# REQUEST FOR COUNCIL ACTION

Date: 12/03/2018 Item No.: 7.c

Department Approval

City Manager Approval

Cttop K. mill

Item Description: Adopt a Final 2019 Tax Levy and Budget

#### BACKGROUND

At the April 16, 2018 City Council meeting, the Council established a general timeline for the 2019 budget process including the following key dates:

2019 Budget Process Timeline	Date
Discussion on Organizational Priorities	4/16/2018
Discussion on Cash Reserve Levels	6/4/2018
Review General Budget & Legislative Impacts, Tax Base Changes	7/16/2018
Presentation of the 2019-2038 Capital Improvement Plan	7/16/2018
Discussion on City Council Budgetary Goals	7/16/2018
EDA Budget & Tax Levy Discussion	7/17/2018
Receive the 2019 City Manager Recommended Budget	8/13/2018
Receive Budget Recommendations from the Finance Commission	9/17/2018
Adopt Preliminary Budget, Tax Levy, & EDA Levy	9/24/2018
Review 2019 Proposed Utility Rates	11/5/2018
Review & Adopt 2019 Fee Schedule	11/5/2018
Final Budget Hearing (Truth-in-Taxation Hearing)	11/26/2018
Adopt Final EDA Tax Levy	12/3/2018
Adopt Final Budget, Tax Levy & Utility Rates	12/3/2018

The City Council is now asked to adopt a final 2019 Tax Levy and Budget.

State Statute requires all cities in excess of 2,500 in population, to adopt a final tax levy by December 30th for the upcoming fiscal year. The final levy amount must not exceed the preliminary levy that was established in September. However, the Council has discretion in modifying the budget at any time.

At the September 24, 2018 City Council meeting, the Council adopted a 2019 preliminary, not-to-exceed tax levy and a preliminary budget. A summary is presented below.

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#### 2019 Preliminary Tax Levy & Budget

The 2019 Proposed Budget & Tax Levy call for a <u>city</u> tax levy of \$21,551,650, an increase of \$871,145 or 4.2%. However, most homeowners will see a higher percentage increase due to rising property values.

A median-valued single-family home will pay approximately \$965 annually in property taxes or \$80.40 per month. This is an increase of \$5.03 or 6.7%. In exchange, residents receive; 24x7x365 police and fire protection, well-maintained streets and parks, street lighting, and other services.

It should be noted that nearly 40% (\$340,805) of the tax increase is necessary to reduce the on-going reliance on the use of cash reserves to provide for day-to-day operations – a practice that is unsustainable. This alone accounts for a \$2.00 per month impact on homeowners.

Property owners will also incur additional property taxes through the EDA levy as well as higher utility fees. The <u>combined</u> impact on a median-valued single family home is depicted in the table below.

2019 Budget Impact on Median-Valued Home (monthly)												
		2018		2019	<u>\$</u>	Chg.	% Chg.					
Property Tax Levy: City	\$	75.37	\$	80.40	\$	5.03	6.7%					
Property Tax Levy: EDA		1.45		1.95		0.50	34.3%					
Utility Rates		56.65		59.18		2.53	4.5%					
	\$	133.47	\$	141.53	\$	8.06	6.0%					

As shown in the table, a median-valued home that has average household water usage will pay an additional \$8.06 per month in 2019. This represents a 6.0% increase.

The 2019 Preliminary Budget is \$55,507,140, an increase of \$1,267,910 or 2.3% from the previous year. The Budget for the *property tax-supported* programs is \$31,010,720, an increase of \$567,005 or 1.9%.

A summary and reconciliation of the 2019 Preliminary Tax Levy & Tax-Supported Budget is included in *Attachment D*. Budget (spending) highlights include:

Budget C	<u>Amount</u>			
COLA: Non-Union @ 3.00%			\$	232,094
COLA: Union @ 3.00%				219,665
Wage Steps + Net Employee Turn		107,011		
+/- Changes in OT & Temp Wage		29,260		
Health Insurance Premiums @ 5.0			64,070	
PERSONNEL RECLASS & FTE ST	TATUS CHANG	Ε		72,045
Net Change: Supplies, Materials,	Other Charges (in	ncl. inflation)		213,360
Net Change: Capital Outlay				(15,500)
Net Change: Debt Services				(355,000)
			\$	567,005

 A summary of the 2018 projected year-end cash balances for the City's discretionary operating funds, along with the projected funding status of the City's capital replacement funds is included in *Attachment E*. Finally, a combined funds financial summary depicting each major fund is included in *Attachment F*.

#### **POLICY OBJECTIVE**

Adopting the final budget and tax levy is required under Mn State Statutes. 51

#### FINANCIAL IMPACTS 52

See above. 53

#### STAFF RECOMMENDATION 54

Staff Recommends the Council adopt the final 2019 Tax Levy and Budget as outlined in this report 55

and in the attached resolutions.

