

CITY OF SWEETWATER

ADOPTED BUDGET

FY 2020-2021

Presented to City Council for Review

August 18, 2020

Presented to City Council for Public Hearing and Adoption

September 08, 2020

**AN ORDINANCE
APPROVING AND ADOPTING A BUDGET FOR THE CITY
OF SWEETWATER FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021**

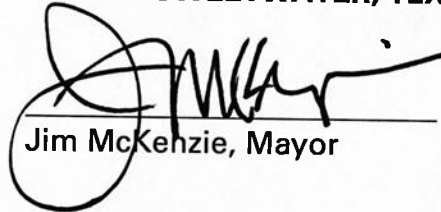
BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:

That this City Council finds: (a) The City Manager has, in accordance with the laws of the State of Texas and the Charter of said City, prepared and filed with the City Secretary a budget covering the fiscal year running from October 1, 2020 thru September 30, 2021; (b) Public Notice that such hearing upon such budget would be held on September 08, 2020, has been given as required by law; (c) Such hearing has been held in accordance with the law; and (d) It is the opinion of this City Council that said budget is in all things appropriate and correct.

WHEREAS, said budget is here and now hereby in all things approved and adopted, and it is provided that the effective date of this budget shall be effective as of October 1, 2020.

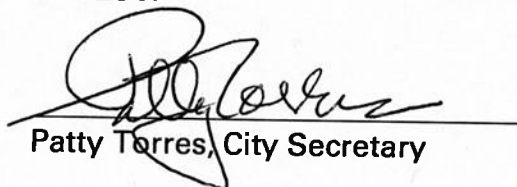
READ, PASSED AND ADOPTED on the first and only reading on this the **08th of September, 2020**, by a unanimous vote.

CITY OF SWEETWATER, TEXAS



Jim McKenzie, Mayor

ATTEST:



Patty Torres, City Secretary

2020-12
AN ORDINANCE

MAKING APPROPRIATION FOR THE SUPPORT TO THE CITY GOVERNMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021.

WHEREAS, The City Manager has prepared and submitted to the City Council of the City of Sweetwater a budget estimate of expenditures and revenues of all city departments for the fiscal year beginning October 1, 2020 and ending September 30, 2021, which has been approved.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:

SECTION 1: That the sum of \$12,401,791 is hereby appropriated out of the General Fund for the payment of expenses of the city government hereinafter itemized, to wit:

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	<u>\$ 12,401,791</u>

SECTION 2: That the sum of \$1,149,212 is hereby appropriated out of the Special Revenue Funds as hereinafter itemized, to-wit:

<u>FUND</u>	<u>APPROPRIATION</u>
Senior Nutrition Activities Program	\$ 419,616
Hotel/Motel Fund	680,000
Cemetery Fund	<u>49,596</u>
Total Special Revenue Funds	<u>\$ 1,149,212</u>

SECTION 3: That the sum of \$14,047,028 is hereby appropriated out of the Enterprise Funds as hereinafter itemized, to-wit:

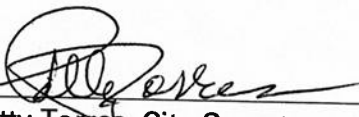
<u>FUND</u>	<u>APPROPRIATION</u>
Water & Wastewater	\$ 10,042,414
Emergency Medical Services	2,054,029
Refuse Collection and Disposal	<u>1,950,585</u>
Total Enterprise Funds	<u>\$ 14,047,028</u>

SECTION 4: That the sum of \$4,332,244 is hereby appropriated out of the Internal Service Funds as hereinafter itemized, to-wit:

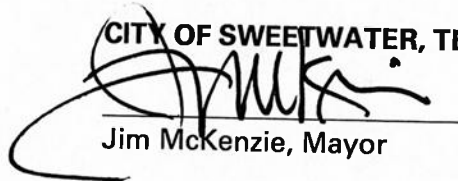
<u>FUND</u>	<u>APPROPRIATION</u>
Central Services and Stores Fund	\$ 2,283,244
Employees' Benefit Fund	<u>2,049,000</u>
Total Internal Service Funds	<u>\$ 4,332,244</u>

READ, PASSED AND ADOPTED on the first and only reading on this the 08th day of September, 2020, by a unanimous vote.

ATTEST:


Patty Torres, City Secretary

CITY OF SWEETWATER, TEXAS


Jim McKenzie, Mayor

CITY OF SWEETWATER
PROPOSED BUDGET
FY 2020-2021

Table of Contents:

- 1. Required Truth in Taxation Budget Cover Page**
- 2. Proposed Budget Highlights and Analysis**
- 3. Proposed Budget Summary**
- 4. Proposed Expense Trend Summaries by Fund**
- 5. Proposed Expense Trend Summaries by Department**
- 6. Personnel Schedule and Departmental Analysis**
- 7. Capital Improvement Plan**

**Presented to City of Sweetwater City Council
For Public Hearing and Adoption
September 08, 2020**

1.
Required Truth in Taxation
Budget Cover Page

City of Sweetwater

Fiscal Year 2020-2021 Budget

Cover Page September 08, 2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$129,328, which is a 5.14 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,330.

The members of the governing body voted on a budget as follows:

FOR: Council member Larry May, council member Ricky Castro, council member Kerry Baker, Mayor Pro Tem Jerod Peek, Mayor Jim McKenzie

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate Comparison

2020-2021	2020-2021	2019-2020
Property Tax Rate:	0.544000	0.539000
No New Revenue Tax Rate:	0.517112	
No New Revenue Maintenance & Operations	0.715132	
Voter Approval Tax Rate:	0.544150	
Debt Rate:	0.000000	

**2.
Proposed Budget
Highlights
and
Analysis**

FYE 2020-2021 BUDGET HIGHLIGHTS

- * The General Fund's budgeted loss before transfers-in is \$648,849. A budgeted \$675,250 transfer-in from the Water and Wastewater Fund to continue to aid the General Fund's support of EMS and SNAP Funds is required. The fund's loss was primarily due to a \$305,932 increase in Personal Services, \$61,000 increase to Internal Services rental payments for 2020 equipment, \$39,000 increase to transfers to EMS and SNAP funds, and a combined decrease in fees from the Refuse Fund and taxes other than property tax of \$330,257.
- * The Refuse Fund's budgeted loss before transfers-in is \$320,619. A transfer-in from the Water and Wastewater Fund for \$286,509 has been budgeted to support the Refuse Fund during its transition to an outsourced service. The remaining loss is covered by the non cash item of depreciation. There is also a \$30,000 outlay request to improve access to the new landfill.
- * The Water and Wastewater Fund will have a loss of \$2,166,314 after the total transfers out of \$961,759. The net loss is covered by depreciation, a non cash item of \$1,522,570 and non expense items of capital outlay from savings of \$232,000 and the principal bond payments of \$1,550,000 from Debt Service.
- * The Internal Services will have a loss of \$340,400. This loss is predominately due to the capital outlay from savings of \$316,500. This loss will be covered by the non cash item of \$425,600 depreciation. Also of note, included in the revenue is the sale proceeds from the disposal of refuse department's rental equipment.

1 Tax Levy

Comparing the current Certified Tax Roll with the previous year's:

<u>07/25/2019</u>		<u>07/25/2020</u>	<u>Inc (Dec)</u>	
\$467,031,440	Net Taxable Value	\$486,397,270	\$19,365,830	4.15%
\$2,517,299	tax rate from .539/100 to .544/100	\$2,646,001	\$128,702	5.11%
\$2,391,434	95% collection rate	\$2,513,701	\$122,267	5.11%

2 Personnel and payroll changes:

- * A 2.5 cost of living raise was included for all employees with the exception of the City Manager and Directors. A one time \$1,500 lump sum payment to the City Manager and each of the Directors has been included. This will be a city wide increase of \$157,790.
- * No merits were approved or new positions were added to this budget, however; 7 employee positions were removed due to the Refuse Department's change to outsourced sanitation services. An approximate savings of \$274,389.72

3 The privatizing of the Residential and Commercial sanitation services had a ripple effect to other departments.

- * The Refuse Fund's franchise and administrative fees to the General Fund was reduced approximately by 10%.
- * Also, the rents from the Refuse Fund to the Internal Services was reduced by \$130,000 as well. The sale of sanitation trucks will be necessary for the Internal Service Fund's reserves.

4 \$15,000 was included in the General Fund's Street department for the continuation of the street study.

5 The swimming pool was budgeted to open for FYE 2021 but if necessary, could remain closed. That would be a savings of \$143,000.

6 Only essential capital outlay was included. See Capital Improvement Plan

7 No seal coating was included for approximate savings of \$130,000

8 Remaining 2016 TWDB Loan funds and the capital improvement expenditures have not been included. Those funds will be disbursed according to the TWDB's budget out of Escrow.

9 This budget includes \$20,000 to begin the initial stages of creating a comprehensive plan.

10 Water Debt Service Requirements:

	2020	2021
Principal	\$1,515,000	\$1,550,000
Interest & fees	300,714	231,258
	<u>\$1,815,714</u>	<u>\$1,781,258</u>

11 Refuse Debt Service Requirements:

Principal	\$96,423	\$40,987
Interest & fees	3,475	637
	<u>\$99,898</u>	<u>\$41,624</u>

12 Internal Service Debt Service Requirements:

Principal	\$73,326	\$217,557
Interest & fees	4,326	20,814
	<u>\$77,652</u>	<u>\$238,371</u>

	2020	2021
13 EMS Debt Service Requirements:		
Principal	\$4,699	\$4,699
Interest & fees	<u>308</u>	<u>308</u>
	<u><u>\$5,007</u></u>	<u><u>\$5,007</u></u>

14 The Internal Services rental schedule increased from 3% to 3.5% rate to City departments

- * The slight increase of .5% rate will assist Internal Services to recoup the cost of purchases while not over taxing the departments struggling to keep a positive cash flow.
- * Increased Information Technology's rate to the City departments from .91% to 1.02%.

15 Proposed Central Rate Schedule Changes

- * Proposing the Landfill fee to inside and outside City residential customers increase on monthly utility bill from \$2.00 to \$3.00 per month approximate increase to refuse revenue of \$42,000.
- * Requested but was denied a 5% increase to water and sewer rates to help fund recover from the transfers to other funds and quest for bonding. A possible increase of \$300,000 to water and wastewater revenue.
- * Increase from \$600 to \$675 to the annual lake lot lease for an expected \$40,000 increase to the General Fund's Parks department.
- * Proposed increase to the fees for re-inspection and inspection outside normal work hours for mechanical, electrical, plumbing and commercial permits for adequate compensation and efficient use of staff time.

3.
Proposed
Budget Summary

**CITY OF SWEETWATER
PROPOSED BUDGET
BUDGET SUMMARY
FYE 9-30-21**

FUND	DESCRIPTION	ACTUAL 09/30/2018	ACTUAL 09/30/2019	ADOPTED BUDGET 09/30/2020	PROPOSED BUDGET 09/30/2021	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
General							
REVENUES:							
Taxes							
	Property	2,477,267	2,486,908	2,701,434	2,851,701	150,267	5.56%
	Sales	2,972,679	2,791,806	2,980,000	2,920,000	(60,000)	-2.01%
	Alcohol	9,558	11,979	10,000	12,000	2,000	20.00%
	Franchise-City	339,576	392,460	497,054	330,318	(166,736)	-33.54%
	Franchise-Outside	707,778	687,503	795,000	700,000	(95,000)	-11.95%
	PEG	23,728	23,904	26,000	26,000	-	0.00%
	Intergovernmental	506,567	45,664	605,420	1,827,338	1,221,918	201.83%
Charges for Services							
	Administrative Fees	1,388,268	1,368,552	1,418,557	1,408,036	(10,521)	-0.74%
	Animal Shelter	4,157	5,130	4,000	6,000	2,000	50.00%
	Aquatics	23,128	21,076	26,050	22,050	(4,000)	-15.36%
	Aviation Fuel Sales	165,002	147,257	191,000	160,800	(30,200)	-15.81%
	Licenses & Permits	89,482	89,124	91,000	115,373	24,373	26.78%
	Fines & Forfeitures	42,137	44,744	63,730	65,090	1,360	2.13%
Miscellaneous							
	Oil & Gas Royalties	217,362	216,963	235,000	231,000	(4,000)	-1.70%
	Lake Lot Leases	311,670	318,990	315,000	358,750	43,750	13.89%
	Interest Revenue	74,877	94,668	50,000	75,000	25,000	50.00%
	Misc Revenue & Other Sources	575,590	649,768	592,809	643,486	50,677	8.55%
	Transfers In	-	600,000	-	675,250	675,250	100.00%
	Total	9,928,826	9,996,496	10,602,054	12,428,192	1,826,138	17.22%
EXPENDITURES:							
	Mayor & Commission	55,010	89,593	34,944	34,634	(310)	-0.89%
	City Administration	440,747	457,708	475,122	485,916	10,794	2.27%
	Finance	326,792	341,104	349,824	363,614	13,790	3.94%
	Municipal Court	105,209	116,731	131,750	135,523	3,773	2.86%
	Code Enforcement	239,750	249,745	304,790	322,120	17,330	5.69%
	Non-Departmental	535,425	723,635	526,083	523,971	(2,112)	-0.40%
	Police	3,761,525	3,563,407	3,361,605	3,512,029	150,424	4.47%
	Fire	1,578,556	1,698,321	1,863,616	1,944,320	80,704	4.33%
	Streets	944,642	914,282	877,646	915,812	38,166	4.35%
	Animal Control	107,503	147,222	159,117	153,668	(5,449)	-3.42%
	Parks & Cemetery	515,124	589,794	550,471	567,665	17,194	3.12%
	Golf Course	89,570	79,101	89,315	102,994	13,679	15.32%
	Aquatics	131,697	150,631	164,110	165,106	996	0.61%
	Community Services	66,702	68,385	67,850	67,000	(850)	-1.25%
	Airport	379,685	273,121	937,525	2,313,073	1,375,548	146.72%
	Transfers Out	683,703	730,385	755,500	794,346	38,846	5.14%
	Total	9,961,640	10,193,165	10,649,268	12,401,791	1,752,523	16.46%
	PEG Restricted Funds	(23,728)	(23,904)	(26,000)	(26,000)	-	-
	Net General Fund	(56,542)	(220,573)	(73,214)	401	73,615	100.55%
SNAP							
REVENUES:							
	Intergovernmental	170,051	160,702	194,380	169,780	(24,600)	-12.66%
	Contributions & Donations	26,943	27,048	30,000	31,600	1,600	5.33%
	Miscellaneous	6,844	7,226	10,500	10,500	-	0.00%
	Transfers In	163,000	194,833	178,500	208,000	29,500	16.53%
	Total	366,838	389,809	413,380	419,880	6,500	1.57%
EXPENDITURES:							
	Personal Services	252,992	253,172	260,077	265,873	5,796	2.23%
	Supplies	96,176	103,422	101,900	106,550	4,650	4.56%
	Contractual Services	46,229	43,162	51,101	47,193	(3,908)	-7.65%
	Capital Outlay	-	-	-	-	-	0.00%
	Total	395,397	399,756	413,078	419,616	6,538	1.58%
	Net SNAP	(28,559)	(9,947)	302	264	(38)	-12.58%

FUND	DESCRIPTION	ACTUAL 09/30/2018	ACTUAL 09/30/2019	ADOPTED BUDGET 09/30/2020	PROPOSED BUDGET 09/30/2021	INCREASE (DECREASE) \$	INCREASE (DECREASE) %	
Hotel Motel	REVENUES:							
	Occupancy tax	670,018	680,621	700,000	680,000	(20,000)	-2.86%	
	Total	670,018	680,621	700,000	680,000	(20,000)	-2.86%	
	EXPENDITURES:							
	Culture & Recreation	670,018	680,621	700,000	680,000	(20,000)	-2.86%	
	Total	670,018	680,621	700,000	680,000	(20,000)	-2.86%	
Cemetery	REVENUES:							
	Charges for services	1,650	3,900	4,500	4,600	100	2.22%	
	Miscellaneous	17,125	37,960	17,000	20,000	3,000	17.65%	
	Investment Income	14,353	21,283	21,500	15,000	(6,500)	-30.23%	
	Interfund Transfer	33,703	28,885	27,000	36,846	9,846	36.47%	
	Total	66,831	92,028	70,000	76,446	6,446	9.21%	
	EXPENDITURES:							
	Personal Services	38,901	40,512	41,886	43,476	1,590	3.66%	
	Supplies	3,203	3,535	1,825	3,500	1,675	91.78%	
	Contractual Services	3,799	2,929	2,495	2,620	125	5.01%	
	Total	45,903	46,976	46,206	49,596	3,390	7.34%	
	Restricted Funds	(20,928)	(45,052)	(24,725)	(26,850)	2,125	8.59%	
	Net Cemetery Fund	0	(0)	(931)	-	931	100.00%	
	Employee Benefit	REVENUES:						
		Employee Benefits	1,246,125	1,241,843	1,300,000	1,300,000	-	0.00%
Employee Contributions		339,333	337,115	350,000	350,000	-	0.00%	
COBRA Contributions		8,717	18,859	10,000	10,000	-	0.00%	
Stop Loss Insurer Refunds		390,613	563,206	390,000	390,000	-	0.00%	
Investment Income		5,499	4,463	5,500	5,500	-	0.00%	
Total		1,990,287	2,165,486	2,055,500	2,055,500	-	0.00%	
EXPENDITURES:								
Administrative Fee		492,094	504,895	489,000	489,000	-	0.00%	
Insurance Claims		1,603,198	1,858,686	1,560,000	1,560,000	-	0.00%	
Total		2,095,292	2,363,581	2,049,000	2,049,000	-	0.00%	
Net Employee Benefit Fund		(105,005)	(198,095)	6,500	6,500	-	0.00%	
Water & Waste Water		REVENUES:						
		Water Sales	4,941,448	4,681,671	4,940,000	4,950,000	10,000	0.20%
	Sewer Charges	2,489,259	2,443,823	2,490,000	2,570,000	80,000	3.21%	
	Penalties and Late Fees	132,283	123,354	135,000	135,000	-	0.00%	
	Intergovernmental	46,338	228,662	-	-	-	0.00%	
	Interest Income	117,517	199,125	100,000	150,000	50,000	50.00%	
	Bond Proceeds**	-	-	6,094,000	-	(6,094,000)	-100.00%	
	Miscellaneous Income	61,140	128,972	82,100	71,100	(11,000)	-13.40%	
	Total	7,787,985	7,805,607	13,841,100	7,876,100	(5,965,000)	-43.10%	
	EXPENDITURES:							
	Personal Services	1,753,721	1,847,204	1,951,854	2,009,206	57,352	2.94%	
	Supplies	424,638	500,123	740,000	707,650	(32,350)	-4.37%	
	Contractual Services	2,441,236	2,437,062	2,982,831	2,782,971	(199,860)	-6.70%	
	Depreciation	1,481,121	1,492,673	1,521,570	1,522,570	1,000	0.07%	
	Doubtful Account Exp	41,086	38,388	45,000	45,000	-	0.00%	
	Capital Outlay**	405,376	625,941	6,305,000	232,000	(6,073,000)	-96.32%	
	Bond Payments/Fees**	1,799,760	1,817,310	1,822,614	1,876,537	53,923	2.96%	
	Amortization of Bond Issue	(125,094)	(125,094)	(125,094)	(95,279)	29,815	-23.83%	
	Transfers Out to Other Funds	-	795,000	-	961,759	961,759	100.00%	
Total	8,221,844	9,428,607	15,243,775	10,042,414	(5,201,361)	-34.12%		
Net Water Fund	(433,859)	(1,623,000)	(1,402,675)	(2,166,314)	(763,639)	-54.44%		

