



CITY OF CRESTVIEW

OFFICE OF THE CITY CLERK

P.O. DRAWER 1209, CRESTVIEW, FLORIDA 32536

Phone # (850) 682 - 1560 Fax # (850) 682-8077

September 27, 2021

5:30 PM

Council Chambers

BUDGET 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 Final Millage and Budget**
 - 5.1. Final Millage Adoption - Resolution 2021 - 15
 - 5.2. Final Budget Resolution 2021 - 16
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 as 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.



Staff Report

CITY COUNCIL MEETING DATE: September 27, 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: 9/23/2021
SUBJECT: Final Millage Adoption - Resolution 2021 - 15

BACKGROUND:

Within fifteen (15) days after the tentative Millage hearing, the City must advertise its intent to adopt a final millage. The Public hearing to adopt the final millage must be two to five days after the advertisement appears in the paper as required by Florida Statute 200.065(2).

DISCUSSION:

The tentative millage rate of 6.9466 was adopted by Resolution No. 2021-13 on Tuesday, September 14, 2021.

The advertising, as required by Florida Statute 200.065(2), was in the NW Florida Daily News on Thursday, September 23, 2021.

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 year's 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 2021-15 adopting the final millage rate at 6.9466 for the fiscal year 2022.

Attachments

None

RESOLUTION: 2021-15

**A RESOLUTION OF THE CITY OF CRESTVIEW, FLORIDA,
ADOPTING THE FINAL 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 27, 2021, adopted Fiscal Year Final 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 27th DAY OF SEPTEMBER, 2021.

CITY OF CRESTVIEW, FLORIDA

JB Whitten, Mayor

Attest:

**Elizabeth M. Roy, City
Clerk**



Staff Report

CITY COUNCIL MEETING DATE: September 27,
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: 9/23/2021
SUBJECT: Final Budget Resolution 2021 - 16

BACKGROUND:

Within fifteen (15) days after the tentative budget hearing, the City must advertise its intent to adopt a final budget. The public hearing to adopt the final budget must be two to five days after the advertisement appears in the newspaper as required by Florida Statute 200.065(2).

DISCUSSION:

The tentative budget with expenditures of \$57,260,199 was adopted by Resolution No. 2021-14 on Tuesday, September 14th, 2021.

The advertising, as required by Florida Statute 200.065(2), was in the NW Florida Daily News on Thursday, September 23, 2021.

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 2021-16 adopting the final budget of \$57,260,199 for the fiscal year 2022.

Attachments

1. FY2022 Final Budget

RESOLUTION: 2021-16

**A RESOLUTION OF THE CITY OF CRESTVIEW
OF OKALOOSA COUNTY, FLORIDA, ADOPTING
THE FINAL 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 27, 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 Final 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 27th 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											269,921	\$ 269,921
Utility Fund Customer Deposits									52,599			\$ 52,599
Escrow Fund (Library Donor)												\$ -
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												
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)											\$ (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 0510-PS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,421	\$ 12,405	\$ -	\$ -	\$ (141,826)
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 1424-Code	\$ -	\$ -	\$ -	\$ -	\$ 2,921,908	\$ -	\$ -	\$ -	\$ 2,921,908	\$ -
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

Contingency Calculation- 5% Operating minus .5 Cent

\$ 256,616

\$ 65,000

\$ 321,616

	20%	25%	30%
Reserve Calculation	\$ 4,108,599	\$ 5,135,749	\$ 6,162,898

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
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Revenues

\$0	\$0	\$0		Total Revenue					0%
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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
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Revenues

\$0	\$0	\$0		Total Revenue					0%
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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%
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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%
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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
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Revenues

(Non Revenue Division)

\$0	\$0	\$0	Total Revenues						
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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
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Revenues

\$0	\$0			Total Revenues				\$0	0%
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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%
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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%
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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
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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
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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%
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Personnel Expenses

Full Time Equivalent Employees 0

\$0	\$0	\$0		Total Personnel Expenses				\$0	0%
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Operating Expenses

\$0	\$0	\$0		Total Operating Expenses				\$0	0%
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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											
		Reserve	*Debt		Impact					Debt	
	*Revenue	From Fund	Proceeds	Grants & Aid	Fees From	Restricted	Personnel		Capital	Contingency	Total
		Balance			Fund	Funds	Expenses	Operating Expenses	Expenses	Transfers	
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

440-0311 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			FY2022 Budget (less transfers and capital projects)		
General Revenue	\$	36,122,267	63.08%	Total Budget	\$ 57,260,199
Cash Carry Forward	\$	3,640,589	6.36%	(Less General Fund G&A Transfers Out)	\$ (615,107)
Grants & Aide	\$	4,051,680	7.08%	(Less 1/2 Cent Sales Tax Transfers Out)	\$ (2,523,802)
Debt Proceeds	\$	7,800,000	13.62%	(Less Permitting Fund Transfers Out)	\$ (85,000)
Restricted Source Revenue	\$	5,645,663	9.86%	(Less Utility Fund G&A Transfers Out)	\$ (477,229)
	\$	57,260,199	100%	(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)
Expenses				Adjusted Total Budget	\$ 40,947,972
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%		

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.