2,855,849	$3,186,853			**Total Revenues**				**$3,314,327**	**4%**
					Personnel Expenses					
					Full Time Equivalent Employees	**8**				
$339,514	$369,002	$343,293	533	1200	Regular Wages				$354,614	3%
		$7,093			Sick Leave Buy Back				$7,327	3%
$19,316	$16,432	$25,534	533	1201	Holiday Pay				$26,376	3%
$58,754	$51,987	$36,325	533	1400	Overtime pay				$53,793	48%
$0	$0	$0	533	1500	Incentive Pay				$24,000	0%
$27,521	$29,208	$28,758	533	2100	FICA Taxes				$31,542	10%
$39,040	$54,599	$47,742	533	2200	Retirement Contributions				$52,364	10%
$104,248	$111,615	$120,806	533	2300	Life & Health Insurance				$120,806	0%
$16,632	$16,015	$14,774	533	2400	Workers Compensation				$16,204	10%
$605,026		**$624,325**			**Total Personnel Expenses**				**$687,028**	**10%**
					Operating Expenses					
$77,720	$106,154	$99,300	533	3400	**Contractual Services**				$111,300	12%
$6,780	$5,905	$5,345	533	4100	**Communications**				$7,875	47%
$1,039	$380	$1,000	533	4200	**Postage**				$900	-10%
$224,366	$298,119	$240,480	533	4300	**Utilities**				$252,600	5%
$12,940	$12,217	$17,000	533	4400	**Rentals & Leases**				$11,460	-33%
$5,225	$7,873	$22,649	533	4500	**Insurance**				$25,626	13%
$50,528	$38,031	$130,000	533	4600	**Repairs & Maintenance**				$117,000	-10%
$8,246	$3,914	$8,000	533	4611	**Repairs - Auto**				$6,565	-18%
		$1,000	533	4612	**Repairs - Small Equipment**				$500	-50%
		$2,000	533	4613	**Repairs - Heavy Equipment**				$6,000	200%
$173	$0	$250	533	5100	**Office Supplies**				$250	0%

440-1633 Water

Actual 2019	Actual 2020	Adopted Budget 2020	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$146,258	$139,313	$146,200	533	5200	**Operating Supplies**				$137,400	-6%
$3,884	$3,153	$3,500	533	5201	**Uniforms**				$3,500	0%
$25,094	$21,404	$26,000	533	5202	**Fuel**				$26,000	0%
$4,807	$9,547	$5,250	533	5400	**Dues & Subscriptions**				$4,000	-24%
$3,450	$895	$1,675	533	5600	**Training**				$1,675	0%
$3,580,696	**$646,906**	**$709,649**			**Total Operating Expenses**				**$712,651**	**0%**
					Capital Expenses					
	$0	$0	533	6400	**Equipment**				$113,588	0%
	$0	$16,080	533	6401	**Capital Leases**				$26,882	67%
$0	**$57,912**	**$2,216,080**			**Capital Expenses**				**$140,470**	**-94%**
					Debt, Contingencies and Transfers					
$0	$0	$0	581	9000	**Transfers**				$300,000	
$0	**$0**	**$0**			**Total Debt, Contingencies and Transfers**				**$300,000**	
$4,185,721	**$704,817**	**$3,550,054**			**Total Expenses**				**$1,840,149**	**-48%**
-$1,451,402	**$2,151,031**	**-$363,201**			**Net Revenue / Expenses**				**$1,474,178**	**-506%**