FUND	DESCRIPTION	ACTUAL 09/30/2018	ACTUAL 09/30/2019	ADOPTED BUDGET 09/30/2020	PROPOSED BUDGET 09/30/2021	INCREASE (DECREASE) \$	INCREASE (DECREASE) %
EMS	REVENUES:						
	Ambulance Charges	800,612	737,487	905,000	905,000	-	0.00%
	Intergovernmental	10,011	9,689	20,000	10,000	(10,000)	-50.00%
	Nolan County	597,101	567,340	550,000	549,500	(500)	-0.09%
	Roscoe	20,033	20,033	20,033	20,033	-	0.00%
	Miscellaneous Income	28,716	48,547	20,000	20,000	-	0.00%
	Transfers In	487,000	506,667	550,000	549,500	(500)	-0.09%
	Total	1,943,473	1,889,763	2,065,033	2,054,033	(11,000)	-50.18%
	EXPENDITURES:						
	Personal Services	1,159,735	1,336,425	1,141,305	1,115,243	(26,062)	-2.28%
	Supplies	64,327	66,926	54,600	52,000	(2,600)	-4.76%
	Contractual Services	428,193	443,520	442,974	513,075	70,101	15.83%
	Depreciation	17,506	19,787	28,704	28,704	-	0.00%
	Doubtful Account Exp	435,295	382,386	385,000	340,000	(45,000)	-11.69%
	Capital Outlay**	56,682	23,496	-	-	-	0.00%
Debt Payments and Fees**	-	5,007	4,699	5,007	308	6.55%	
Total	2,161,738	2,277,547	2,057,282	2,054,029	(3,253)	-0.16%	
Net EMS Fund	(218,265)	(387,784)	7,751	4	(7,747)	-99.95%	
Refuse	REVENUES:						
	Refuse Collections	2,070,096	2,053,362	2,141,596	1,629,966	(511,630)	-23.89%
	Transfers In	-	195,000	-	286,509	286,509	100.00%
	Total	2,070,096	2,248,362	2,141,596	1,916,475	(225,121)	-10.51%
	EXPENDITURES:						
	Personal Services	652,929	709,943	726,567	392,897	(333,670)	-45.92%
	Supplies	256,814	257,220	226,340	21,440	(204,900)	-90.53%
	Contractual Services	1,156,421	1,117,256	989,940	1,419,924	429,984	43.44%
	Depreciation	26,737	33,057	32,900	34,700	1,800	5.47%
	Doubtful Account Exp	10,317	10,508	8,000	10,000	2,000	25.00%
	Capital Outlay**	293,920	35,158	55,000	30,000	(25,000)	-45.45%
	Debt Payments and Fees**	59,773	99,898	99,898	41,624	(58,274)	-58.33%
	Total	2,456,911	2,263,040	2,138,645	1,950,585	(188,060)	-8.79%
	Net Refuse Fund	(386,815)	(14,678)	2,951	(34,110)	(37,061)	-1255.88%
	Internal Services	REVENUES:					
Central Garage		1,457,400	1,658,975	1,745,250	1,783,914	38,664	2.22%
Central Garage Note Proceeds		290,000	-	1,132,000	-	(1,132,000)	-100.00%
Information Technology		223,957	162,829	162,228	166,930	4,702	2.90%
Total		1,971,357	1,821,804	3,039,478	1,950,844	(1,088,634)	-35.82%
EXPENDITURES:							
Personal Services		750,143	835,160	916,378	909,687	(6,691)	-0.73%
Supplies		42,330	49,088	65,500	57,100	(8,400)	-12.82%
Contractual Services		298,433	295,053	305,783	335,986	30,203	9.88%
Depreciation		379,164	367,310	425,600	425,600	-	0.00%
Capital Outlay**		288,351	306,816	1,434,500	316,500	(1,118,000)	-77.94%
Debt Payments and Fees**		77,652	77,652	77,652	238,371	160,719	206.97%
Total		1,836,073	1,931,079	3,225,413	2,283,244	(942,169)	-29.21%
Net Internal Services Fund		135,284	(109,275)	(185,935)	(332,400)	(146,465)	-78.77%
ALL FUNDS REVENUES		26,795,711	27,089,976	34,928,141	29,457,470	(5,470,671)	-15.66%
ALL FUNDS EXPENSES	27,844,816	29,584,372	36,522,667	31,930,275	(4,592,392)	-12.57%	
NET ALL FUNDS	(1,049,105)	(2,494,396)	(1,594,526)	(2,472,805)	(878,279)	-55.08%	
RESTRICTED CASH	(44,656)	(68,956)	(50,725)	(52,850)	(2,125)	4.19%	
ADD BACK DEPRECIATION AND AMORTIZATION	1,779,434	1,787,733	1,883,680	1,916,295	32,615	1.73%	
NET AVAILABLE CASH ALL FUNDS	685,673	(775,619)	238,429	(609,360)	(847,789)	-355.57%	

** Not GAAP. For budgeting purposes only

**4.
Proposed
Expense
Trend Summaries
By Fund**

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<u>PERSONAL SERVICES</u>				
5010	Salaries	\$ 6,733,561	\$ 7,245,869	\$ 7,134,041
5020	Longevity	80,186	74,373	75,353
5030	Overtime	462,755	360,300	373,881
5040	Insurance	1,240,418	1,244,350	1,426,824
5050	Social Security	461,085	518,036	510,334
5060	Temporary Hire	148,930	190,712	184,725
5070	Uniforms	58,357	77,867	100,602
5080	Termination Pay	56,079	25,900	27,840
5090	Worker's Compensation	114,636	129,922	122,765
5100	Unemployment Compensation	13,923	400	1,845
5110	Retirement	1,771,601	1,418,921	1,340,885
5120	Special Qualification Pay	129,299	139,500	131,400
5130	Special Allowance	33,105	37,853	37,751
	SUB-TOTAL	\$ 11,303,935	\$ 11,464,003	\$ 11,468,247
<u>SUPPLIES</u>				
5210	Office Supplies	\$ 59,166	\$ 48,150	\$ 52,200
5220	Election Supplies	53,588	5,000	5,000
5230	Aviation Fuel Purchases	108,776	145,000	120,000
5240	Chemicals	152,348	208,100	211,100
5270	Food	79,026	75,000	79,000
5280	Fuel/Oil/Lubricants	292,566	308,100	192,675
5290	Household & Institutional	23,594	37,090	27,490
5300	Technology Supplies	-	1,000	-
5320	Plumbing Supplies	3,389	1,500	500
5330	Electrical Supplies	568	2,500	1,500
5340	Motor Vehicle Repair Material	196,064	117,100	94,200
5350	Equipment Repair & Maintenance	54,381	99,300	68,000
5360	Miscellaneous Repair & Maintenance	695,098	694,025	619,000
5370	Soft Goods	9,194	10,950	9,000
5380	Doubtful Account Expense	431,282	438,000	395,000
5390	Project Supplies	1,997	1,350	1,350
	SUB-TOTAL	\$ 2,161,037	\$ 2,192,165	\$ 1,876,015
<u>CONTRACTUAL SERVICES</u>				
5500	Insurance Administrator Fee	\$ 496,043	\$ 480,000	\$ 480,000
5501	Life Insurance Premium	8,852	9,000	9,000
5510	Audit	33,100	35,000	36,000
5520	Consultant	-	10,000	-
5530	Engineering/Architectural	44,965	113,000	118,000
5540	Legal	86,179	89,103	84,803
5550	Medical	-	1,000	1,000
5560	Other Professional	84,606	100,393	103,393
5570	Telephone	112,692	108,450	115,800
5580	Postage	26,873	31,850	35,700
5590	Travel	70,559	44,950	52,375
5600	Advertising	2,061	2,400	2,800
5610	Printing & Binding	8,996	11,950	9,450
5620	Water	120,802	90,000	88,900
5630	Gas	24,235	26,200	26,200
5640	Electricity	745,885	866,720	760,720
5650	Building Repair & Maintenance	7,557	42,000	27,000
5660	Equipment Repair & Maintenance	418,563	305,625	308,400
5665	Technology Information	162,890	162,228	166,930
5680	FBO Fuel Markup/Fund Raiser Expense	37,413	46,000	40,800
5710	Dues/Subscriptions/Memberships	51,923	61,050	48,892
5720	Franchise Fee	392,460	497,054	330,318
5730	Laundry & Other Sanitation Services	818	1,100	1,100

CITY OF SWEETWATER-ALL FUNDS
ACCOUNT TREND SUMMARIES
BUDGET BASIS

		<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
5740	Administrative Tax	1,353,552	1,403,557	1,393,036
5750	Insurance	255,293	232,000	257,000
5760	Rental Equipment	1,158,294	1,307,700	1,265,364
5770	Miscellaneous Contracted Services	1,881,462	1,945,680	2,710,643
5780	Contributions to Other Agencies	68,385	67,850	67,000
5790	Depreciation Expense	1,912,827	2,008,774	2,011,574
5800	Employees' Insurance Claims	1,858,686	1,560,000	1,560,000
	<i>SUB-TOTAL</i>	<u>\$ 11,425,971</u>	<u>\$ 11,660,634</u>	<u>\$ 12,112,198</u>
 <u><i>CAPITAL OUTLAY</i></u>				
5820	Buildings	\$ -	\$ 60,000	\$ -
5830	Improvements Other Than Buildings	469,218	338,678	208,000
5831	Construction Cost	290,709	6,658,420	1,984,750
5840	Machinery & Equipment	273,680	408,000	228,700
5850	Vehicles	259,664	1,105,500	230,000
	<i>SUB-TOTAL</i>	<u>\$ 1,293,271</u>	<u>\$ 8,570,598</u>	<u>\$ 2,651,450</u>
 <u><i>DEBT SERVICE</i></u>				
5950	Bond Costs	\$ 6,400	\$ 6,900	\$ 5,100
5960	Principal Retirement	1,649,096	1,689,448	1,813,243
5970	Interest Expense	344,371	308,515	343,196
5980	Fiscal Charges	(125,094)	(125,094)	(95,279)
	<i>SUB-TOTAL</i>	<u>\$ 1,874,773</u>	<u>\$ 1,879,769</u>	<u>\$ 2,066,260</u>
 <u><i>OTHER FINANCING USES</i></u>				
5990	Transfers Out	\$ 1,525,385	\$ 755,500	\$ 1,756,105
	<i>SUB-TOTAL</i>	<u>\$ 1,525,385</u>	<u>\$ 755,500</u>	<u>\$ 1,756,105</u>
	 <i>GRAND TOTAL</i>	 <u>\$ 29,584,372</u>	 <u>\$ 36,522,669</u>	 <u>\$ 31,930,275</u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES			
5010 Salaries	\$ 3,873,900	\$ 4,097,968	\$ 4,193,361
5020 Longevity	38,959	37,895	42,319
5030 Overtime	280,099	153,700	160,781
5040 Insurance	704,910	684,850	861,264
5050 Social Security	268,426	294,637	301,821
5060 Temporary Hire	75,172	101,814	112,194
5070 Uniforms	37,238	51,120	75,610
5080 Termination Pay	42,018	12,000	12,000
5090 Worker's Compensation	68,170	71,825	71,565
5100 Unemployment Compensation	1,374	-	500
5110 Retirement	781,786	796,391	780,048
5120 Special Qualification Pay	80,362	91,350	88,050
5130 Special Allowance	29,105	32,383	32,353
SUB-TOTAL	<u>\$ 6,281,519</u>	<u>\$ 6,425,934</u>	<u>\$ 6,731,866</u>
SUPPLIES			
5210 Office Supplies	\$ 36,771	\$ 24,350	\$ 27,750
5220 Election Supplies	53,588	5,000	5,000
5230 Aviation Fuel Purchases	108,776	145,000	120,000
5240 Chemicals	16,093	34,100	22,600
5260 Animal Feed	-	-	-
5280 Fuel/Oil/Lubricants	116,782	125,000	119,575
5290 Household & Institutional	14,384	20,650	15,850
5340 Motor Vehicle Repair Material	69,464	34,600	50,500
5350 Equipment Repair & Maintenance	13,349	26,500	22,500
5360 Miscellaneous Repair & Maintenance	319,877	146,800	149,000
5370 Soft Goods	-	2,000	-
SUB-TOTAL	<u>\$ 749,441</u>	<u>\$ 564,000</u>	<u>\$ 532,775</u>
CONTRACTUAL SERVICES			
5510 Audit	\$ 33,100	\$ 35,000	\$ 36,000
5530 Engineering/Architectural	4,850	20,000	15,000
5540 Legal	81,953	59,103	60,303
5550 Medical	-	1,000	1,000
5560 Other Professional	84,606	100,393	103,393
5570 Telephone	62,215	55,900	59,700
5580 Postage	8,254	10,200	8,200
5590 Travel	44,560	27,100	24,675
5600 Advertising	2,061	2,400	2,800
5610 Printing & Binding	3,685	3,250	3,950
5620 Water	3,284	4,400	3,300
5630 Gas	4,164	3,600	3,600
5640 Electricity	260,010	260,400	268,400
5650 Building Repair & Maintenance	7,557	42,000	2,000
5660 Equipment Repair & Maintenance	231,782	152,300	214,400
5665 Technology Information	73,328	67,164	78,464
5680 FBO Fuel Markup	37,413	46,000	40,800
5710 Dues/Subscriptions/Memberships	37,834	49,350	37,342
5750 Insurance	200,120	192,000	202,000
5760 Rental Equipment	603,864	674,596	735,648
5770 Miscellaneous Contracted Services	276,935	253,730	301,880
5780 Contributions to Other Agencies	68,385	67,850	67,000
SUB-TOTAL	<u>\$ 2,129,960</u>	<u>\$ 2,127,736</u>	<u>\$ 2,269,855</u>

GENERAL FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>CAPITAL OUTLAY</i>			
5830 Improvements Other Than Buildings	\$ 247,086	\$ 138,678	\$ 38,000
5831 Construction Cost	-	564,420	1,984,750
5840 Machinery & Equipment	54,774	73,000	50,200
<i>SUB-TOTAL</i>	<u>\$ 301,860</u>	<u>\$ 776,098</u>	<u>\$ 2,072,950</u>
<i>OTHER FINANCING USES</i>			
5990 Transfers Out	\$ 730,385	\$ 755,500	\$ 794,346
<i>SUB-TOTAL</i>	<u>\$ 730,385</u>	<u>\$ 755,500</u>	<u>\$ 794,346</u>
<i>GRAND TOTAL</i>	<u>\$ 10,193,165</u>	<u>\$ 10,649,268</u>	<u>\$ 12,401,792</u>



SPECIAL REVENUE FUNDS
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010	Salaries	\$ 188,438	\$ 194,628	\$ 195,944
5020	Longevity	3,930	4,174	3,270
5030	Overtime	184	300	300
5040	Insurance	29,645	29,700	38,650
5050	Social Security	15,684	16,545	16,573
5060	Temporary Hire	16,125	14,985	14,985
5070	Uniforms	-	702	702
5090	Worker's Compensation	2,307	2,500	2,500
5110	Retirement	35,137	36,233	34,281
5120	Special Qualification Pay	599	600	600
5130	Special Allowance	1,635	1,595	1,544
	SUB-TOTAL	<u>\$ 293,684</u>	<u>\$ 301,962</u>	<u>\$ 309,349</u>
SUPPLIES				
5210	Office Supplies	\$ 2,577	\$ 2,500	\$ 3,100
5270	Food	79,014	75,000	79,000
5280	Fuel/Oil/Lubricants	753	600	600
5290	Household & Institutional	3,486	4,000	4,000
5340	Motor Vehicle Repair Material	203	1,000	1,000
5350	Equipment Repair & Maintenance	4,403	3,000	3,000
5360	Miscellaneous Repair & Maintenance	5,330	7,325	9,000
5370	Soft Goods	9,194	8,950	9,000
5390	Project Supplies	1,997	1,350	1,350
	SUB-TOTAL	<u>\$ 106,957</u>	<u>\$ 103,725</u>	<u>\$ 110,050</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 3,831	\$ 4,000	\$ 4,000
5580	Postage	-	50	-
5590	Travel	-	1,000	100
5630	Gas	2,669	2,500	2,500
5640	Electricity	7,918	8,820	8,120
5660	Equipment Repair & Maintenance	5,839	7,325	7,500
5665	Technology Information	3,883	3,725	4,237
5730	Laundry & Other Sanitation Services	818	1,100	1,100
5760	Rental Equipment	4,932	5,076	5,256
5770	Miscellaneous Contracted Services	696,822	720,000	697,000
	SUB-TOTAL	<u>\$ 726,712</u>	<u>\$ 753,596</u>	<u>\$ 729,813</u>
	GRAND TOTAL	<u><u>\$ 1,127,353</u></u>	<u><u>\$ 1,159,283</u></u>	<u><u>\$ 1,149,212</u></u>

SENIOR NUTRITION ACTIVITIES PROGRAM
HOTEL MOTEL TAX
CEMETERY FUND

WATER & WASTEWATER FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010	Salaries	\$ 1,100,849	\$ 1,197,825	\$ 1,247,012
5020	Longevity	16,134	13,391	13,815
5030	Overtime	83,779	95,000	106,500
5040	Insurance	215,852	238,500	237,905
5050	Social Security	88,066	102,065	106,440
5070	Uniforms	5,642	10,950	10,950
5080	Termination Pay	368	5,150	5,150
5090	Worker's Compensation	18,584	25,600	25,600
5100	Unemployment Compensation	4,590	400	400
5110	Retirement	286,792	240,153	236,534
5120	Special Qualification Pay	25,238	22,200	18,300
5130	Special Allowance	790	620	600
	SUB-TOTAL	<u>\$ 1,847,204</u>	<u>\$ 1,951,854</u>	<u>\$ 2,009,206</u>
SUPPLIES				
5210	Office Supplies	\$ 13,576	\$ 14,000	\$ 14,250
5240	Chemicals	131,004	167,700	182,700
5280	Fuel/Oil/Lubricants	41,800	51,000	47,000
5290	Household & Institutional	3,662	8,900	5,400
5320	Plumbing Supplies	3,389	1,500	500
5330	Electrical Supplies	223	2,500	1,500
5340	Motor Vehicle Repair Material	19,543	25,500	25,500
5350	Equipment Repair & Maintenance	10,809	38,500	35,000
5360	Miscellaneous Repair & Maintenance	276,117	430,400	395,800
5380	Doubtful Account Expense	38,388	45,000	45,000
	SUB-TOTAL	<u>\$ 538,511</u>	<u>\$ 785,000</u>	<u>\$ 752,650</u>
CONTRACTUAL SERVICES				
5530	Engineering/Architectural	\$ 36,114	\$ 93,000	\$ 103,000
5540	Legal	2,382	30,000	22,500
5570	Telephone	29,549	28,800	35,800
5580	Postage	18,619	21,600	27,500
5590	Travel	11,608	12,100	17,100
5610	Printing & Binding	5,311	7,500	5,500
5620	Water	116,976	85,000	85,000
5630	Gas	3,427	5,600	5,600
5640	Electricity	458,975	575,000	462,000
5660	Equipment Repair & Maintenance	57,786	63,000	60,000
5665	Technology Information	44,153	42,082	47,154
5710	Dues/Subscriptions/Memberships	6,325	6,000	6,000
5720	Franchise Fee	265,236	387,355	236,283
5740	Administrative Tax	812,640	831,798	825,514
5760	Rental Equipment	183,558	228,996	241,020
5770	Miscellaneous Contracted Services	384,403	565,000	578,000
5790	Depreciation Expense	1,492,673	1,521,570	1,522,570
	SUB-TOTAL	<u>\$ 3,929,735</u>	<u>\$ 4,504,401</u>	<u>\$ 4,305,541</u>
CAPITAL OUTLAY				
5820	Buildings	\$ -	\$ 60,000	\$ -
5830	Improvements Other Than Buildings	209,767	145,000	140,000
5831	Construction Cost	290,709	6,094,000	-
5840	Machinery & Equipment	125,465	6,000	92,000
	SUB-TOTAL	<u>\$ 625,941</u>	<u>\$ 6,305,000</u>	<u>\$ 232,000</u>
DEBT SERVICE				
5950	Bond Costs	\$ 6,400	\$ 6,900	\$ 5,100
5960	Principal Retirement	1,480,000	1,515,000	1,550,000
5970	Interest Expense	330,910	300,714	321,437
5980	Fiscal Charges	(125,094)	(125,094)	(95,279)
	SUB-TOTAL	<u>\$ 1,692,216</u>	<u>\$ 1,697,520</u>	<u>\$ 1,781,258</u>
	GRAND TOTAL	<u><u>\$ 9,428,607</u></u>	<u><u>\$ 15,243,775</u></u>	<u><u>\$ 10,042,415</u></u>

EMERGENCY MEDICAL SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010	Salaries	\$ 632,982	\$ 714,263	\$ 676,863
5020	Longevity	8,963	9,458	8,602
5030	Overtime	90,044	100,000	100,000
5040	Insurance	105,421	105,800	126,725
5050	Social Security	13,502	16,983	16,200
5070	Uniforms	12,034	10,000	10,000
5080	Termination Pay	3,487	2,500	2,500
5090	Worker's Compensation	3,946	6,500	6,500
5110	Retirement	445,346	152,851	145,803
5120	Special Qualification Pay	20,700	22,950	22,050
	SUB-TOTAL	<u>\$ 1,336,425</u>	<u>\$ 1,141,305</u>	<u>\$ 1,115,243</u>
SUPPLIES				
5210	Office Supplies	\$ 796	\$ 1,000	\$ 1,000
5240	Chemicals	58	800	700
5280	Fuel/Oil/Lubricants	8,657	6,500	9,000
5340	Motor Vehicle Repair Material	22,843	6,000	6,000
5350	Equipment Repair & Maintenance	-	300	300
5360	Miscellaneous Repair & Maintenance	34,572	40,000	35,000
5380	Doubtful Account Expense	382,386	385,000	340,000
	SUB-TOTAL	<u>\$ 449,312</u>	<u>\$ 439,600</u>	<u>\$ 392,000</u>
CONTRACTUAL SERVICES				
5570	Telephone	\$ 4,422	\$ 5,000	\$ 4,500
5590	Travel	12,662	3,000	10,000
5630	Gas	2,433	2,500	2,500
5640	Electricity	5,661	6,000	7,000
5660	Equipment Repair & Maintenance	5,180	6,000	6,000
5665	Technology Information	12,966	12,725	14,677
5710	Dues/Subscriptions/Memberships	7,224	5,000	5,000
5720	Franchise Fee	54,204	45,451	45,136
5740	Administrative Tax	177,084	187,026	186,730
5760	Rental Equipment	141,462	149,072	209,532
5770	Miscellaneous Contracted Services	18,518	20,000	20,000
5790	Depreciation Expense	19,787	28,704	28,704
	SUB-TOTAL	<u>\$ 463,307</u>	<u>\$ 471,678</u>	<u>\$ 541,779</u>
CAPITAL OUTLAY				
5840	Machinery & Equipment	\$ 23,496	\$ -	\$ -
	SUB-TOTAL	<u>\$ 23,496</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 4,699	\$ 4,699	\$ 4,699
	SUB-TOTAL	<u>\$ 5,007</u>	<u>\$ 4,699</u>	<u>\$ 5,007</u>
	GRAND TOTAL	<u><u>\$ 2,277,547</u></u>	<u><u>\$ 2,057,282</u></u>	<u><u>\$ 2,054,029</u></u>

REFUSE COLLECTION AND DISPOSAL FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010	Salaries	\$ 403,918	\$ 416,039	\$ 221,911
5020	Longevity	7,557	4,115	1,385
5030	Overtime	7,017	5,000	-
5040	Insurance	89,505	87,800	33,000
5050	Social Security	35,259	38,623	22,077
5060	Temporary Hire	52,513	70,313	53,946
5070	Uniforms	1,791	2,555	800
5080	Termination Pay	3,602	5,250	7,190
5090	Worker's Compensation	10,374	14,497	7,600
5110	Retirement	95,932	78,221	39,889
5120	Special Qualification Pay	900	900	900
	SUB-TOTAL	<u>\$ 709,943</u>	<u>\$ 726,567</u>	<u>\$ 392,897</u>
SUPPLIES				
5210	Office Supplies	\$ 480	\$ 300	\$ 100
5240	Chemicals	363	500	100
5280	Fuel/Oil/Lubricants	116,040	109,000	6,000
5290	Household & Institutional	326	540	240
5340	Motor Vehicle Repair Material	76,348	44,500	5,000
5350	Equipment Repair & Maintenance	25,145	27,500	5,000
5360	Miscellaneous Repair & Maintenance	38,518	44,000	5,000
5380	Doubtful Account Expense	10,508	8,000	10,000
	SUB-TOTAL	<u>\$ 267,728</u>	<u>\$ 234,340</u>	<u>\$ 31,440</u>
CONTRACTUAL SERVICES				
5520	Consultant	\$ -	\$ 10,000	\$ -
5540	Legal	140	-	-
5570	Telephone	4,306	4,750	2,800
5590	Travel	1,729	1,250	-
5620	Water	542	600	600
5640	Electricity	3,568	3,500	3,200
5660	Equipment Repair & Maintenance	115,024	74,000	17,000
5665	Technology Information	16,900	16,584	7,258
5710	Dues/Subscriptions/Memberships	281	200	-
5720	Franchise Fee	73,020	64,248	48,899
5740	Administrative Tax	189,132	194,422	173,225
5760	Rental Equipment	220,086	245,436	68,304
5770	Miscellaneous Contracted Services	488,527	374,950	1,098,638
5790	Depreciation Expense	33,057	32,900	34,700
	SUB-TOTAL	<u>\$ 1,150,313</u>	<u>\$ 1,022,840</u>	<u>\$ 1,454,624</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ -	\$ 55,000	\$ 30,000
5840	Machinery & Equipment	35,158	-	-
	SUB-TOTAL	<u>\$ 35,158</u>	<u>\$ 55,000</u>	<u>\$ 30,000</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 93,054	\$ 96,423	\$ 40,987
5970	Interest Expense	6,844	3,475	637
	SUB-TOTAL	<u>\$ 99,898</u>	<u>\$ 99,898</u>	<u>\$ 41,624</u>
	GRAND TOTAL	<u><u>\$ 2,263,040</u></u>	<u><u>\$ 2,138,645</u></u>	<u><u>\$ 1,950,585</u></u>

INTERNAL SERVICES AND STORES FUND
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> 2018-2019	<u>BUDGET</u> 2019-2020	<u>BUDGET</u> 2020-2021
PERSONAL SERVICES				
5010	Salaries	\$ 533,474	\$ 625,146	\$ 598,950
5020	Longevity	4,643	5,340	5,962
5030	Overtime	1,632	6,300	6,300
5040	Insurance	95,085	97,700	129,280
5050	Social Security	40,148	49,181	47,224
5060	Temporary Hire	4,600	3,600	3,600
5070	Uniforms	1,652	2,540	2,540
5080	Termination Pay	6,604	1,000	1,000
5090	Worker's Compensation	11,255	9,000	9,000
5110	Retirement	126,608	115,071	104,331
5120	Special Qualification Pay	1,500	1,500	1,500
	SUB-TOTAL	<u>\$ 835,160</u>	<u>\$ 916,378</u>	<u>\$ 909,687</u>
SUPPLIES				
5210	Office Supplies	\$ 4,966	\$ 6,000	\$ 6,000
5240	Chemicals	4,830	5,000	5,000
5280	Fuel/Oil/Lubricants	8,534	16,000	10,500
5290	Household & Institutional	1,736	3,000	2,000
5300	Paint/Janitorial Supplies	-	1,000	-
5340	Motor Vehicle Repair Material	7,663	5,500	6,200
5350	Equipment Repair & Maintenance	675	3,500	2,200
5360	Miscellaneous Repair & Maintenance	20,684	25,500	25,200
	SUB-TOTAL	<u>\$ 49,088</u>	<u>\$ 65,500</u>	<u>\$ 57,100</u>
CONTRACTUAL SERVICES				
5540	Legal	\$ -	\$ -	\$ -
5570	Telephone	8,369	10,000	9,000
5590	Travel	-	500	500
5630	Gas	11,542	12,000	12,000
5640	Electricity	9,753	13,000	12,000
5660	Equipment Repair & Maintenance	2,952	3,000	3,500
5665	Technology Information	11,660	19,948	15,140
5710	Dues/Subscriptions/Memberships	259	500	550
5740	Administrative Tax	174,696	190,311	207,567
5750	Insurance	55,173	40,000	55,000
5760	Rental Equipment	4,392	4,524	5,604
5770	Miscellaneous Contracted Services	16,257	12,000	15,125
5790	Depreciation Expense	367,310	425,600	425,600
	SUB-TOTAL	<u>\$ 662,363</u>	<u>\$ 731,383</u>	<u>\$ 761,586</u>
CAPITAL OUTLAY				
5830	Improvements Other Than Buildings	\$ 12,365	\$ -	\$ -
5840	Machinery & Equipment	34,787	329,000	86,500
5850	Vehicles	259,664	1,105,500	230,000
	SUB-TOTAL	<u>\$ 306,816</u>	<u>\$ 1,434,500</u>	<u>\$ 316,500</u>
DEBT SERVICE				
5960	Principal Retirement	\$ 71,343	\$ 73,326	\$ 217,557
5970	Interest Expense	6,309	4,326	20,814
	SUB-TOTAL	<u>\$ 77,652</u>	<u>\$ 77,652</u>	<u>\$ 238,371</u>
	GRAND TOTAL	<u>\$ 1,931,079</u>	<u>\$ 3,225,413</u>	<u>\$ 2,283,244</u>

EMPLOYEES' BENEFIT FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
CONTRACTUAL SERVICES			
5500 Insurance Administrator Fee	\$ 496,043	\$ 480,000	\$ 480,000
5501 Life Insurance Premium	8,852	9,000	9,000
5800 Employees' Insurance Claims	1,858,686	1,560,000	1,560,000
SUB-TOTAL	<u>\$ 2,363,581</u>	<u>\$ 2,049,000</u>	<u>\$ 2,049,000</u>
 GRAND TOTAL	 <u>\$ 2,363,581</u>	 <u>\$ 2,049,000</u>	 <u>\$ 2,049,000</u>

**5.
Proposed
Expense
Trend Summaries
By Department**

01-01 MAYOR & COMMISSION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010 Salaries	\$ 900	\$ 825	\$ 900	\$ 900
5040 Insurance	22,645	18,169	22,700	22,500
5050 Social Security	69	63	69	69
5090 Worker's Compensation	74	62	75	65
SUB-TOTAL	<u>\$ 23,688</u>	<u>\$ 19,119</u>	<u>\$ 23,744</u>	<u>\$ 23,534</u>
SUPPLIES				
5210 Office Supplies	\$ 731	\$ 892	\$ 1,000	\$ 900
5220 Election Supplies	13,318	53,588	5,000	5,000
5360 Miscellaneous Repair & Maintenance	441	-	-	-
SUB-TOTAL	<u>\$ 14,490</u>	<u>\$ 54,480</u>	<u>\$ 6,000</u>	<u>\$ 5,900</u>
CONTRACTUAL SERVICES				
5540 Legal	\$ 12,927	\$ 7,993	\$ -	\$ -
5590 Travel	205	1,148	1,000	1,000
5600 Advertising	684	518	600	600
5610 Printing & Binding	4	-	-	-
5710 Dues/Subscriptions/Memberships	459	647	600	600
5770 Miscellaneous Contracted Services	2,553	5,688	3,000	3,000
SUB-TOTAL	<u>\$ 16,832</u>	<u>\$ 15,994</u>	<u>\$ 5,200</u>	<u>\$ 5,200</u>
GRAND TOTAL	<u>\$ 55,010</u>	<u>\$ 89,593</u>	<u>\$ 34,944</u>	<u>\$ 34,634</u>

01-02 ADMINISTRATION
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010 Salaries	\$ 276,652	\$ 293,257	\$ 302,806	\$ 306,903
5020 Longevity	1,370	1,550	1,745	1,925
5030 Overtime	319	1,014	-	-
5040 Insurance	32,214	32,214	32,500	39,355
5050 Social Security	19,385	20,490	24,839	25,181
5070 Uniforms	39	52	60	60
5090 Worker's Compensation	400	346	400	400
5110 Retirement	53,848	56,665	58,445	55,957
5130 Special Allowance	16,612	18,701	20,142	20,329
SUB-TOTAL	<u>\$ 400,839</u>	<u>\$ 424,289</u>	<u>\$ 440,937</u>	<u>\$ 450,110</u>
SUPPLIES				
5210 Office Supplies	\$ 2,878	\$ 5,851	\$ 6,000	\$ 6,000
5360 Miscellaneous Repair & Maintenance	1,147	1,040	600	1,000
SUB-TOTAL	<u>\$ 4,025</u>	<u>\$ 6,891</u>	<u>\$ 6,600</u>	<u>\$ 7,000</u>
CONTRACTUAL SERVICES				
5540 Legal	\$ 19,441	\$ 6,414	\$ 5,000	\$ 6,500
5570 Telephone	1,190	928	1,200	1,000
5590 Travel	4,197	2,103	5,000	1,600
5600 Advertising	-	105	600	200
5610 Printing & Binding	-	-	500	500
5660 Equipment Repair & Maintenance	-	-	1,000	1,000
5665 Information Technology	5,660	4,400	4,285	4,906
5710 Dues/Subscriptions/Memberships	4,651	10,508	9,000	11,000
5770 Miscellaneous Contracted Services	744	2,070	1,000	2,100
SUB-TOTAL	<u>\$ 35,883</u>	<u>\$ 26,528</u>	<u>\$ 27,585</u>	<u>\$ 28,806</u>
GRAND TOTAL	<u>\$ 440,747</u>	<u>\$ 457,708</u>	<u>\$ 475,122</u>	<u>\$ 485,916</u>

01-03 FINANCE

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 158,558	\$ 163,142	\$ 169,074	\$ 172,471
5020	Longevity	1,320	1,255	1,070	1,280
5030	Overtime	406	224	-	-
5040	Insurance	23,729	21,309	21,500	29,244
5050	Social Security	12,148	12,491	13,348	13,624
5070	Uniforms	58	149	80	80
5080	Termination Pay	152	-	-	-
5090	Worker's Compensation	533	346	550	350
5110	Retirement	29,690	28,625	31,407	30,275
5130	Special Allowance	3,060	3,721	4,339	4,339
	<i>SUB-TOTAL</i>	<u>\$ 229,654</u>	<u>\$ 231,262</u>	<u>\$ 241,368</u>	<u>\$ 251,663</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 3,596	\$ 2,370	\$ 3,000	\$ 3,000
5360	Miscellaneous Repair & Maintenance	976	460	600	600
	<i>SUB-TOTAL</i>	<u>\$ 4,572</u>	<u>\$ 2,830</u>	<u>\$ 3,600</u>	<u>\$ 3,600</u>
<i>CONTRACTUAL SERVICES</i>					
5510	Audit	\$ 31,850	\$ 33,100	\$ 35,000	\$ 36,000
5560	Other Professional	37,273	51,233	47,000	50,000
5570	Telephone	595	566	600	600
5590	Travel	2,165	1,756	2,000	1,400
5600	Advertising	-	673	-	-
5610	Printing & Binding	795	653	800	800
5660	Equipment Repair & Maintenance	13,871	14,352	14,000	14,000
5665	Information Technology	4,372	3,277	3,155	3,671
5710	Dues/Subscriptions/Memberships	1,504	1,023	2,000	1,500
5770	Miscellaneous Contracted Services	141	379	300	380
	<i>SUB-TOTAL</i>	<u>\$ 92,566</u>	<u>\$ 107,012</u>	<u>\$ 104,855</u>	<u>\$ 108,351</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 326,792</u></u>	<u><u>\$ 341,104</u></u>	<u><u>\$ 349,823</u></u>	<u><u>\$ 363,614</u></u>