440-1735 Sewer

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$3,902,516	$3,986,024	$4,192,000	343	5000	Sewer Revenue			$4,359,680	$4,359,680	4%
$3,902,516	$3,986,024	$4,192,000			**Total Revenues**			$4,359,680	**$4,359,680**	**4%**
					Personnel Expenses					
					Full Time Equivalent Employees	**10**				
$62,477	$70,995	$410,639	533	1200	Regular Wages				$382,294	-7%
		$6,560			Sick Leave Buy Back				$4,608	-42%
$3,862	$3,353	$27,993	533	1201	Holiday Pay				$28,435	2%
$1,052	$1,113	$37,565	533	1400	Overtime pay				$9,668	-289%
		$0	533	1500	Incentive Pay				$14,400	100%
$5,114	$5,688	$34,057	533	2100	FICA Taxes				$32,875	-4%
$6,428	$9,462	$51,541	533	2200	Retirement Contributions				$49,626	-4%
$16,226	$17,969	$114,161	533	2300	Life & Health Insurance				$95,936	-19%
$2,266	$2,282	$13,703	533	2400	Workers Compensation				$13,254	-3%
$97,425	**$110,863**	**$696,219**			**Total Personnel Expenses**				**$631,097**	**-9%**
					Operating Expenses					
	$0	$12,504	533	3400	**Contractual Services**				$15,904	27%
	$0	$350	533	4000	**Travel and Per Diem**				$0	-100%
$5,023	$4,919	$7,130	533	4100	**Communications**				$7,575	6%
	$19,030	$196,056	533	4300	**Utilities**				$204,480	4%
	$0	$35,000	533	4400	**Rentals & Leases**				$35,000	0%
$2,283	$3,642	$26,994	533	4500	**Insurance**				$28,625	6%
$39,630	$26,189	$160,000	533	4600	**Repairs & Maintenance**				$135,500	-15%
$49,436	$7,460	$23,960	533	4611	**Repairs - Auto**				$23,960	0%
$0	$0	$0	533	4612	**Repairs - Small Equipment**				$5,000	0%
$0	$0	$0	533	4613	**Repairs - Heavy Equipment**				$22,000	0%
$28,761	$24,767	$58,400	533	5200	**Operating Supplies**				$45,000	-23%
$793	$745	$3,759	533	5201	**Uniforms**				$3,759	0%

440-1735 Sewer

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
$18,952	$18,990	$31,800	533	5202	**Fuel**				$37,200	17%
	$0	$8,871	533	5600	**Training**				$11,971	35%
$144,897	**$105,741**	**$567,464**			**Total Operating Expenses**				**$575,974**	**1%**
					Capital Expenses					
$73,193	$0	$0	533	6300	**Improvements/Not buildings**				$0	0%
$3,141	$4,897	$2,538,456	533	6301	**Improvements**				$0	-100%
		$24,120	533	6400	**Equipment**				$79,250	229%
		$24,120	533	6401	**Vehicle Leases**				$35,866	49%
$3,141	**$4,897**	**$2,586,696**			**Capital Expenses**				**$115,116**	-96%
$245,463	**$221,501**	**$3,850,379**			**Total Expenses**				**$1,322,187**	-66%
$3,657,053	**$3,764,523**	**$341,621**			**Net Revenue / Expenses**				**$3,037,493**	789%

* Impact Fee Funded Projects

440-1935 Wastewater Treatment Plant

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$0		$0			**Total Revenues**					
					Personnel Expenses					
					Full Time Equivalent Employees	**0**				
					Total Personnel Expenses					
					Operating Expenses					
$1,103,706	$1,047,565	$1,098,324	535	3400	**Contractual Services**				$1,098,324	0%
$510	$172	$37,675	535	4500	**Insurance**				$38,175	1%
$18,432	$39,728	$20,000	535	4600	**Repairs & Maintenance**				$20,000	0%
$9,643	$6,048	$58,000	535	5200	**Operating Supplies**				$58,000	0%
$1,132,291	**$1,093,512**	**$1,213,999**			**Total Operating Expenses**				**$1,214,499**	**0%**
					Capital Expenses					
$33,132	$0	$3,923,000	535	6300	**Improvements/Not buildings**				$0	-100%
	$0	$0	535	6400	**Equipment**				$0	0%
$33,132	**$0**	**$3,923,000**			**Capital Expenses**				**$0**	-100%
$1,165,423	**$1,093,512**	**$5,136,999**			**Total Expenses**				**$1,214,499**	-76%
-$1,165,423	**-$1,093,512**	**-$5,136,999**			**Net Revenue / Expenses**				**-$1,214,499**	-76%