01-04 MUNICIPAL COURT
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>				
5010 Salaries	\$ 16,368	\$ 23,463	\$ 34,932	\$ 35,805
5020 Longevity	50	105	-	90
5040 Insurance	2,999	4,079	6,000	7,980
5050 Social Security	6,176	6,727	7,606	7,680
5070 Uniforms	19	35	40	40
5090 Worker's Compensation	400	346	400	350
5110 Retirement	2,998	4,240	6,288	6,102
<i>SUB-TOTAL</i>	<u>\$ 29,010</u>	<u>\$ 38,995</u>	<u>\$ 55,266</u>	<u>\$ 58,047</u>
<i>SUPPLIES</i>				
5210 Office Supplies	\$ 1,539	\$ 703	\$ 1,500	\$ 1,000
5360 Miscellaneous Repair & Maintenance	92	46	100	100
<i>SUB-TOTAL</i>	<u>\$ 1,631</u>	<u>\$ 749</u>	<u>\$ 1,600</u>	<u>\$ 1,100</u>
<i>CONTRACTUAL SERVICES</i>				
5540 Legal	\$ 43,603	\$ 43,603	\$ 43,603	\$ 43,603
5560 Other Professional	20,893	20,893	20,893	20,893
5590 Travel	1,160	948	1,100	1,100
5610 Printing & Binding	-	321	-	-
5660 Equipment Repair & Maintenance	7,597	8,285	7,500	8,000
5665 Information Technology	1,315	1,050	1,188	1,368
5710 Dues/Subscriptions/Memberships	-	412	100	412
5770 Miscellaneous Contracted Services	-	1,475	500	1,000
<i>SUB-TOTAL</i>	<u>\$ 74,568</u>	<u>\$ 76,987</u>	<u>\$ 74,884</u>	<u>\$ 76,376</u>
<i>GRAND TOTAL</i>	<u>\$ 105,209</u>	<u>\$ 116,731</u>	<u>\$ 131,750</u>	<u>\$ 135,523</u>

01-05 CODE ENFORCEMENT

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 135,626	\$ 128,056	\$ 148,590	\$ 152,000
5020	Longevity	1,624	1,814	720	970
5030	Overtime	448	76	500	260
5040	Insurance	28,398	30,317	26,200	46,440
5050	Social Security	10,402	11,931	12,252	13,308
5060	Temporary Hire			5,960	16,340
5070	Uniforms	543	916	740	730
5080	Termination Pay	-	5,433	-	-
5090	Worker's Compensation	794	-	800	800
5110	Retirement	26,704	28,706	27,755	26,795
5120	Special Qualification Pay	6,900	4,500	3,300	3,300
5130	Special Allowance	-	525	1,085	1,085
	<i>SUB-TOTAL</i>	<u>\$ 211,439</u>	<u>\$ 212,274</u>	<u>\$ 227,902</u>	<u>\$ 262,028</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 2,075	\$ 4,116	\$ 1,500	\$ 3,000
5280	Fuel/Oil/Lubricants	4,182	3,056	4,000	2,575
5290	Household & Institutional	55	70	-	-
5340	Motor Vehicle Repair Material	1,427	1,502	1,100	1,500
5360	Miscellaneous Repair & Maintenance	297	700	500	500
	<i>SUB-TOTAL</i>	<u>\$ 8,036</u>	<u>\$ 9,444</u>	<u>\$ 7,100</u>	<u>\$ 7,575</u>
<i>CONTRACTUAL SERVICES</i>					
5540	Legal	\$ -	\$ 256	\$ -	\$ 500
5560	Other Professional			20,000	20,000
5570	Telephone	2,162	1,836	2,700	2,700
5590	Travel	760	1,606	1,200	3,775
5600	Advertising	245	765	1,200	2,000
5610	Printing & Binding	-	480	250	500
5660	Equipment Repair & Maintenance	1,165	736	2,600	2,600
5665	Information Technology	3,301	2,462	2,568	3,252
5710	Dues/Subscriptions/Memberships	478	804	600	1,130
5760	Rental Equipment	10,968	11,292	11,640	12,060
5770	Miscellaneous Contracted Services	1,196	7,790	27,030	4,000
	<i>SUB-TOTAL</i>	<u>\$ 20,275</u>	<u>\$ 28,027</u>	<u>\$ 69,788</u>	<u>\$ 52,517</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 239,750</u></u>	<u><u>\$ 249,745</u></u>	<u><u>\$ 304,790</u></u>	<u><u>\$ 322,120</u></u>

01-06 POLICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 1,573,670	\$ 1,674,841	\$ 1,762,593	\$ 1,802,501
5020	Longevity	14,828	15,195	15,630	16,870
5030	Overtime	173,085	224,266	100,000	100,000
5040	Insurance	269,410	286,893	270,000	353,450
5050	Social Security	133,335	145,432	148,657	151,896
5070	Uniforms	6,166	1,399	15,000	10,000
5080	Termination Pay	32,557	20,492	2,000	2,000
5090	Worker's Compensation	28,880	29,589	29,000	29,000
5100	Unemployment Compensation	-	474	-	-
5110	Retirement	333,607	359,048	349,780	337,547
5120	Special Qualification Pay	33,075	58,587	63,000	64,200
	SUB-TOTAL	<u>\$ 2,598,613</u>	<u>\$ 2,816,216</u>	<u>\$ 2,755,660</u>	<u>\$ 2,867,464</u>
SUPPLIES					
5210	Office Supplies	\$ 8,241	\$ 12,320	\$ 3,000	\$ 5,000
5240	Chemicals	96	60	100	100
5260	Animal Feed	155	-	-	-
5280	Fuel/Oil/Lubricants	64,547	63,129	65,000	65,000
5290	Household & Institutional	3,713	3,403	3,000	3,000
5340	Motor Vehicle Repair Material	27,212	29,644	10,000	20,000
5350	Equipment Repair & Maintenance	933	14	1,000	1,000
5360	Miscellaneous Repair & Maintenance	88,953	71,101	30,000	25,000
	SUB-TOTAL	<u>\$ 193,850</u>	<u>\$ 179,671</u>	<u>\$ 112,100</u>	<u>\$ 119,100</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 7,521	\$ 19,809	\$ 5,000	\$ 5,000
5550	Medical	-	-	500	500
5570	Telephone	31,770	31,181	30,000	30,000
5580	Postage	1,168	923	-	500
5590	Travel	28,914	26,941	8,000	6,000
5610	Printing & Binding	48	-	500	500
5640	Electricity	20,939	20,443	21,000	21,000
5660	Equipment Repair & Maintenance	42,325	59,395	17,000	59,000
5665	Information Technology	39,174	31,064	30,315	35,461
5710	Dues/Subscriptions/Memberships	14,580	4,447	12,000	4,000
5750	Insurance	-	-	2,000	12,000
5760	Rental Equipment	320,320	287,616	322,530	306,504
5770	Miscellaneous Contracted Services	462,303	64,502	45,000	45,000
	SUB-TOTAL	<u>\$ 969,062</u>	<u>\$ 546,321</u>	<u>\$ 493,845</u>	<u>\$ 525,465</u>
CAPITAL OUTLAY					
5840	Machinery & Equipment	\$ -	\$ 21,199	\$ -	\$ -
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 21,199</u>	<u>\$ -</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 3,761,525</u>	<u>\$ 3,563,407</u>	<u>\$ 3,361,605</u>	<u>\$ 3,512,029</u>

01-07 FIRE

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 828,919	\$ 884,590	\$ 916,179	\$ 946,763
5020	Longevity	7,475	7,882	7,738	8,792
5030	Overtime	54,416	44,257	45,000	45,000
5040	Insurance	163,951	163,465	150,000	181,550
5050	Social Security	12,291	13,147	20,043	20,586
5070	Uniforms	22,636	31,238	30,000	60,000
5080	Termination Pay	-	13,055	10,000	10,000
5090	Worker's Compensation	19,376	20,768	20,000	20,000
5110	Retirement	162,689	171,334	180,390	185,275
5120	Special Qualification Pay	13,012	15,475	23,250	18,750
	<i>SUB-TOTAL</i>	<u>\$ 1,284,765</u>	<u>\$ 1,365,211</u>	<u>\$ 1,402,600</u>	<u>\$ 1,496,716</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 3,858	\$ 5,148	\$ 3,000	\$ 3,000
5240	Chemicals	5,454	36	2,500	2,500
5270	Food	-	12	-	-
5280	Fuel/Oil/Lubricants	21,546	19,291	25,000	20,000
5290	Household & Institutional	7,573	6,719	3,000	5,000
5320	Plumbing Supplies	105	-	-	-
5340	Motor Vehicle Repair Material	12,320	17,107	10,000	10,000
5350	Equipment Repair & Maintenance	12,125	2,376	12,000	7,000
5360	Miscellaneous Repair & Maintenance	33,832	41,884	30,000	35,500
5370	Soft Goods	301	-	2,000	-
	<i>SUB-TOTAL</i>	<u>\$ 97,114</u>	<u>\$ 92,573</u>	<u>\$ 87,500</u>	<u>\$ 83,000</u>
<i>CONTRACTUAL SERVICES</i>					
5540	Legal	\$ 4,230	\$ 1,204	\$ 2,500	\$ 1,700
5550	Medical	-	-	500	500
5570	Telephone	7,803	10,793	6,000	10,000
5580	Postage	245	229	200	200
5590	Travel	5,488	9,796	8,000	9,000
5610	Printing & Binding	17	973	-	500
5630	Gas	2,513	2,429	2,000	2,000
5640	Electricity	9,048	8,151	9,000	8,400
5650	Building Repair & Maintenance	-	-	40,000	-
5660	Equipment Repair & Maintenance	11,760	26,713	17,000	17,000
5665	Information Technology	19,649	16,230	16,806	19,632
5710	Dues/Subscriptions/Memberships	10,488	6,129	12,000	6,000
5760	Rental Equipment	104,628	107,784	123,510	176,472
5770	Miscellaneous Contracted Services	20,808	30,865	25,000	25,000
	<i>SUB-TOTAL</i>	<u>\$ 196,677</u>	<u>\$ 221,296</u>	<u>\$ 262,516</u>	<u>\$ 276,404</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 38,000	\$ 38,000
5840	Machinery & Equipment	-	19,241	73,000	50,200
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 19,241</u>	<u>\$ 111,000</u>	<u>\$ 88,200</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,578,556</u>	<u>\$ 1,698,321</u>	<u>\$ 1,863,616</u>	<u>\$ 1,944,320</u>

01-10 STREETS & SIGNALS

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 256,712	\$ 238,779	\$ 268,212	\$ 275,919
5020	Longevity	6,296	6,681	7,045	7,276
5030	Overtime	1,256	1,498	3,000	3,000
5040	Insurance	72,921	63,701	65,000	81,720
5050	Social Security	17,848	16,844	21,287	21,894
5070	Uniforms	1,361	1,477	2,000	2,000
5080	Termination Pay	-	3,038	-	-
5090	Worker's Compensation	9,632	8,635	10,000	10,000
5110	Retirement	48,269	45,102	50,086	48,653
	<i>SUB-TOTAL</i>	<u>\$ 414,295</u>	<u>\$ 385,755</u>	<u>\$ 426,630</u>	<u>\$ 450,462</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 680	\$ 177	\$ 800	\$ 200
5240	Chemicals	34	175	3,000	1,000
5280	Fuel/Oil/Lubricants	13,466	14,170	14,000	15,000
5290	Household & Institutional	1,050	1,033	1,050	1,050
5340	Motor Vehicle Repair Material	10,028	10,301	8,000	10,000
5350	Equipment Repair & Maintenance	3,569	4,021	5,000	4,000
5360	Miscellaneous Repair & Maintenance	152,630	152,257	30,000	29,400
	<i>SUB-TOTAL</i>	<u>\$ 181,457</u>	<u>\$ 182,134</u>	<u>\$ 61,850</u>	<u>\$ 60,650</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ 3,890	\$ -	\$ 15,000	\$ 15,000
5570	Telephone	360	375	900	400
5640	Electricity	146,347	149,275	145,000	151,000
5660	Equipment Repair & Maintenance	15,127	12,478	20,000	15,000
5710	Dues/Subscriptions/Memberships	255	338	250	300
5760	Rental Equipment	143,316	150,504	163,016	193,200
5770	Miscellaneous Contracted Services	39,595	33,423	30,000	29,800
	<i>SUB-TOTAL</i>	<u>\$ 348,890</u>	<u>\$ 346,393</u>	<u>\$ 374,166</u>	<u>\$ 404,700</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 15,000	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 944,642</u>	<u>\$ 914,282</u>	<u>\$ 877,646</u>	<u>\$ 915,812</u>

01-11 ANIMAL CONTROL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2017-2018</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 40,824	\$ 66,479	\$ 73,825	\$ 75,672
5020	Longevity	570	630	660	780
5030	Overtime	7,984	5,286	2,400	2,000
5040	Insurance	12,280	15,947	17,500	21,275
5050	Social Security	3,368	5,154	5,882	6,002
5070	Uniforms	126	477	1,500	1,000
5090	Worker's Compensation	1,928	1,386	2,000	2,000
5110	Retirement	9,014	13,035	13,839	13,337
	<i>SUB-TOTAL</i>	<u>\$ 76,094</u>	<u>\$ 108,394</u>	<u>\$ 117,606</u>	<u>\$ 122,066</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 19	\$ 40	\$ 200	\$ 200
5280	Fuel/Oil/Lubricants	2,203	3,736	3,000	3,000
5290	Household & Institutional	536	143	600	300
5340	Motor Vehicle Repair Material	809	521	1,000	1,000
5360	Miscellaneous Repair & Maintenance	11,234	12,119	6,000	6,000
	<i>SUB-TOTAL</i>	<u>\$ 14,801</u>	<u>\$ 16,559</u>	<u>\$ 10,800</u>	<u>\$ 10,500</u>
<i>CONTRACTUAL SERVICES</i>					
5570	Telephone	\$ 2,398	\$ 3,355	\$ 2,300	\$ 2,300
5590	Travel	-	262	200	200
5610	Printing & Binding	137	-	200	150
5640	Electricity	3,287	3,765	3,200	4,000
5660	Equipment Repair & Maintenance	531	1,062	2,000	2,000
5665	Information Technology	1,416	1,471	1,435	1,552
5710	Dues/Subscriptions/Memberships	-	63	100	100
5760	Rental Equipment	8,736	9,000	9,276	9,600
5770	Miscellaneous Contracted Services	103	3,291	2,000	1,200
	<i>SUB-TOTAL</i>	<u>\$ 16,608</u>	<u>\$ 22,269</u>	<u>\$ 20,711</u>	<u>\$ 21,102</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	\$ -	\$ -	\$ 10,000	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 107,503</u>	<u>\$ 147,222</u>	<u>\$ 159,117</u>	<u>\$ 153,668</u>

01-13 PARKS & RECREATION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 183,194	\$ 198,892	\$ 204,300	\$ 209,181
5020	Longevity	2,181	2,326	2,274	2,696
5030	Overtime	2,528	3,109	2,500	2,500
5040	Insurance	44,963	47,514	50,000	52,500
5050	Social Security	14,709	15,564	18,335	18,741
5060	Temporary Hire	15,240	11,920	29,997	29,997
5070	Uniforms	1,542	1,495	1,700	1,700
5090	Worker's Compensation	3,130	1,572	3,200	3,200
5100	Unemployment Compensation	258	900	-	500
5110	Retirement	34,476	36,990	37,741	36,546
5120	Special Qualification Pay	600	600	600	600
	<i>SUB-TOTAL</i>	<u>\$ 302,821</u>	<u>\$ 320,882</u>	<u>\$ 350,647</u>	<u>\$ 358,161</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 88	\$ 152	\$ 300	\$ 300
5240	Chemicals	634	69	3,500	1,000
5280	Fuel/Oil/Lubricants	14,690	13,388	14,000	14,000
5290	Household & Institutional	679	200	1,000	500
5340	Motor Vehicle Repair Material	7,340	10,389	4,500	8,000
5350	Equipment Repair & Maintenance	1,972	3,938	5,000	5,000
5360	Miscellaneous Repair & Maintenance	18,296	18,441	20,000	19,400
	<i>SUB-TOTAL</i>	<u>\$ 43,699</u>	<u>\$ 46,577</u>	<u>\$ 48,300</u>	<u>\$ 48,200</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ -	\$ -	\$ 5,000	\$ -
5540	Legal	1,150	1,391	1,000	1,000
5570	Telephone	601	567	700	600
5590	Travel	85	-	600	600
5610	Printing & Binding	105	-	500	-
5620	Water	3,265	3,284	4,400	3,300
5630	Gas	616	585	500	500
5640	Electricity	44,303	42,729	45,000	44,000
5660	Equipment Repair & Maintenance	56,253	78,595	40,000	65,000
5710	Dues/Subscriptions/Memberships	259	235	700	300
5760	Rental Equipment	37,292	36,168	43,124	36,204
5770	Miscellaneous Contracted Services	24,675	8,781	10,000	9,800
	<i>SUB-TOTAL</i>	<u>\$ 168,604</u>	<u>\$ 172,335</u>	<u>\$ 151,524</u>	<u>\$ 161,304</u>
<i>CAPITAL OUTLAY</i>					
5830	Improvements Other Than Buildings	\$ -	\$ 50,000	\$ -	\$ -
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 515,124</u>	<u>\$ 589,794</u>	<u>\$ 550,471</u>	<u>\$ 567,665</u>

01-14 COMMUNITY/SOCIAL SERVICE
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
CONTRACTUAL SERVICES				
5780 Contributions to Other Agencies	\$ 66,702	\$ 68,385	\$ 67,850	\$ 67,000
SUB-TOTAL	\$ 66,702	\$ 68,385	\$ 67,850	\$ 67,000
 GRAND TOTAL	 \$ 66,702	 \$ 68,385	 \$ 67,850	 \$ 67,000
Auditorium Board - Pay utilities	\$ 6,702	\$ 7,385	\$ 6,850	\$ 6,000
Library	37,500	38,500	38,500	38,500
Health Department	15,000	15,000	15,000	15,000
Pioneer Museum	7,500	7,500	7,500	7,500
	\$ 66,702	\$ 68,385	\$ 67,850	\$ 67,000



01-15 GOLF COURSE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 14,682	\$ 15,667	\$ 16,184	\$ 16,589
5020	Longevity	244	259	259	289
5040	Insurance	2,826	2,826	2,900	3,300
5050	Social Security	1,107	1,184	1,304	1,337
5110	Retirement	2,868	3,012	3,068	2,971
5120	Special Qualification Pay	600	600	600	600
	SUB-TOTAL	<u>\$ 22,327</u>	<u>\$ 23,548</u>	<u>\$ 24,315</u>	<u>\$ 25,086</u>
SUPPLIES					
5350	Equipment Repair & Maintenance	\$ 2,357	\$ -	\$ 2,500	\$ 2,500
5360	Miscellaneous Repair & Maintenance	10,638	7,426	10,000	15,000
	SUB-TOTAL	<u>\$ 12,995</u>	<u>\$ 7,426</u>	<u>\$ 12,500</u>	<u>\$ 17,500</u>
CONTRACTUAL SERVICES					
5640	Electricity	13,406	12,748	13,000	13,000
5660	Golf Course Labor	5,792	3,402	6,000	5,800
5760	Rental Equipment	1,452	1,500	1,500	1,608
5770	Miscellaneous Contracted Services	33,598	30,477	32,000	40,000
	SUB-TOTAL	<u>\$ 54,248</u>	<u>\$ 48,127</u>	<u>\$ 52,500</u>	<u>\$ 60,408</u>
	GRAND TOTAL	<u>\$ 89,570</u>	<u>\$ 79,101</u>	<u>\$ 89,315</u>	<u>\$ 102,994</u>



01-16 AQUATICS

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 14,682	\$ 15,667	\$ 16,184	\$ 16,589
5020	Longevity	244	259	259	289
5030	Overtime	-	-	-	7,721
5040	Insurance	2,826	2,826	2,900	3,300
5050	Social Security	5,369	6,023	6,342	6,966
5060	Temporary Hire	55,706	63,252	65,857	65,857
5090	Worker's Compensation	5,116	4,889	5,100	5,100
5110	Retirement	2,869	3,012	3,068	4,284
5120	Special Qualification Pay	600	600	600	600
	<i>SUB-TOTAL</i>	<u>\$ 87,412</u>	<u>\$ 96,528</u>	<u>\$ 100,310</u>	<u>\$ 110,706</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 111	\$ 99	\$ -	\$ 100
5240	Chemicals	16,419	15,753	23,000	16,000
5280	Fuel/Oil/Lubricants	2	12	-	-
5290	Household & Institutional	8,720	703	9,000	3,000
5330	Electrical Supplies	-	345	-	-
5350	Equipment Repair & Maintenance	-	20	-	-
5360	Miscellaneous Repair & Maintenance	6,523	5,935	10,000	7,000
	<i>SUB-TOTAL</i>	<u>\$ 31,775</u>	<u>\$ 22,867</u>	<u>\$ 42,000</u>	<u>\$ 26,100</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ -	\$ 4,850	\$ -	\$ -
5570	Telephone	375	375	500	500
5640	Electricity	4,269	3,731	4,300	6,000
5660	Equipment Repair & Maintenance	5,224	6,295	7,000	6,800
5770	Miscellaneous Contracted Services	2,642	15,985	10,000	15,000
	<i>SUB-TOTAL</i>	<u>\$ 12,510</u>	<u>\$ 31,236</u>	<u>\$ 21,800</u>	<u>\$ 28,300</u>
	<i>GRAND TOTAL</i>	<u>\$ 131,697</u>	<u>\$ 150,631</u>	<u>\$ 164,110</u>	<u>\$ 165,106</u>

01-17 MUNICIPAL AIRPORT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 20,700	\$ 21,276	\$ 21,923	\$ 22,471
5020	Longevity	972	1,003	495	1,062
5030	Overtime	326	369	300	300
5040	Insurance	5,653	5,653	5,650	6,650
5050	Social Security	1,487	1,549	1,738	1,823
5110	Retirement	4,015	4,083	4,089	4,052
	SUB-TOTAL	<u>\$ 33,153</u>	<u>\$ 33,933</u>	<u>\$ 34,195</u>	<u>\$ 36,358</u>
SUPPLIES					
5210	Office Supplies	\$ -	\$ 97	\$ 50	\$ 50
5230	Aviation Fuel Purchases	126,379	108,776	145,000	120,000
5240	Chemicals	-	-	2,000	2,000
5340	Motor Vehicle Repair Material	56	-	-	-
5360	Miscellaneous Repair & Maintenance	4,475	3,287	4,500	4,500
	SUB-TOTAL	<u>\$ 130,910</u>	<u>\$ 112,160</u>	<u>\$ 151,550</u>	<u>\$ 126,550</u>
CONTRACTUAL SERVICES					
5560	Other Professional	\$ 12,480	\$ 12,480	\$ 12,500	\$ 12,500
5570	Telephone	3,885	4,579	4,000	4,000
5640	Electricity	5,415	5,411	5,400	6,000
5660	Equipment Repair & Maintenance	3,370	2,130	3,200	3,200
5665	Technology Information	10,019	2,978	2,682	3,315
5680	FBO Fuel Markup	37,907	37,413	46,000	40,800
5770	Miscellaneous Contracted Services	8,512	21,202	37,900	95,600
	SUB-TOTAL	<u>\$ 81,588</u>	<u>\$ 86,193</u>	<u>\$ 111,682</u>	<u>\$ 165,415</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 124,426	\$ 31,788	\$ 75,678	\$ -
5831	Construction Cost			564,420	1,984,750
5840	Machinery & Equipment	9,608	9,047		-
	SUB-TOTAL	<u>\$ 134,034</u>	<u>\$ 40,835</u>	<u>\$ 640,098</u>	<u>\$ 1,984,750</u>
	GRAND TOTAL	<u>\$ 379,685</u>	<u>\$ 273,121</u>	<u>\$ 937,525</u>	<u>\$ 2,313,073</u>

01-18 NON DEPARTMENTAL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 159,308	\$ 148,966	\$ 162,266	\$ 159,597
5040	Insurance	12,001	9,997	12,000	12,000
5050	Social Security	12,583	11,827	12,935	12,714
5090	Worker's Compensation	267	231	300	300
5110	Retirement	30,224	27,934	30,435	28,253
5130	Special Allowance	6,237	6,158	6,817	6,600
	SUB-TOTAL	<u>\$ 220,620</u>	<u>\$ 205,113</u>	<u>\$ 224,753</u>	<u>\$ 219,464</u>
SUPPLIES					
5210	Office Supplies	\$ 3,823	\$ 4,806	\$ 4,000	\$ 5,000
5290	Household & Institutional	2,748	2,113	3,000	3,000
5350	Equipment Repair & Maintenance	2,156	2,980	1,000	3,000
5360	Miscellaneous Repair & Maintenance	4,369	5,181	4,500	5,000
	SUB-TOTAL	<u>\$ 13,096</u>	<u>\$ 15,080</u>	<u>\$ 12,500</u>	<u>\$ 16,000</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 1,977	\$ 1,283	\$ 2,000	\$ 2,000
5570	Telephone	6,480	7,660	7,000	7,600
5580	Postage	9,796	7,102	10,000	7,500
5610	Printing & Binding	347	1,258	500	1,000
5630	Gas	1,056	1,150	1,100	1,100
5640	Electricity	14,674	13,757	14,500	15,000
5650	Building Repair & Maintenance	1,032	7,557	2,000	2,000
5660	Equipment Repair & Maintenance	10,001	18,339	15,000	15,000
5665	Technology Information	14,512	10,396	4,730	5,307
5710	Dues/Subscriptions/Memberships	12,108	13,228	12,000	12,000
5750	Insurance	189,436	200,120	190,000	190,000
5770	Miscellaneous Contracted Services	31,390	51,007	30,000	30,000
	SUB-TOTAL	<u>\$ 292,809</u>	<u>\$ 332,857</u>	<u>\$ 288,830</u>	<u>\$ 288,507</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 165,298	\$ -	\$ -
5840	Machinery & Equipment	8,900	5,287	-	-
	SUB-TOTAL	<u>\$ 8,900</u>	<u>\$ 170,585</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING USES					
5990	Transfers Out	\$ 683,703	\$ 730,385	\$ 755,500	\$ 794,346
	SUB-TOTAL	<u>\$ 683,703</u>	<u>\$ 730,385</u>	<u>\$ 755,500</u>	<u>\$ 794,346</u>
	GRAND TOTAL	<u>\$ 1,219,128</u>	<u>\$ 1,454,020</u>	<u>\$ 1,281,583</u>	<u>\$ 1,318,317</u>

25-25 SENIOR NUTRITION ACTIVITIES PROGRAM
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 155,578	\$ 162,133	\$ 167,483	\$ 168,120
5020	Longevity	2,930	3,170	3,420	2,450
5040	Insurance	23,992	23,992	24,000	32,000
5050	Social Security	13,683	13,726	14,342	14,313
5060	Temporary Hire	23,389	16,125	14,985	14,985
5070	Uniforms	-	-	702	702
5090	Worker's Compensation	2,663	2,307	2,500	2,500
5110	Retirement	29,215	30,084	31,050	29,259
5130	Special Allowance	1,542	1,635	1,595	1,544
	<i>SUB-TOTAL</i>	<u>\$ 252,992</u>	<u>\$ 253,172</u>	<u>\$ 260,077</u>	<u>\$ 265,873</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 2,706	\$ 2,577	\$ 2,500	\$ 3,100
5270	Food	71,593	79,014	75,000	79,000
5280	Fuel/Oil/Lubricants	594	753	600	600
5290	Household & Institutional	3,513	3,486	4,000	4,000
5340	Motor Vehicle Repair Material	856	203	1,000	1,000
5350	Equipment Repair & Maintenance	4,110	4,403	3,000	3,000
5360	Miscellaneous Repair & Maintenance	3,714	1,795	5,500	5,500
5370	Soft Goods	8,527	9,194	8,950	9,000
5390	Project Supplies	563	1,997	1,350	1,350
	<i>SUB-TOTAL</i>	<u>\$ 96,176</u>	<u>\$ 103,422</u>	<u>\$ 101,900</u>	<u>\$ 106,550</u>
<i>CONTRACTUAL SERVICES</i>					
5570	Telephone	\$ 3,406	\$ 3,831	\$ 4,000	\$ 4,000
5590	Travel	-	-	1,000	100
5630	Gas	2,935	2,669	2,500	2,500
5640	Electricity	8,683	7,810	8,700	8,000
5660	Equipment Repair & Maintenance	3,969	3,018	5,000	5,000
5665	Technology Information	5,430	3,883	3,725	4,237
5730	Laundry & Other Sanitation Services	800	818	1,100	1,100
5760	Rental Equipment	4,788	4,932	5,076	5,256
5770	Miscellaneous Contracted Services	16,218	16,201	20,000	17,000
	<i>SUB-TOTAL</i>	<u>\$ 46,229</u>	<u>\$ 43,162</u>	<u>\$ 51,101</u>	<u>\$ 47,193</u>
	<i>GRAND TOTAL</i>	<u>\$ 395,397</u>	<u>\$ 399,756</u>	<u>\$ 413,078</u>	<u>\$ 419,616</u>

27-27 HOTEL & MOTEL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
CONTRACTUAL SERVICES				
5540 Legal	\$ -	\$ -	\$ -	\$ -
5770 Miscellaneous Contracted Services	<u>670,018</u>	<u>680,621</u>	<u>700,000</u>	<u>680,000</u>
SUB-TOTAL	<u>\$ 670,018</u>	<u>\$ 680,621</u>	<u>\$ 700,000</u>	<u>\$ 680,000</u>
GRAND TOTAL	<u>\$ 670,018</u>	<u>\$ 680,621</u>	<u>\$ 700,000</u>	<u>\$ 680,000</u>



60-51 BILLING & COLLECTION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 95,613	\$ 102,459	\$ 103,972	\$ 106,572
5020	Longevity	1,967	2,307	1,610	1,670
5040	Insurance	18,772	19,200	20,800	20,000
5050	Social Security	7,206	7,759	8,101	8,303
5070	Uniforms	39	154	300	300
5080	Termination Pay	1,893	(2,185)	-	-
5090	Worker's Compensation	267	231	300	300
5110	Retirement	13,556	24,413	19,061	18,452
5130	Special Allowance	386	395	310	300
	SUB-TOTAL	<u>\$ 139,699</u>	<u>\$ 154,733</u>	<u>\$ 154,454</u>	<u>\$ 155,897</u>
SUPPLIES					
5210	Office Supplies	\$ 857	\$ 2,412	\$ 3,000	\$ 2,500
5360	Miscellaneous Repair & Maintenance	610	1,184	400	800
5380	Doubtful Account Expense	41,086	38,388	45,000	45,000
	SUB-TOTAL	<u>\$ 42,553</u>	<u>\$ 41,984</u>	<u>\$ 48,400</u>	<u>\$ 48,300</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 1,163	\$ -	\$ 10,000	\$ -
5570	Telephone	1,312	1,343	2,000	2,000
5580	Postage	15,309	14,716	16,000	16,000
5590	Travel	41	34	100	100
5610	Printing & Binding	6,336	4,999	7,000	5,000
5660	Equipment Repair & Maintenance	21,563	21,484	25,000	22,000
5665	Technology Information	2,885	2,192	2,065	2,125
5720	Franchise Fee	230,760	265,236	387,355	236,283
5740	Administrative Tax	825,336	812,640	831,798	825,514
5770	Miscellaneous Contracted Services	2,361	3,082	4,000	4,000
5790	Depreciation Expense	8,881	8,562	8,800	8,800
	SUB-TOTAL	<u>\$ 1,115,947</u>	<u>\$ 1,134,288</u>	<u>\$ 1,294,118</u>	<u>\$ 1,121,822</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings			\$ 5,000	\$ -
	SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>
TRANSFERS					
5990	Transfers Out	\$ -	\$ 795,000	\$ -	\$ 961,759
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 795,000</u>	<u>\$ -</u>	<u>\$ 961,759</u>
	GRAND TOTAL	<u>\$ 1,298,199</u>	<u>\$ 2,126,005</u>	<u>\$ 1,501,972</u>	<u>\$ 2,287,778</u>

60-52 SOURCE OF SUPPLY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 150,437	\$ 144,195	\$ 169,583	\$ 172,324
5020	Longevity	1,307	1,474	1,110	1,164
5030	Overtime	1,251	852	3,000	3,000
5040	Insurance	36,275	29,740	44,800	30,300
5050	Social Security	11,215	10,828	13,778	13,813
5060	Temporary Hire	-	520	-	-
5070	Uniforms	803	799	1,300	1,300
5080	Termination Pay	(1,198)	(842)	2,500	2,500
5090	Worker's Compensation	2,346	3,537	2,500	2,500
5110	Retirement	30,992	35,362	32,419	30,696
5120	Special Qualification Pay	2,175	1,650	3,600	1,275
5130	Special Allowance	386	395	310	300
	SUB-TOTAL	<u>\$ 235,989</u>	<u>\$ 228,510</u>	<u>\$ 274,900</u>	<u>\$ 259,172</u>
SUPPLIES					
5210	Office Supplies	\$ 68	\$ 633	\$ 1,000	\$ 1,000
5240	Chemicals	1,699	155	12,000	12,000
5280	Fuel/Oil/Lubricants	10,727	12,216	14,000	14,000
5290	Household & Institutional	4	-	400	400
5330	Electrical Supplies	-	16	500	500
5340	Motor Vehicle Repair Material	300	1,411	6,500	6,500
5350	Equipment Repair & Maintenance	878	1,927	1,000	1,000
5360	Miscellaneous Repair & Maintenance	4,191	14,856	50,000	50,000
	SUB-TOTAL	<u>\$ 17,867</u>	<u>\$ 31,214</u>	<u>\$ 85,400</u>	<u>\$ 85,400</u>
CONTRACTUAL SERVICES					
5530	Engineering/Architectural	\$ 4,765	\$ 14,610	\$ 25,000	\$ 25,000
5540	Legal	-	-	20,000	20,000
5570	Telephone	2,409	1,969	2,600	2,600
5580	Postage	-	10	500	2,000
5590	Travel	1,059	2,183	2,000	3,000
5610	Printing & Binding	5	312	-	-
5620	Water Purchases	131,480	116,976	85,000	85,000
5640	Electricity	275,622	253,848	300,000	255,000
5660	Equipment Repair & Maintenance	3,005	6,339	5,000	5,000
5665	Information Technology	14,802	11,058	10,449	11,076
5710	Dues/Subscriptions/Memberships	718	980	1,500	1,500
5760	Rental Equipment	23,994	27,588	31,308	27,204
5770	Miscellaneous Contracted Services	110,001	79,202	200,000	200,000
5790	Depreciation Expense	455,753	448,143	464,000	465,000
	SUB-TOTAL	<u>\$ 1,023,613</u>	<u>\$ 963,218</u>	<u>\$ 1,147,357</u>	<u>\$ 1,102,380</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 16,032	\$ 115,000	\$ 115,000
5831	Construction Cost	-	-	1,150,000	-
5840	Machinery & Equipment	21,287	15,644	-	-
	SUB-TOTAL	<u>\$ 21,287</u>	<u>\$ 31,676</u>	<u>\$ 1,265,000</u>	<u>\$ 115,000</u>
	GRAND TOTAL	<u>\$ 1,298,756</u>	<u>\$ 1,254,618</u>	<u>\$ 2,772,657</u>	<u>\$ 1,561,952</u>

60-53 PURIFICATION PLANT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 233,281	\$ 242,236	\$ 243,132	\$ 243,172
5020	Longevity	3,216	3,593	2,208	1,995
5030	Overtime	19,980	27,956	40,000	40,000
5040	Insurance	43,450	42,287	48,000	40,000
5050	Social Security	19,591	19,062	22,226	22,144
5070	Uniforms	1,065	1,181	2,000	2,000
5080	Termination Pay	(282)	(837)	400	400
5090	Worker's Compensation	3,963	3,796	4,300	4,300
5100	Unemployment Compensation	-	4,590	-	-
5110	Retirement	46,133	64,392	52,297	49,209
5120	Special Qualification Pay	8,837	8,288	4,800	3,900
	SUB-TOTAL	<u>\$ 379,234</u>	<u>\$ 416,544</u>	<u>\$ 419,363</u>	<u>\$ 407,120</u>
SUPPLIES					
5210	Office Supplies	\$ 6,976	\$ 6,093	\$ 7,000	\$ 7,250
5240	Chemicals	67,703	89,920	105,000	120,000
5280	Fuel/Oil/Lubricants	2,211	3,059	3,000	4,000
5290	Household & Institutional	2,313	1,139	5,000	1,500
5310	Building Materials	4	-	-	-
5320	Plumbing Supplies	-	-	1,000	-
5330	Electrical Supplies	26	-	1,000	-
5340	Motor Vehicle Repair Material	1,944	1,768	3,000	3,000
5350	Equipment Repair & Maintenance	587	-	9,000	9,000
5360	Miscellaneous Repair & Maintenance	71,450	30,169	120,000	85,000
	SUB-TOTAL	<u>\$ 153,214</u>	<u>\$ 132,148</u>	<u>\$ 254,000</u>	<u>\$ 229,750</u>
CONTRACTUAL SERVICES					
5530	Engineering/Architectural	\$ 14,657	\$ 9,260	\$ 30,000	\$ 50,000
5570	Telephone	7,913	7,616	10,000	10,000
5580	Postage	4,490	2,115	5,000	5,000
5590	Travel	3,874	5,587	5,000	7,000
5610	Printing & Binding	95	-	500	500
5630	Gas	2,032	2,856	3,000	3,000
5640	Electricity	99,334	84,275	110,000	85,000
5660	Equipment Repair & Maintenance	734	3,072	3,000	3,000
5665	Technology Information	12,077	9,157	8,826	10,824
5710	Dues/Subscriptions/Memberships	590	2,071	1,500	1,500
5760	Rental Equipment	14,760	15,192	18,540	28,284
5770	Miscellaneous Contracted Services	80,686	96,807	110,000	140,000
5790	Depreciation Expense	324,421	333,629	334,000	334,000
	SUB-TOTAL	<u>\$ 565,663</u>	<u>\$ 571,637</u>	<u>\$ 639,366</u>	<u>\$ 703,108</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 83,618	\$ -	\$ -
5831	Construction Cost	-	-	1,680,000	-
5840	Machinery & Equipment	\$ 6,651	\$ 73,299	-	66,000
	SUB-TOTAL	<u>\$ 6,651</u>	<u>\$ 156,917</u>	<u>\$ 1,680,000</u>	<u>\$ 66,000</u>
	GRAND TOTAL	<u>\$ 1,104,762</u>	<u>\$ 1,277,246</u>	<u>\$ 2,992,729</u>	<u>\$ 1,405,978</u>