441- 1834 Sanitation Fund

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Revenues					
$3,706,347	$3,872,361	$3,900,000	343	4000	Garbage Fees			$4,000,000	$4,000,000	3%
$60,525	$48,980	$48,000	343	9000	Penalties			$55,000	$55,000	15%
$203,759	$237,308	$197,400	343	9001	Franchise Fees			$208,000	$208,000	5%
$3,970,631	$4,158,649	$4,145,400			**Total Revenue**			$4,263,000	**$4,263,000**	3%
					Personal Expenses					
					Full Time Equivalent Employees	**0**				
					Total Personal Costs					
					Operating Expenses					
$3,470,947	$3,859,393	$3,948,000	534	3400	**Contractual Services**				$3,948,000	0%
$20,360	$37,840	$30,000	534	3900	**Landfill Charges**				$50,000	67%
$0	$19,486	$5,000	534	4903	**Bad Debt**				$5,000	0%
$3,491,307	**$3,916,719**	**$4,145,400**			**Total Operating Costs**				**$4,003,000**	**-100%**
					Capital Costs					
$0	**$0**	**$0**			**Total Capital Expenses**					**0%**
					Debt, Contingencies and Transfers					
		$162,400	534	9100	**Transfers**				$260,000	60%
		$162,400			**Total Debt, Contingencies and Transfers**				**$260,000**	60%
$3,491,307	**$0**	**$4,145,400**			**Total Expenses**				**$4,263,000**	**0%**
$479,323	**$241,930**	**$0**			**Net Revenue / Expenses**				**$0**	**0%**

442-2238 Stormwater

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
		$89,910	343 70-01	Commercial	12	$7,493	$89,910	$85,100	-5%
		$311,010	343 70-02	Residential	12	$25,918	$311,010	$310,000	0%
			381 00-00	Transfer from 1/2 Cent Tax *	1	$220,000	$220,000	$220,000	0%
			381 00-00	Transfer from General Fund	1	$18,162	$18,162	$18,162	0%
$0		$400,920		**Total Revenue**				**$633,262**	
				Personal Expenses					
				Full Time Equivalent Employees	**6**				
$155,462	$152,293	$164,723	538 1200	Regular Wages				$174,060	6%
		$3,416	538	Sick Leave Buy Back				$1,277	-63%
$9,707	$7,578	$12,252	538 1201	Holiday Pay				$12,947	6%
$2,474	$617	$5,124	538 1400	Overtime pay				$3,550	-31%
				Incentive Pay				$2,400	0%
$11,937	$11,686	$13,800	538 2100	FICA Taxes				$14,587	6%
$12,050	$18,820	$22,910	538 2200	Retirement Contributions				$24,217	6%
$44,421	$45,734	$59,747	538 2300	Life & Health Insurance				$50,794	-15%
$14,353	$11,459	$7,088	538 2400	Workers Compensation				$7,494	6%
$256,158		**$289,060**		**Total Personal Costs**				**$291,325**	**1%**
				Operating Expenses					
$0	$0	$2,500	538 3103	**Engineering Fees**				$2,500	0%
	$0	$2,525	538 4100	**Communications**				$1,275	-50%
$1,565	$2,298	$12,000	538 4500	**Insurance**				$12,633	5%
$23,480	$14,296	$20,000	538 4600	**Repairs & Maintenance**				$12,500	-38%
$6,714	$4,866	$6,000	538 4611	**Repairs - Auto**				$6,000	0%
	$0	$0	538 4612	**Repairs - Small Equipment**					0%
	$0	$0	538 4613	**Repairs - Heavy Equipment**				$7,500	0%
$19,841	$12	$5,000	538 5200	**Operating Supplies**				$5,000	0%
$1,576	$1,666	$2,700	538 5201	**Uniforms**				$2,700	0%
$14,548	$13,405	$16,950	538 5202	**Fuel**				$16,980	0%
$25,662	$12,804	$38,790	538 5400	**Materials**				$40,085	3%

442-2238 Stormwater

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
	$0	$4,895	538	5400	**Dues & Subscriptions**				$4,895	0%
$1,089	$0	$500	538	5600	**Training**				$500	0%
$94,818		**$111,860**			**Total Operating Costs**				**$112,568**	**1%**
					Capital Costs					
		$0	538	6301	**Improvements/Not buildings**				$0	
		$0	538	6400	**Equipment ***				$220,000	
		$0	538	6401	**Capital Leases**				$9,369	
$0	**$0**	**$0**			**Capital Expenses**				**$229,369**	**0%**
$350,977	**$0**	**$400,920**			**Total Expenses**				**$633,262**	**58%**
-$350,977	**$0**	**$0**			**Net Revenue / Expenses**				**$0**	**0%**

* Indicates 1/2 Cent Sales Tax Items

670-0311 Community Redevelopment Agency

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number	Description	Quantity	Unit Cost	Department	Department Totals	% of Change
				Revenues					
$72,401		$78,000		County	1	$89,555		$89,555	15%
$138,205		$155,000		City	1	$162,395		$162,395	5%
		$927,107		Carry Forward	1	$927,107		$831,677	-10%
$27,485		$4,080	361 0000	Interest	12	$340		$3,000	-26%
		$100	334 7000	State Grant Revenue	1	$250,000		$250,000	
$238,091	$0	$1,164,287		**Total Revenue**				**$1,336,627**	**15%**
				Total Personal Costs				**$0**	**0%**
				Operating Expenses					
	$0	$5,000	511 3101	**Legal Fees**				$5,000	0%
	$0	$140,000	511 3103	**Engineering Fees**				$380,000	171%
			511 3200	**Auditing Fees**				$5,000	0%
$52,512	$61,081	$50,000	511 3400	**Contractual Services**				$86,000	72%
	$0	$1,000	511 4000	**Travel and Per Diem**				$2,050	105%
			511 4100	**Communications**				$500	0%
	$0	$1,200	511 4400	**Rentals & Leases**				$3,000	150%
	$0	$1,503	511 4500	**Insurance**				$1,700	13%
	$0	$100	511 4700	**Printing**				$100	0%
	$0	$400	511 5100	**Office Supplies**				$500	25%
$9,270	$0	$1,800	511 5200	**Operating Supplies**				$1,000	-44%
		$0	511 5201	**Uniforms**				$300	0%
$331	$2,253	$10,000	511 5203	**Advertising**				$19,500	95%
		$0	511 5218	**Rewards & Recognition**				$500	0%
$0	$1,174	$1,050	511 5400	**Dues & Subscriptions**				$1,500	43%
$926	$1,137	$500	511 5600	**Training**				$1,000	100%
$172,185		**$212,553**		**Total Operating Costs**				**$507,650**	**139%**

670-0311 Community Redevelopment Agency

Actual 2019	Actual 2020	Adopted Budget 2021	Account Number		Description	Quantity	Unit Cost	Department	Department Totals	% of Change
					Capital Costs					
	$404,357	$818,344	512	6300	**Improvements**				$507,977	-38%
			512	6400	**Equipment**				$2,000	0%
$0		**$818,344**			**Capital Expenses**				**$509,977**	**-38%**
					Grants & Transfers					
	$105,000	$113,000	512	8201	**Grants**				$300,000	165%
	$15,580	$39,600	512	9000	**Transfers**				$19,000	-52%
$0	**$120,580**	**$152,600**			**Total Grants & Transfers**				**$319,000**	**109%**
$172,185	**$120,580**	**$1,183,497**			**Total Expenses**				**$1,336,627**	**13%**
$65,906	**-$120,580**	**-$19,210**			**Net Revenue / Expenses**				**$0**	**-100%**

FY 2022 Budget Reconciliation

Revenues			
General Revenue	$	36,122,267	63.08%
Cash Carry Forward	$	3,640,589	6.36%
Grants & Aide	$	4,051,680	7.08%
Debt Proceeds	$	7,800,000	13.62%
Restricted Source Revenue	$	5,645,663	9.86%
	$	**57,260,199**	100%

Expenses			
Personnel	$	18,452,157	32.23%
Operating	$	13,380,955	23.37%
Capital	$	14,333,057	25.03%
Debt, Contingency & Transfers	$	11,094,029	19.37%
	$	**57,260,199**	100%

FY2022 Budget (less transfers and capital projects)		
Total Budget	**$**	**57,260,199**
(Less General Fund G&A Transfers Out)	$	(615,107)
(Less 1/2 Cent Sales Tax Transfers Out)	$	(2,523,802)
(Less Permitting Fund Transfers Out)	$	(85,000)
(Less Utility Fund G&ATransfers Out)	$	(477,229)
(Less Utility Fund Cost Allocation xfr)	$	(625,000)
(Less Water Transfer to Capital Impr)	$	(300,000)
(Less CRA Fund Cost Allocation xfr)	$	(19,000)
	$	**52,615,061**
(Less Capital Projects Fund)	$	(11,667,089)
Adjusted Total Budget	**$**	**40,947,972**

This budget reconciliation takes into consideration how transfers between funds can increase the overall budget total for the fiscal year. When a revenue is received in one fund and transferred to another, this in turn causes a necessary increase in the budget. It also reflects the current budgeted capital projects to improve infrastructure and citywide objectives for the citizens. The adjusted budget total represents the actual expenditures, less all scheduled transfers between funds and capital projects for FY2022.