60-54 WATER DISTRIBUTION

ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 335,741	\$ 349,146	\$ 385,124	\$ 423,069
5020	Longevity	3,896	4,123	4,225	4,475
5030	Overtime	23,000	29,880	23,000	30,000
5040	Insurance	79,275	72,662	68,000	94,628
5050	Social Security	26,730	28,481	31,981	35,461
5070	Uniforms	1,621	2,522	4,800	4,800
5080	Termination Pay	1,234	4,666	-	-
5090	Worker's Compensation	11,409	6,815	11,000	11,000
5100	Unemployment Compensation	-	-	400	400
5110	Retirement	57,678	87,421	75,249	78,802
5120	Special Qualification Pay	6,525	7,825	5,700	6,000
	<i>SUB-TOTAL</i>	<u>\$ 547,109</u>	<u>\$ 593,541</u>	<u>\$ 609,479</u>	<u>\$ 688,635</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 417	\$ 2,555	\$ 1,500	\$ 1,500
5240	Chemicals	97	57	200	200
5280	Fuel/Oil/Lubricants	24,455	19,436	25,000	20,000
5290	Household & Institutional	802	578	1,000	1,000
5320	Plumbing Supplies	-	126	-	-
5340	Motor Vehicle Repair Material	11,602	12,058	12,000	12,000
5350	Equipment Repair & Maintenance	3,861	3,631	14,500	14,500
5360	Miscellaneous Repair & Maintenance	117,492	155,106	170,000	170,000
	<i>SUB-TOTAL</i>	<u>\$ 158,726</u>	<u>\$ 193,547</u>	<u>\$ 224,200</u>	<u>\$ 219,200</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ 6,372	\$ 8,070	\$ 20,000	\$ 15,000
5540	Legal	34,483	2,382	-	2,500
5570	Telephone	4,693	4,847	5,200	5,200
5580	Postage	29	-	-	-
5590	Travel	3,028	2,819	3,000	5,000
5610	Printing & Binding	86	-	-	-
5630	Gas	-	-	600	600
5640	Electricity	1,707	1,492	5,000	2,000
5660	Equipment Repair & Maintenance	16,507	16,630	21,000	21,000
5665	Technology Information	16,275	9,515	9,604	11,403
5710	Dues/Subscriptions/Memberships	2,551	2,637	1,500	1,500
5760	Rental Equipment	65,178	71,934	104,436	119,304
5770	Miscellaneous Contracted Services	30,603	38,115	31,000	38,000
5790	Depreciation Expense	278,803	283,450	289,200	289,200
	<i>SUB-TOTAL</i>	<u>\$ 460,315</u>	<u>\$ 441,891</u>	<u>\$ 490,540</u>	<u>\$ 510,707</u>
<i>CAPITAL OUTLAY</i>					
5820	Buildings	\$ -	\$ -	\$ 30,000	\$ -
5830	Improvements Other Than Buildings	-	35,700	-	-
5831	Construction Cost	46,337	323,425	750,000	-
	<i>SUB-TOTAL</i>	<u>\$ 46,337</u>	<u>\$ 359,125</u>	<u>\$ 780,000</u>	<u>\$ -</u>
	<i>GRAND TOTAL</i>	<u>\$ 1,212,487</u>	<u>\$ 1,588,104</u>	<u>\$ 2,104,219</u>	<u>\$ 1,418,542</u>

60-55 WASTEWATER COLLECTION
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 91,305	\$ 85,597	\$ 98,672	\$ 99,797
5020	Longevity	651	783	720	810
5030	Overtime	5,137	8,544	7,000	11,500
5040	Insurance	13,196	11,196	13,300	17,500
5050	Social Security	7,432	7,318	8,219	8,634
5070	Uniforms	425	210	750	750
5080	Termination Pay	1,325	205	750	750
5090	Worker's Compensation	1,253	855	2,500	2,500
5110	Retirement	16,010	23,669	19,340	19,186
5120	Special Qualification Pay	300	400	300	-
	<i>SUB-TOTAL</i>	<u>\$ 137,034</u>	<u>\$ 138,777</u>	<u>\$ 151,551</u>	<u>\$ 161,427</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ -	\$ 469	\$ -	\$ 500
5240	Chemicals	-	1,322	500	500
5280	Fuel/Oil/Lubricants	1,583	3,352	3,000	3,000
5290	Household & Institutional	111	221	500	500
5340	Motor Vehicle Repair Material	1,141	1,973	2,000	2,000
5350	Equipment Repair & Maintenance	1,848	2,456	4,000	3,500
5360	Miscellaneous Repair & Maintenance	10,280	22,393	25,000	25,000
	<i>SUB-TOTAL</i>	<u>\$ 14,963</u>	<u>\$ 32,186</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
<i>CONTRACTUAL SERVICES</i>					
5530	Engineering/Architectural	\$ -	\$ 1,280	\$ 3,000	\$ 3,000
5570	Telephone	376	361	1,000	1,000
5590	Travel	136	215	1,000	1,000
5660	Equipment Repair & Maintenance	1,733	3,674	4,000	4,000
5665	Technology Improvements	3,451	2,568	2,982	2,825
5710	Dues/Subscriptions/Memberships	170	237	500	500
5760	Rental Equipment	18,048	22,188	26,652	21,060
5770	Miscellaneous Contracted Services	12,455	23,274	50,000	25,000
5790	Depreciation Expense	60,468	60,715	66,270	66,270
	<i>SUB-TOTAL</i>	<u>\$ 96,837</u>	<u>\$ 114,512</u>	<u>\$ 155,404</u>	<u>\$ 124,655</u>
<i>CAPITAL OUTLAY</i>					
5820	Buildings	\$ -	\$ -	\$ 30,000	\$ -
5830	Improvements Other Than Buildings	-	29,400	25,000	25,000
5831	Construction Cost	-	-	600,000	-
	<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ 29,400</u>	<u>\$ 655,000</u>	<u>\$ 25,000</u>
	<i>GRAND TOTAL</i>	<u>\$ 248,834</u>	<u>\$ 314,875</u>	<u>\$ 996,955</u>	<u>\$ 346,082</u>

60-56 WASTEWATER TREATMENT
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 185,673	\$ 177,216	\$ 197,342	\$ 202,078
5020	Longevity	3,367	3,854	3,518	3,701
5030	Overtime	19,247	16,547	22,000	22,000
5040	Insurance	43,593	40,767	43,600	35,477
5050	Social Security	15,104	14,618	17,760	18,085
5070	Uniforms	863	776	1,800	1,800
5080	Termination Pay	21	(639)	1,500	1,500
5090	Worker's Compensation	3,132	3,350	5,000	5,000
5110	Retirement	35,481	51,535	41,789	40,189
5120	Special Qualification Pay	8,175	7,075	7,800	7,125
	SUB-TOTAL	<u>\$ 314,656</u>	<u>\$ 315,099</u>	<u>\$ 342,109</u>	<u>\$ 336,955</u>
SUPPLIES					
5210	Office Supplies	\$ 1,063	\$ 1,414	\$ 1,500	\$ 1,500
5240	Chemicals	35,199	39,550	50,000	50,000
5280	Fuel/Oil/Lubricants	4,154	3,737	6,000	6,000
5290	Household & Institutional	1,819	1,724	2,000	2,000
5320	Plumbing Supplies	-	3,263	500	500
5330	Electrical Supplies	464	207	1,000	1,000
5340	Motor Vehicle Repair Material	1,203	2,333	2,000	2,000
5350	Equipment Repair & Maintenance	7,311	2,795	10,000	7,000
5360	Miscellaneous Repair & Maintenance	27,188	52,409	65,000	65,000
	SUB-TOTAL	<u>\$ 78,401</u>	<u>\$ 107,432</u>	<u>\$ 138,000</u>	<u>\$ 135,000</u>
CONTRACTUAL SERVICES					
5530	Engineering/Architectural	\$ 2,731	\$ 2,894	\$ 15,000	\$ 10,000
5570	Telephone	6,943	13,413	8,000	15,000
5580	Postage	31	1,778	100	4,500
5590	Travel	731	770	1,000	1,000
5630	Gas	717	571	2,000	2,000
5640	Electricity	132,723	119,360	160,000	120,000
5660	Equipment Repair & Maintenance	2,695	6,587	5,000	5,000
5665	Technology Improvements	12,680	9,663	8,156	8,901
5710	Dues/Subscriptions/Memberships	782	400	1,000	1,000
5760	Rental Equipment	43,208	46,656	48,060	45,168
5770	Miscellaneous Contracted Services	103,946	143,923	170,000	171,000
5790	Depreciation Expense	352,795	358,174	359,300	359,300
	SUB-TOTAL	<u>\$ 659,982</u>	<u>\$ 704,189</u>	<u>\$ 777,616</u>	<u>\$ 742,869</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ -	\$ 45,017	\$ -	\$ -
5831	Construction Cost	-	-	1,914,000	-
5840	Machinery & Equipment	-	36,522	6,000	26,000
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 81,539</u>	<u>\$ 1,920,000</u>	<u>\$ 26,000</u>
	GRAND TOTAL	<u>\$ 1,053,039</u>	<u>\$ 1,208,259</u>	<u>\$ 3,177,725</u>	<u>\$ 1,240,824</u>

**60 WATER AND WASTEWATER SYSTEM IMPROVEMENT BONDS
DEBT SERVICE**

ACCOUNT TREND SUMMARIES

	<u>ACTUAL 2017-2018</u>	<u>ACTUAL 2018-2019</u>	<u>BUDGET 2019-2020</u>	<u>BUDGET 2020-2021</u>
60-43 2020 TWDB BOND DEBT SERVICE				
5950 Bond Costs	\$ -	\$ -	\$ -	\$ -
5960 Principal Retirement	-	-	-	-
5970 Interest Expense	-	-	-	55,000
5980 Fiscal Charges	-	-	-	-
<i>SUB-TOTAL</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,000</u>
60-47 2014 TWDB BOND DEBT SERVICE				
5950 Bond Costs	\$ 1,500	\$ 1,500	\$ 1,700	\$ 1,700
5960 Principal Retirement	95,000	95,000	95,000	95,000
5970 Interest Expense	29,369	29,835	29,616	29,026
5980 Fiscal Charges	-	-	-	-
<i>SUB-TOTAL</i>	<u>\$ 125,869</u>	<u>\$ 126,335</u>	<u>\$ 126,316</u>	<u>\$ 125,726</u>
60-48 2015 REFUND BOND DEBT SERVICE				
5950 Bond Costs	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
5960 Principal Retirement	-	605,000	550,000	1,210,000
5970 Interest Expense	251,729	253,239	237,075	220,575
5980 Fiscal Charges	(95,279)	(95,279)	(95,279)	(95,279)
<i>SUB-TOTAL</i>	<u>\$ 158,050</u>	<u>\$ 764,560</u>	<u>\$ 693,396</u>	<u>\$ 1,336,896</u>
60-49 2016 TWDB BOND DEBT SERVICE				
5831 Construction Costs	\$ 331,101	\$ (32,716)	\$ -	\$ -
5950 Bond Costs	1,790	1,600	1,800	1,800
5960 Principal Retirement	245,000	245,000	245,000	245,000
5970 Interest Expense	16,605	16,882	16,836	16,836
5980 Fiscal Charges	-	-	-	-
<i>SUB-TOTAL</i>	<u>\$ 263,395</u>	<u>\$ 263,482</u>	<u>\$ 263,636</u>	<u>\$ 263,636</u>
<i>GRAND TOTAL</i>	<u><u>\$ 547,314</u></u>	<u><u>\$ 1,154,377</u></u>	<u><u>\$ 1,083,348</u></u>	<u><u>\$ 1,781,258</u></u>

62-62 EMERGENCY MEDICAL SERVICE
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 642,748	\$ 632,982	\$ 714,263	\$ 676,863
5020	Longevity	8,117	8,963	9,458	8,602
5030	Overtime	84,579	90,044	100,000	100,000
5040	Insurance	105,786	105,421	105,800	126,725
5050	Social Security	13,446	13,502	16,983	16,200
5070	Uniforms	8,852	12,034	10,000	10,000
5080	Termination Pay	906	3,487	2,500	2,500
5090	Worker's Compensation	6,230	3,946	6,500	6,500
5110	Retirement	268,708	445,346	152,851	145,803
5120	Special Qualification Pay	20,363	20,700	22,950	22,050
	SUB-TOTAL	<u>\$ 1,159,735</u>	<u>\$ 1,336,425</u>	<u>\$ 1,141,305</u>	<u>\$ 1,115,243</u>
SUPPLIES					
5210	Office Supplies	\$ -	\$ 796	\$ 1,000	\$ 1,000
5240	Chemicals	803	58	800	700
5280	Fuel/Oil/Lubricants	5,097	8,657	6,500	9,000
5340	Motor Vehicle Repair Material	5,888	22,843	6,000	6,000
5350	Equipment Repair & Maintenance	225	-	300	300
5360	Miscellaneous Repair & Maintenance	52,314	34,572	40,000	35,000
5380	Doubtful Account Expense	435,295	382,386	385,000	340,000
	SUB-TOTAL	<u>\$ 499,622</u>	<u>\$ 449,312</u>	<u>\$ 439,600</u>	<u>\$ 392,000</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ -	\$ 1,704	\$ -	\$ 2,000
5570	Telephone	4,410	4,422	5,000	4,500
5590	Travel	2,676	12,662	3,000	10,000
5610	Printing & Binding	1,209	-	1,200	-
5630	Gas	2,513	2,433	2,500	2,500
5640	Electricity	6,721	5,661	6,000	7,000
5660	Equipment Repair & Maintenance	5,424	5,180	6,000	6,000
5665	Technology Information	17,720	12,966	12,725	14,677
5710	Dues/Subscriptions/Memberships	4,285	7,224	5,000	5,000
5720	Franchise Fee	47,532	54,204	45,451	45,136
5740	Administrative Tax	182,436	177,084	187,026	186,730
5760	Rental Equipment	127,644	141,462	149,072	209,532
5770	Miscellaneous Contracted Services	25,623	18,518	20,000	20,000
5790	Depreciation Expense	17,506	19,787	28,704	28,704
	SUB-TOTAL	<u>\$ 445,699</u>	<u>\$ 463,307</u>	<u>\$ 471,678</u>	<u>\$ 541,779</u>
CAPITAL OUTLAY					
5840	Machinery & Equipment	\$ 56,682	\$ 23,496	\$ -	\$ -
	SUB-TOTAL	<u>\$ 56,682</u>	<u>\$ 23,496</u>	<u>\$ -</u>	<u>\$ -</u>
DEBT SERVICE					
5960	Principal Retirement	\$ -	\$ 4,699	\$ 4,699	\$ 4,699
5970	Interest Expense	-	308	-	308
	SUB-TOTAL	<u>\$ -</u>	<u>\$ 5,007</u>	<u>\$ 4,699</u>	<u>\$ 5,007</u>
	GRAND TOTAL	<u>\$ 2,161,738</u>	<u>\$ 2,277,547</u>	<u>\$ 2,057,282</u>	<u>\$ 2,054,029</u>

63-63 REFUSE RESIDENTIAL
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 214,708	\$ 214,708	\$ 220,881	\$ -
5020	Longevity	5,294	5,294	3,295	-
5030	Overtime	2,886	2,886	2,500	-
5040	Insurance	56,285	56,285	56,200	-
5050	Social Security	16,237	16,237	17,665	-
5070	Uniforms	1,081	1,081	1,680	-
5080	Termination Pay	4,710	4,710	1,750	-
5090	Worker's Compensation	5,005	5,005	6,897	-
5110	Retirement	52,778	52,778	41,393	-
5120	Special Qualification Pay	450	450	450	-
5130	Special Allowance	525	525	1,085	-
	SUB-TOTAL	<u>\$ 359,959</u>	<u>\$ 359,959</u>	<u>\$ 354,756</u>	<u>\$ -</u>
SUPPLIES					
5210	Office Supplies	\$ 86	\$ 86	\$ 100	\$ -
5240	Chemicals	342	342	300	-
5280	Fuel/Oil/Lubricants	65,887	65,887	62,000	-
5290	Household & Institutional	55	55	200	-
5340	Motor Vehicle Repair Material	34,778	34,778	18,000	-
5350	Equipment Repair & Maintenance	14,392	14,392	13,000	-
5360	Miscellaneous Repair & Maintenance	24,086	24,086	24,000	-
5380	Doubtful Account Expense	10,508	10,508	8,000	-
	SUB-TOTAL	<u>\$ 150,134</u>	<u>\$ 150,134</u>	<u>\$ 125,600</u>	<u>\$ -</u>
CONTRACTUAL SERVICES					
5540	Legal	\$ 140	\$ 140	\$ -	\$ -
5570	Telephone	1,177	1,177	1,500	-
5590	Travel	650	650	750	-
5660	Equipment Repair & Maintenance	53,906	53,906	42,000	-
5665	Technology Improvements	7,352	7,352	7,013	-
5710	Dues/Subscriptions/Memberships	110	110	-	-
5720	Franchise Fee	73,020	73,020	64,248	-
5740	Administrative Tax	189,132	189,132	194,422	-
5760	Rental Equipment	63,594	63,594	84,072	-
5770	Miscellaneous Contracted Services	196,880	196,880	170,000	-
5790	Depreciation Expense	3,296	3,296	1,500	-
	SUB-TOTAL	<u>\$ 589,257</u>	<u>\$ 589,257</u>	<u>\$ 565,505</u>	<u>\$ -</u>
	GRAND TOTAL	<u>\$ 1,099,350</u>	<u>\$ 1,099,350</u>	<u>\$ 1,045,861</u>	<u>\$ -</u>

63-64 REFUSE DISPOSAL & RECYCLING
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES				
5010 Salaries	\$ 63,897	\$ 68,581	\$ 67,893	\$ 221,911
5020 Longevity	913	1,014	220	1,385
5030 Overtime	40	341	1,000	-
5040 Insurance	10,349	10,938	9,600	33,000
5050 Social Security	9,038	9,473	10,736	22,077
5060 Temporary Hire	53,992	52,513	68,393	53,946
5070 Uniforms	778	429	375	800
5080 Termination Pay	744	571	1,750	7,190
5090 Worker's Compensation	4,358	3,544	5,000	7,600
5110 Retirement	10,948	15,820	12,951	39,889
5120 Special Qualification Pay	-	-	-	900
5130 Special Allowance	-	525	1,085	3,254
SUB-TOTAL	<u>\$ 155,057</u>	<u>\$ 163,749</u>	<u>\$ 179,003</u>	<u>\$ 392,897</u>
SUPPLIES				
5210 Office Supplies	\$ 67	\$ 394	\$ 100	\$ 100
5240 Chemicals	81	8	100	100
5280 Fuel/Oil/Lubricants	20,005	8,838	12,000	6,000
5290 Household & Institutional	261	222	240	240
5340 Motor Vehicle Repair Material	12,139	8,156	8,500	5,000
5350 Equipment Repair & Maintenance	2,457	7,374	12,000	5,000
5360 Miscellaneous Repair & Maintenance	6,866	8,932	10,000	5,000
5380 Doubtful Account Expence	-	-	-	10,000
SUB-TOTAL	<u>\$ 41,876</u>	<u>\$ 33,924</u>	<u>\$ 42,940</u>	<u>\$ 31,440</u>
CONTRACTUAL SERVICES				
5520 Consultant	\$ -	\$ -	\$ 10,000	\$ -
5530 Engineering/Architectural	-	4,001	-	-
5570 Telephone	2,876	2,856	2,800	2,800
5590 Travel	-	1,023	-	-
5620 Water	588	542	600	600
5640 Electricity	3,445	3,568	3,500	3,200
5660 Equipment Repair & Maintenance	20,718	30,756	17,000	17,000
5665 Technology Information	5,782	4,735	4,996	7,258
5710 Dues/Subscriptions/Memberships	-	171	200	-
5720 Franchise Fee	-	-	-	48,899
5740 Administrative Tax	-	-	-	173,225
5760 Rental Equipment	61,444	56,460	58,140	68,304
5770 Miscellaneous Contracted Services	232,971	125,577	79,950	1,098,638
5790 Depreciation Expense	25,199	29,761	31,400	34,700
SUB-TOTAL	<u>\$ 353,023</u>	<u>\$ 259,450</u>	<u>\$ 208,586</u>	<u>\$ 1,454,624</u>
CAPITAL OUTLAY				
5820 Buildings	\$ 11,845	\$ -	\$ -	\$ -
5830 Improvements Other Than Buildings	-	-	55,000	30,000
5840 Machinery & Equipment	282,075	35,158	-	-
SUB-TOTAL	<u>\$ 293,920</u>	<u>\$ 35,158</u>	<u>\$ 55,000</u>	<u>\$ 30,000</u>
DEBT SERVICE				
5950 Bond Costs	\$ 1,500	\$ -	\$ -	\$ -
5960 Principal Retirement	53,062	93,054	96,423	40,987
5970 Interest Expense	5,211	6,844	3,475	637
SUB-TOTAL	<u>\$ 59,773</u>	<u>\$ 99,898</u>	<u>\$ 99,898</u>	<u>\$ 41,624</u>
GRAND TOTAL	<u>\$ 903,649</u>	<u>\$ 592,179</u>	<u>\$ 585,427</u>	<u>\$ 1,950,585</u>

63-65 REFUSE COMMERCIAL
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>				
5010 Salaries	\$ 107,062	\$ 120,629	\$ 127,265	\$ -
5020 Longevity	1,048	1,249	600	-
5030 Overtime	978	3,790	1,500	-
5040 Insurance	20,517	22,282	22,000	-
5050 Social Security	8,123	9,549	10,221	-
5070 Uniforms	213	281	500	-
5080 Termination Pay	2,095	(1,679)	1,750	-
5090 Worker's Compensation	2,599	1,825	2,600	-
5110 Retirement	19,977	27,334	23,877	-
5120 Special Qualification Pay	450	450	450	-
5130 Special Allowance	-	525	1,085	-
<i>SUB-TOTAL</i>	<u>\$ 163,062</u>	<u>\$ 186,235</u>	<u>\$ 192,808</u>	<u>\$ -</u>
<i>SUPPLIES</i>				
5210 Office Supplies	\$ -	\$ -	\$ 100	\$ -
5240 Chemicals	89	13	100	-
5280 Fuel/Oil/Lubricants	47,043	41,315	35,000	-
5290 Household & Institutional	44	49	100	-
5340 Motor Vehicle Repair Material	24,273	33,414	18,000	-
5350 Equipment Repair & Maintenance	2,192	3,379	2,500	-
5360 Miscellaneous Repair & Maintenance	9,337	5,500	10,000	-
<i>SUB-TOTAL</i>	<u>\$ 82,978</u>	<u>\$ 83,670</u>	<u>\$ 65,800</u>	<u>\$ -</u>
<i>CONTRACTUAL SERVICES</i>				
5570 Telephone	\$ 259	\$ 273	\$ 450	\$ -
5590 Travel	114	56	500	-
5660 Equipment Repair & Maintenance	17,445	30,362	15,000	-
5665 Technology Improvements	6,778	4,813	4,575	-
5760 Rental Equipment	95,644	100,032	103,224	-
5770 Miscellaneous Contracted Services	143,708	166,070	125,000	-
<i>SUB-TOTAL</i>	<u>\$ 263,948</u>	<u>\$ 301,606</u>	<u>\$ 248,749</u>	<u>\$ -</u>
<i>GRAND TOTAL</i>	<u><u>\$ 509,988</u></u>	<u><u>\$ 571,511</u></u>	<u><u>\$ 507,357</u></u>	<u><u>\$ -</u></u>

70-71 CENTRAL GARAGE AND STORES
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
PERSONAL SERVICES					
5010	Salaries	\$ 425,270	\$ 452,193	\$ 541,183	\$ 513,487
5020	Longevity	6,317	4,428	5,065	5,627
5030	Overtime	1,301	1,632	1,300	1,300
5040	Insurance	77,778	83,786	85,700	116,000
5050	Social Security	32,335	33,877	42,079	40,003
5070	Uniforms	1,774	1,652	2,340	2,340
5080	Termination Pay	6,046	5,926	1,000	1,000
5090	Worker's Compensation	11,150	11,255	9,000	9,000
5100	Unemployment Compensation	-	7,959	-	-
5110	Retirement	70,781	107,640	99,009	88,895
5120	Special Qualification Pay	2,000	1,500	1,500	1,500
5130	Special Allowance	1,050	-	-	-
	SUB-TOTAL	<u>\$ 635,802</u>	<u>\$ 711,848</u>	<u>\$ 788,176</u>	<u>\$ 779,152</u>
SUPPLIES					
5210	Office Supplies	\$ 2,987	\$ 2,062	\$ 3,000	\$ 3,000
5240	Chemicals	4,559	4,830	5,000	5,000
5280	Fuel/Oil/Lubricants	10,138	8,151	15,000	10,000
5290	Household & Institutional	2,004	1,736	2,500	2,000
5340	Motor Vehicle Repair Material	5,080	7,619	5,000	6,000
5350	Equipment Repair & Maintenance	3,508	675	3,000	2,000
5360	Miscellaneous Repair & Maintenance	11,624	20,546	25,000	25,000
	SUB-TOTAL	<u>\$ 39,900</u>	<u>\$ 45,619</u>	<u>\$ 58,500</u>	<u>\$ 53,000</u>
CONTRACTUAL SERVICES					
5570	Telephone	\$ 6,819	\$ 5,984	\$ 7,000	\$ 6,000
5630	Gas	12,535	11,542	12,000	12,000
5640	Electricity	6,747	5,767	9,000	7,000
5660	Equipment Repair & Maintenance	1,800	1,640	3,000	2,000
5665	Technology Information	16,435	11,660	19,948	15,140
5710	Dues/Subscriptions/Memberships	369	259	250	250
5740	Administrative Tax	159,264	159,984	175,563	192,501
5750	Insurance	51,013	55,173	40,000	55,000
5770	Miscellaneous Contracted Services	10,478	16,131	12,000	15,000
5790	Depreciation Expense	379,164	367,310	425,600	425,600
	SUB-TOTAL	<u>\$ 644,624</u>	<u>\$ 635,450</u>	<u>\$ 704,361</u>	<u>\$ 730,491</u>
CAPITAL OUTLAY					
5830	Improvements Other Than Buildings	\$ 12,346	\$ 12,365	\$ -	\$ -
5840	Machinery & Equipment	50,005	34,787	329,000	86,500
5850	Vehicles	226,000	259,664	1,105,500	230,000
	SUB-TOTAL	<u>\$ 288,351</u>	<u>\$ 306,816</u>	<u>\$ 1,434,500</u>	<u>\$ 316,500</u>
DEBT SERVICE					
5960	Principal Retirement	\$ 69,963	\$ 71,343	\$ 73,326	\$ 217,557
5970	Interest Expense	7,689	6,309	4,326	20,814
	SUB-TOTAL	<u>\$ 77,652</u>	<u>\$ 77,652</u>	<u>\$ 77,652</u>	<u>\$ 238,371</u>
	GRAND TOTAL	<u>\$ 1,686,329</u>	<u>\$ 1,777,385</u>	<u>\$ 3,063,189</u>	<u>\$ 2,117,514</u>

70-75 INFORMATION TECHNOLOGY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 76,765	\$ 81,281	\$ 83,963	\$ 85,463
5020	Longevity	155	215	275	335
5030	Overtime	-	-	5,000	5,000
5040	Insurance	11,299	11,299	12,000	13,280
5050	Social Security	5,792	6,271	7,102	7,221
5060	Temporary Hire	3,000	4,600	3,600	3,600
5070	Uniforms	-	-	200	200
5080	Termination Pay	892	678	-	-
5110	Retirement	16,438	18,968	16,063	15,436
	<i>SUB-TOTAL</i>	<u>\$ 114,341</u>	<u>\$ 123,312</u>	<u>\$ 128,203</u>	<u>\$ 130,535</u>
<i>SUPPLIES</i>					
5210	Office Supplies	\$ 404	\$ 2,904	\$ 3,000	\$ 3,000
5280	Fuel/Oil/Lubricants	463	383	1,000	500
5290	Household & Institutional	65	-	500	-
5300	Technology Supplies	100	-	1,000	-
5340	Motor Vehicle Repair Material	439	44	500	200
5350	Equipment Repair & Maintenance	-	-	500	200
5360	Miscellaneous Repair & Maintenance	959	138	500	200
	<i>SUB-TOTAL</i>	<u>\$ 2,430</u>	<u>\$ 3,469</u>	<u>\$ 7,000</u>	<u>\$ 4,100</u>
<i>CONTRACTUAL SERVICES</i>					
5570	Telephone	\$ 3,186	\$ 2,385	\$ 3,000	\$ 3,000
5590	Travel	-	-	500	500
5640	Electricity	3,920	3,986	4,000	5,000
5660	Equipment Repair & Maintenance	1,590	1,312	-	1,500
5710	Dues/Subscriptions/Memberships	-	-	250	300
5740	Administrative Tax	19,992	14,712	14,748	15,066
5760	Rental Equipment	4,260	4,392	4,524	5,604
5770	Miscellaneous Contracted Services	25	126	-	125
	<i>SUB-TOTAL</i>	<u>\$ 32,973</u>	<u>\$ 26,913</u>	<u>\$ 27,022</u>	<u>\$ 31,095</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 149,744</u></u>	<u><u>\$ 153,694</u></u>	<u><u>\$ 162,225</u></u>	<u><u>\$ 165,730</u></u>

82-82 CEMETERY
ACCOUNT TREND SUMMARIES

		<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>PERSONAL SERVICES</i>					
5010	Salaries	\$ 25,032	\$ 26,305	\$ 27,145	\$ 27,824
5020	Longevity	730	760	754	820
5030	Overtime	163	184	300	300
5040	Insurance	5,652	5,653	5,700	6,650
5050	Social Security	1,850	1,958	2,203	2,260
5110	Retirement	4,875	5,053	5,184	5,022
5120	Special Qualification Pay	599	599	600	600
	<i>SUB-TOTAL</i>	<u>\$ 38,901</u>	<u>\$ 40,512</u>	<u>\$ 41,886</u>	<u>\$ 43,476</u>
<i>SUPPLIES</i>					
5350	Equipment Repair & Maintenance	\$ 48	\$ -	\$ -	\$ -
5360	Miscellaneous Repair & Maintenance	3,155	3,535	1,825	3,500
	<i>SUB-TOTAL</i>	<u>\$ 3,203</u>	<u>\$ 3,535</u>	<u>\$ 1,825</u>	<u>\$ 3,500</u>
<i>CONTRACTUAL SERVICES</i>					
5580	Postage	\$ -	\$ -	\$ 50	\$ -
5640	Electricity	104	108	120	120
5660	Equipment Repair & Maintenance	3,695	2,821	2,325	2,500
	<i>SUB-TOTAL</i>	<u>\$ 3,799</u>	<u>\$ 2,929</u>	<u>\$ 2,495</u>	<u>\$ 2,620</u>
	<i>GRAND TOTAL</i>	<u><u>\$ 45,903</u></u>	<u><u>\$ 46,976</u></u>	<u><u>\$ 46,206</u></u>	<u><u>\$ 49,596</u></u>

85-85 EMPLOYEES' BENEFIT FUND
ACCOUNT TREND SUMMARIES

	<u>ACTUAL</u> <u>2017-2018</u>	<u>ACTUAL</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>BUDGET</u> <u>2020-2021</u>
<i>CONTRACTUAL SERVICES</i>				
5500 Insurance Administrator Fee	\$ 483,648	\$ 496,043	\$ 480,000	\$ 480,000
5501 Life Insurance Premium	8,446	8,852	9,000	9,000
5800 Employees' Insurance Claims	<u>1,603,198</u>	<u>1,858,686</u>	<u>1,560,000</u>	<u>1,560,000</u>
<i>SUB-TOTAL</i>	<u>\$ 2,095,292</u>	<u>\$ 2,363,581</u>	<u>\$ 2,049,000</u>	<u>\$ 2,049,000</u>
 <i>GRAND TOTAL</i>	 <u>\$ 2,095,292</u>	 <u>\$ 2,363,581</u>	 <u>\$ 2,049,000</u>	 <u>\$ 2,049,000</u>

6.
Personnel Schedule
Departmental Analysis

**PERSONNEL SCHEDULE
2020-2021 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021
01-01 MAYOR AND COUNCIL					
Unclassified ^{Part time}	Council Member	5.00	5.00	5.00	5.00
01-02 CITY ADMINISTRATION					
Unclassified	City Manager	1.00	1.00	1.00	1.00
Unclassified	Director of Admin Services	1.00	1.00	1.00	1.00
11	Executive Secretary	1.00	1.00	1.00	1.00
01-03 FINANCE					
Unclassified	Finance Director	1.00	1.00	1.00	1.00
10	Accounts Payable Clerk	1.00	1.00	1.00	1.00
8	Accounting Clerk	1.00	1.00	1.00	1.00
01-04 COURT AND LEGAL					
8	Court Clerk	0.50	0.50	1.00	1.00
Unclassified ^{Part time}	City Attorney	1.00	1.00	1.00	1.00
Unclassified ^{Part time}	Municipal Court Judge	1.00	1.00	1.00	1.00
01-05 PLANNING & DEVELOPMENT SERVICES					
Unclassified	Director	0.25	0.25	0.25	0.25
13	Combination Inspector	2.00	2.00	2.00	2.00
8	Clerk	0.50	0.50	0.50	0.50
01-06 POLICE					
Unclassified	Police Chief	1.00	1.00	1.00	1.00
17	Lieutenant	1.00	1.00	1.00	1.00
16	Sergeant	5.00	5.00	5.00	5.00
13	Patrol Officer	16.00	16.00	16.00	16.00
13	SRO-Patrol Officer	1.00	2.00	2.00	2.00
11	Communications Officer	4.00	4.00	4.00	4.00
11	Administrative Assistant	1.00	2.00	2.00	2.00
01-07 FIRE					
Unclassified	Emergency Services Director	0.50	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50	1.50
13	Firefighter	12.00	12.00	12.00	12.00
13	Training Officer	0.50	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50	0.50
01-10 STREETS AND SIGNALS					
Unclassified	Director	0.25	0.25	0.25	0.25
12	Foreman	1.00	1.00	1.00	1.00
8	Equipment Operator II	1.00	1.00	1.00	1.00
8	Heavy Equipment Operator	1.00	1.00	1.00	1.00
7/8	Truck Driver	3.00	3.00	3.00	3.00
7	Street Worker	0.50	0.50	0.50	0.50
01-11 ANIMAL CONTROL					
10	Animal Control Officer	1.00	1.00	1.00	1.00
7	Animal Control Worker	0.00	1.00	1.00	1.00

**PERSONNEL SCHEDULE
2020-2021 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021
01-13 PARKS AND RECREATION					
Unclassified	Director	0.25	0.25	0.25	0.25
15	Superintendent	0.25	0.25	0.25	0.25
7	Parks Worker	4.75	4.75	4.75	4.75
P/T	Seasonal Parks Worker	3.00	3.00	3.00	3.00
01-15 GOLF COURSE					
15	Superintendent	0.25	0.25	0.25	0.25
01-16 SWIMMING POOL					
15	Superintendent	0.25	0.25	0.25	0.25
P/T	Seasonal Part Time:				
	Pool Manager	1.00	1.00	1.00	1.00
	Assistant Pool Manager	1.00	1.00	1.00	1.00
	Senior Lifeguard	2.00	2.00	2.00	2.00
	Lifeguard	18.00	18.00	18.00	18.00
01-17 AIRPORT					
7	Parks Worker	0.50	0.50	0.50	0.50
25-25 SENIOR NUTRITION ACTIVITIES PROGRAM					
15	Director	1.00	1.00	1.00	1.00
8	Food Service Supervisor	1.00	1.00	1.00	1.00
8	Secretary	1.00	1.00	1.00	1.00
7	Full Time Cook	1.00	1.00	1.00	1.00
P/T	Part Time:				
	Van Driver	1.00	1.00	0.00	0.00
	Kitchen Aide II	1.00	0.00	1.00	1.00
	Center Clerk	1.00	1.00	1.00	1.00
60-51 BILLING AND COLLECTIONS					
12	Chief Clerk	1.00	1.00	1.00	1.00
8	Clerk	2.00	2.00	2.00	1.50
60-52 SOURCE OF SUPPLY					
Unclassified	Director	0.20	0.20	0.20	0.20
13	Systems Operations Manager	0.25	0.25	0.25	0.25
10	Operator/Pumper	2.00	2.00	2.00	2.00
8	Secretary	0.50	0.50	0.50	0.50
10	Lake keeper/Pumper	1.00	1.00	1.00	1.00
60-53 WATER PURIFICATION					
Unclassified	Director	0.20	0.20	0.20	0.20
14	Operations/Maintenance Supervisor	0.50	0.50	0.50	0.50
13	Systems Operations Manager	0.50	0.50	0.50	0.50
10	Water Plant Operator	3.00	3.00	3.00	3.00
12	Senior Water Plant Operator	1.00	1.00	1.00	1.00

**PERSONNEL SCHEDULE
2020-2021 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021
60-54 WATER DISTRIBUTION					
Unclassified	Director	0.20	0.20	0.20	0.20
13	Customer Service Representative	1.00	1.00	1.00	1.00
12	Crew Chief	1.00	1.00	1.00	1.00
8	Meter Reader	2.00	3.00	3.00	3.00
9	Equipment Operator II	1.00	1.00	2.00	2.00
8	Utility Crew Member	4.00	4.00	4.00	4.00
60-55 WASTEWATER COLLECTION					
Unclassified	Director	0.20	0.20	0.20	0.20
9	Equipment Operator II	2.00	2.00	1.00	1.00
60-56 WASTEWATER TREATMENT					
Unclassified	Director	0.20	0.20	0.20	0.20
14	Operation/Maintenance Supervisor	0.50	0.50	0.50	0.50
13	Systems Operations Manager	0.25	0.25	0.25	0.25
11	Wastewater Plant Operator	1.00	2.00	2.00	2.00
10	Relief Pumper/Operator	2.00	1.00	1.00	1.00
62-62 EMERGENCY MEDICAL SERVICES					
Unclassified	Emergency Services Director	0.50	0.50	0.50	0.50
17	Assistant Fire Chief	1.50	1.50	1.50	1.50
16	Lieutenant	3.00	3.00	3.00	3.00
13	Paramedic/EMT	5.00	5.00	5.00	5.00
13	Training Officer	0.50	0.50	0.50	0.50
13	Fire Marshal	0.50	0.50	0.50	0.50
10	Insurance Administrator	1.00	1.00	1.00	1.00
63-63 REFUSE COLLECTION-RESIDENTIAL					
Unclassified	Director	0.25	0.25	0.25	0.00
12	Foreman	0.50	0.50	0.50	0.00
7	Refuse Collection Operator	5.00	5.00	5.00	0.00
63-64 REFUSE DISPOSAL					
Unclassified	Director	0.25	0.25	0.25	0.75
12	Foreman	0.00	0.00	0.00	1.00
8	Equipment Operator II	1.00	1.00	1.00	2.00
8	Clerk	0.25	0.25	0.25	0.50
P/T	Part Time: Drop Off Center Attendant	9.00	9.00	9.00	6.00
63-65 REFUSE COLLECTION-COMMERCIAL					
Unclassified	Director	0.25	0.25	0.25	0.00
12	Foreman	0.50	0.50	0.50	0.00
8	Clerk	0.25	0.25	0.25	0.00
7	Refuse Collection Operator	2.00	2.00	2.00	0.00

**PERSONNEL SCHEDULE
2020-2021 BUDGET**

PAY GRADE*	POSITIONS	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021
70-71 CENTRAL GARAGE AND STORES					
Unclassified	Director	0.50	0.50	0.50	0.50
16	Administrative Assistant Director	1.00	1.00	1.00	1.00
Unclassified	General Ledger Accountant	1.00	1.00	1.00	1.00
13	Mechanic	2.00	2.00	2.00	2.00
8	Clerk	1.00	1.00	1.00	1.00
10	Building Maintenance Tech	1.00	1.00	2.00	2.00
10	Welder/Mechanic Assistant	1.00	1.00	1.00	0.00
10	Tech I	1.00	1.00	1.00	1.00
7	Service Technician	1.00	2.00	2.00	2.00
70-75 INFORMATION TECHNOLOGY					
Unclassified	Chief Information Tech Officer	1.00	1.00	1.00	1.00
11 - Part Time	IT Technician	1.00	1.00	1.00	1.00
82-82 CEMETERY					
15	Superintendent	0.25	0.25	0.25	0.25
7	Parks Worker	0.25	0.25	0.25	0.25
TOTAL FULL TIME		132.00	137.00	138.50	131.00
TOTAL PART TIME		45.00	44.00	44.00	41.00

Due to the contracting out of the residential and commercial sanitation collection services, 7 full time drivers in the Refuse departments and one full time welder in Internal Services were removed from the FYE 2021 budget. Also, a decrease by 3 part time workers at the land fill was made. An additional Equipment Operator II was included for the continued work to close old landfill and disposal of abatement properties.

**CITY OF SWEETWATER
PERSONNEL ANNUAL PAY SCHEDULE
2020-21 BUDGET 2.5%
EFFECTIVE 10-01-2020**

GRADE	A	B	C	D	E	F	G	H	I
1	22,727.31	23,295.49	23,877.88	24,474.83	25,086.70	25,713.87	26,356.71	27,015.63	27,691.02
2	24,252.08	24,858.38	25,479.84	26,116.84	26,769.76	27,439.00	28,124.98	28,828.10	29,548.80
3	25,879.10	26,526.08	27,189.23	27,868.96	28,565.68	29,279.83	30,011.82	30,762.12	31,531.17
4	27,615.35	28,305.73	29,013.38	29,738.71	30,482.18	31,244.23	32,025.34	32,825.97	33,646.62
5	29,468.01	30,204.71	30,959.83	31,733.82	32,527.17	33,340.35	34,173.86	35,028.20	35,903.91
6	31,445.00	32,231.13	33,036.90	33,862.83	34,709.40	35,577.13	36,466.56	37,378.22	38,312.68
7	33,554.62	34,393.49	35,253.32	36,134.66	37,038.02	37,963.97	38,913.07	39,885.90	40,883.05
8	35,805.74	36,700.88	37,618.41	38,558.87	39,522.84	40,510.91	41,523.68	42,561.77	43,625.82
9	38,207.94	39,163.14	40,142.22	41,145.77	42,174.42	43,228.78	44,309.50	45,417.23	46,552.66
10	40,771.27	41,790.55	42,835.32	43,906.20	45,003.85	46,128.95	47,282.17	48,464.23	49,675.83
11	43,506.58	44,594.24	45,709.10	46,851.83	48,023.12	49,223.70	50,454.29	51,715.65	53,008.54
12	46,425.39	47,586.02	48,775.68	49,995.07	51,244.94	52,526.07	53,839.22	55,185.20	56,564.83
13	49,540.02	50,778.52	52,047.98	53,349.18	54,682.91	56,049.99	57,451.24	58,887.52	60,359.70
14	52,863.63	54,185.22	55,539.85	56,928.35	58,351.56	59,810.35	61,305.60	62,838.24	64,409.20
15	56,410.18	57,820.43	59,265.95	60,747.59	62,266.28	63,822.94	65,418.51	67,053.98	68,730.33
16	60,194.67	61,699.54	63,242.03	64,823.08	66,443.65	68,104.74	69,807.36	71,552.55	73,341.36
17	64,233.05	65,838.88	67,484.85	69,171.97	70,901.27	72,673.80	74,490.65	76,352.91	78,261.73
18	68,542.42	70,255.98	72,012.38	73,812.69	75,658.01	77,549.46	79,488.19	81,475.40	83,512.28
19	73,140.85	74,969.37	76,843.61	78,764.70	80,733.81	82,752.16	84,820.96	86,941.49	89,115.02
20	78,047.81	79,999.01	81,998.98	84,048.95	86,150.18	88,303.93	90,511.53	92,774.32	95,093.68
21	83,283.97	85,366.07	87,500.22	89,687.73	91,929.92	94,228.17	96,583.87	98,998.47	101,473.43
22	88,871.40	91,093.19	93,370.51	95,704.78	98,097.40	100,549.83	103,063.58	105,640.17	108,281.17

7.

Capital Improvement Plan

**CITY OF SWEETWATER
CAPITAL IMPROVEMENT PLAN
2021-2025**

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
GOVERNMENTAL FUNDS					
GENERAL FUND					
01-06 POLICE					
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
01-07 FIRE					
(5830) Improvement					
Building Drainage Replacement - East/West	\$ 38,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 38,000	\$ -	\$ -	\$ -	\$ -
(5840) Equipment					
Outdoor Warning Sirens	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Washing Machine - Gear Extractor	\$ 5,200	\$ -	\$ -	\$ -	\$ -
High Pressure Air Compressor SCBA Equip	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Dive Gear	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Sub-Total	\$ 50,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-10 STREETS & SIGNALS					
(5830) Improvement					
Alabama Avenue	\$ -	\$ -	\$ 5,365,775	\$ -	\$ -
Arizona Avenue	\$ -	\$ -	\$ -	\$ -	\$ 550,000
W. Arizona Avenue	\$ -	\$ -	\$ -	\$ 387,700	\$ -
County Road 141	\$ -	\$ -	\$ -	\$ -	\$ 506,000
First Street	\$ -	\$ 655,600	\$ -	\$ -	\$ -
Hoyt Street	\$ -	\$ 763,475	\$ -	\$ -	\$ -
Neff Street	\$ -	\$ 1,349,350	\$ -	\$ -	\$ -
Newman St	\$ -	\$ -	\$ -	\$ 990,575	\$ -
Poplar Street	\$ -	\$ -	\$ -	\$ 820,625	\$ -
Robert Lee Street	\$ -	\$ -	\$ -	\$ -	\$ 1,000,625
Sam Houston Street	\$ -	\$ -	\$ -	\$ -	\$ 950,000
17th Street	\$ -	\$ -	\$ -	\$ 544,650	\$ -
12th Street	\$ -	\$ 690,000	\$ -	\$ 1,609,500	\$ -
Drainage Improvements	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Railroad Crossing Rehab	\$ -	\$ 56,000	\$ 56,000	\$ -	\$ -
Sub-Total	\$ -	\$ 3,529,425	\$ 5,436,775	\$ 4,368,050	\$ 3,021,625
(5840) Machinery and Equipment					
GR-3 Retroflectometer Traffic Sign	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Trailer Mount Message Board	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Trailer Mount Crack Seal Unit	\$ -	\$ -	\$ -	\$ -	\$ 17,100
Sub-Total	\$ -	\$ 30,000	\$ -	\$ -	\$ 17,100
01-11 ANIMAL CONTROL					
(5830) Shelter Improvements					
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -
01-13 PARKS & RECREATION					
(5810) Land Purchase					
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 25,000
(5830) Improvements					
Park Plan All Abilities Playground Equipment	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Newman Park Updates to lighting, parking anc	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -
Skate Park	\$ -	\$ -	\$ -	\$ 130,000	\$ -
Newman Park Water feature	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Fraley Park Equipment & Facility Updates	\$ -	\$ 537,588	\$ -	\$ -	\$ -
Jones Park Equipment and Facility Updates	\$ -	\$ 99,188	\$ -	\$ -	\$ -
Santa Fe Park Development	\$ -	\$ -	\$ -	\$ 42,333	\$ -
Lake Sweetwater Updates & Amphitheater Rel	\$ -	\$ -	\$ -	\$ -	\$ 1,051,626
Mountain Bike Trails Lake Sweetwater	\$ -	\$ -	\$ -	\$ -	\$ 41,374
Trails Segment Project - Connecting Parks	\$ -	\$ -	\$ -	\$ -	\$ 693,905
Sweetwater Sports Complex	\$ -	\$ -	\$ -	\$ -	\$ 9,081,488
Sub-Total	\$ -	\$ 836,776	\$ 1,500,000	\$ 172,333	\$ 11,243,393

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
01-15 GOLF COURSE					
(5830) Improvements - per Parks Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
01-16 AQUATICS					
(5830) Improvements					
Renovate existing pool - Parks Plan	\$ -	\$ 1,772,849	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 1,772,849	\$ -	\$ -	\$ -
01-17 AIRPORT					
(5830) Construction Phase TxDot Grant					
Pavement Rehab Construction (TXDOT GRAN	\$ 1,984,750	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 1,984,750	\$ -	\$ -	\$ -	\$ -
(5840) Equipment					
Ceilometer for AWOS	\$ -	\$ 25,988	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ 25,988	\$ -	\$ -	\$ -
GENERAL FUND TOTAL	\$ 2,072,950	\$ 6,215,038	\$ 6,956,775	\$ 4,560,383	\$ 15,727,118
SPECIAL REVENUE FUND					
S. N. A. P. FUND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS					
WATER AND WASTEWATER					
60-52 SOURCE OF SUPPLY					
(5830) Improvements					
Well Field Rehab, Pipe, motor, pump replace	\$ 75,000	\$ 75,000	\$ 150,000	\$ 150,000	\$ 150,000
24" PipeLine repairs Oak Creek Line	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Lake Trammell Dam Repairs	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 115,000	\$ 75,000	\$ 150,000	\$ 150,000	\$ 150,000
60-53 PURIFICATION PLANT					
(5830) Improvements					
SCADA Citech Upgrade	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sub-Total	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
(5840) Equipment					
Lab Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Laser Turbidimeters	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Smart valve chlorinator heads (2)	\$ -	\$ -	\$ -	\$ 12,000	\$ -
Permeate Pumps VFD's	\$ 16,000	\$ 16,000			
Reject Pumps VFD's	\$ 12,000	\$ 12,000			
Peristaltic Pumps Clean in place/membranes	\$ 20,000	\$ 20,000			
500 KW Emergency Generator	\$ -	\$ 210,000	\$ -	\$ -	\$ -
Sub-Total	\$ 66,000	\$ 266,000	\$ 8,000	\$ 20,000	\$ 18,000
60-54 WATER DISTRIBUTION					
(5830) Improvements					
TXCDBG Grant Water Line Improvements	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Replace 3900 Linear Feet of 10 inch line	\$ -	\$ -	\$ 330,000	\$ -	\$ -
Replace 5000 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ 330,000	\$ -
Replace 4675 Linear Feet of 6 inch line	\$ -	\$ -	\$ -	\$ -	\$ 330,000
Sub-Total	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ 330,000
60-55 WASTEWATER COLLECTION					
(5830) Improvements					
TCDP Grant-Sewer Line Improvements	\$ -	\$ -	\$ 330,000	\$ -	\$ 330,000
15" Sewer Line on Sweetwater Creek	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 25,000	\$ -	\$ 330,000	\$ -	\$ 330,000
60-56 WASTEWATER TREATMENT					
(5830) Improvements					
SCADA Citech Upgrade	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Sub-Total	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
(5840) Equipment					
Lab Equipment - IDEX	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Lab Equipment	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Lab Refrigerator for CBODs	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Grit removal system component replacement	\$ -	\$ -	\$ -	\$ -	\$ 20,000
CBOD 24 hour Sampler	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 26,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 26,000
WATER AND WASTEWATER TOTAL	\$ 232,000	\$ 359,000	\$ 836,000	\$ 518,000	\$ 866,000
62-62 EMERGENCY MEDICAL SERVICES					
EMS TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
REFUSE COLLECTION AND DISPOSAL FUND					
REFUSE COLLECTION AND DISPOSAL FUND					
63-64 REFUSE DISPOSAL					
(5830) Improvements					
New Landfill Driveway 2020	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -
REFUSE COLLECTION AND DISPOSAL TOTAL	\$ 30,000	\$ -	\$ -	\$ -	\$ -
82-82 CEMETERY					
(5830) Improvements					
Ornamental Perimeter Fencing	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CEMETERY TOTAL	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
INTERNAL SERVICES FUND					
70-71 CENTRAL GARAGE AND STORES					
(5840) Machinery and Equipment					
Streets Department:					
Road Grader	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Street Sweeper	\$ -	\$ 170,000	\$ -	\$ -	\$ -
Parks Department:					
60" Mower (JD or Kubota)	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -
Source of Supply:					
Tractor Shredder	\$ 32,500	\$ -	\$ -	\$ -	\$ -
Purification Plant:					
55' Manlift	\$ -	\$ -	\$ -	\$ -	\$ -
Water Distribution:					
Ditch Witch/Trailer	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Wastewater Collection:					
Backhoe	\$ -	\$ 110,000	\$ -	\$ -	\$ -
Wastewater Treatment:					
Skid Steer Loader	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Emergency Medical Services:					
Power Lift System	\$ 40,000	\$ -	\$ -	\$ -	\$ -
(5840) Total Machinery & Equipment	\$ 86,500	\$ 384,000	\$ 250,000	\$ -	\$ -
(5850) Vehicles:					
Code Enforcement:					
1/2 Ton Pickup 4WD Ext Cab	\$ -	\$ 29,000	\$ -	\$ 29,000	\$ -
Police Department:					
SUV - Patrol	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
SUV - Patrol	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
SUV - Patrol - by Grant	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000	\$ 59,000
Fire Department:					
Ladder Fire Truck	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
Pumper Truck	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Street Department:					
Dump Truck	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ -
1/2 Ton 4 Door Pickup 4WD	\$ -	\$ 34,000	\$ -	\$ -	\$ -

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
Parks Department:					
3/4 Pickup	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Animal Control:					
3/4 Ton Pick up w/ animal box	\$ -	\$ 37,000	\$ -	\$ -	\$ -
SNAP:					
Van	\$ -	\$ -	\$ 30,000	\$ -	\$ -
WATER & WASTEWATER					
Source of Supply:					
1/2 Ton Pickup 4WD-4 Door	\$ -	\$ 29,000	\$ -	\$ -	\$ -
3/4 Ton Pick up 4WD Ext Cab	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Purification Plant:					
1/2 Ton Pickup 4WD-Ext Cab	\$ -	\$ -	\$ 29,000	\$ -	\$ -
Water Distribution:					
Dump Truck	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Wastewater Collection:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Treatment:					
3/4 Ton Pickup, Utility Bed w/Tommy Lift	\$ -	\$ 30,000	\$ -	\$ -	\$ -
EMS:					
Passenger Car for school	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Refuse Disposal:					
Rear Load Bulk/Brush Collection Truck	\$ -	\$ -	\$ -	\$ -	\$ -
Central Garage and Stores:					
Service Pickup Truck	\$ -	\$ -	\$ 28,000	\$ -	\$ -
Information Technology:					
1/2 Ton Pickup Truck	\$ 28,000	\$ -	\$ -	\$ -	\$ -
(5850) Total Vehicles	\$ 230,000	\$ 1,246,000	\$ 294,000	\$ 1,296,000	\$ 207,000
CENTRAL GARAGE AND STORES					
GRAND TOTAL	\$ 316,500	\$ 1,630,000	\$ 544,000	\$ 1,296,000	\$ 207,000
GRAND TOTAL ALL FUNDS	\$ 2,651,450	\$ 8,209,038	\$ 8,341,775	\$ 6,379,383	\$ 16,805,118