#### REQUESTED COUNCIL ACTION

The Council is asked to take the following separate actions:

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a) Motion to approve the attached Resolution to adopt the 2019 Final Tax Levy

b) Motion to approve the attached Resolution to adopt the 2019 Final Debt Levy

c) Motion to approve the attached Resolution to adopt the 2019 Final Budget

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Prepared by: Chris Miller, Finance Director

Attachments:

A: Resolution to adopt the 2019 Final Tax Levy

B: Resolution to adopt the 2019 Final Debt Levy

C: Resolution to adopt the 2019 Final Budget

D: Summary and Reconciliation of the 2019 Budget & Tax Levy

E: 2018 Projected Cash Balances for Selected Operating & Capital Replacement Funds

F: Combined Funds Financial Summary

## EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE

\* \* \* \* \* \* \* \* \* \* \*

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Roseville, County of Ramsey, Minnesota was duly held on the 3rd day of December, 2018 at 6:00 p.m.

The following members were present: and , and the following were absent:

Member introduced the following resolution and moved its adoption:

#### RESOLUTION

# RESOLUTION SUBMITTING THE FINAL PROPERTY TAX LEVY ON REAL ESTATE TO THE RAMSEY COUNTY AUDITOR FOR THE FISCAL YEAR OF 2019

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Roseville, Minnesota, as follows:

The City of Roseville is submitting the following tax levy on real estate within the corporate limits of the City to the County Auditor in compliance with the Minnesota State Statutes.

Purpose	<b>Amount</b>				
Programs & Services	\$	15,346,650			
Capital		3,230,000			
Debt Service		2,975,000			
Total	\$	21,551,650			

The motion for the adoption of the foregoing resolution was duly seconded by member and upon a vote being taken thereon, the following voted in favor thereof: and , and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted.

State of Minnesota)

) SS

County of Ramsey)

I, undersigned, being the duly qualified City Manager of the City of Roseville, County of Ramsey, State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of said City Council held on the 3rd of December, 2018 with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 3rd day of December, 2018.

Patrick Trudgeon
City Manager

Seal

### EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE

\* \* \* \* \* \* \* \* \* \* \*

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Roseville, County of Ramsey, Minnesota was duly held on the 3rd day of December, 2018 at 6:00 p.m.

The following members were present:

, and the following were absent:

Member introduced the following resolution and moved its adoption:

RESOLUTION \_\_\_\_\_

### RESOLUTION DIRECTING THE COUNTY AUDITOR TO ADJUST THE APPROVED TAX LEVY FOR 2019 BONDED DEBT

WHEREAS, the City will be required to make debt service payments on General Obligation Debt in 2019; and

WHEREAS, there are reserve funds sufficient to partially reduce the originally scheduled levy for General Obligation Series 2009A, 2011A, 2012A; and

WHEREAS, General Obligation Series 2013A requires one year's levy beyond the original certified duration to offset lower-than-expected levies collected in prior years.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Roseville, Minnesota, that

The Ramsey County Auditor is directed to change the 2019 tax levy for General Improvement Debt by \$582,213.05 from that which was originally scheduled upon the issuance of the bonds as follows:

	Originally	Additions	
	Scheduled	or	Certified
Bond Issue	<u>Levy Amount</u>	Reductions	<u>Debt Levy</u>
GO Housing Imp 2009A	115,106.25	(115,106.25)	-
GO 2011A	836,765.70	(1,765.70)	835,000.00
GO 2012A	1,440,915.00	(65,915.00)	1,375,000.00
GO 2013A refunding	-	765,000.00	765,000.00
Total	\$ 2,392,786.95	\$ 582,213.05	\$ 2,975,000.00

The motion for the adoption of the foregoing resolution was duly seconded by member a vote being taken thereon, the following voted in favor thereof:

and upon

and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted.

I, undersigned, being the duly qualified City Manager of the City of Roseville, County of Ramsey, State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of said City Council held on the 3rd day of December, 2018, with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 3rd day of December, 2018.

Patrick Trudgeon
City Manager

Seal

## EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE

\* \* \* \* \* \* \* \* \* \* \*

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Roseville, County of Ramsey, Minnesota was duly held on the 3rd day of December 2018 at 6:00 p.m.

The following members were present: and the following were absent:

Member introduced the following resolution and moved its adoption:

RESOLUTION \_\_\_\_\_

### RESOLUTION ADOPTING THE FINAL 2019 ANNUAL BUDGET FOR THE CITY OF ROSEVILLE

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Roseville, Minnesota, as follows:

The City of Roseville's Budget for 2019 in the amount of \$55,507,140, of which \$31,010,720 is designated for the property tax-supported programs, be hereby accepted and approved

The motion for the adoption of the foregoing resolution was duly seconded by member and upon a vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted.

State of Minnesota)

SS

County of Ramsey)

I, undersigned, being the duly qualified City Manager of the City of Roseville, County of Ramsey, State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of said City Council held on the 3rd day of December, 2018, with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 3rd day of December, 2018.

Patrick Trudgeon
City Manager

Seal

2019 Tax-Supported Budget & Tax Levy Reconciliation (excludes EDA Activity)

2018 Adopted Budget / Levy		Operating Budget Expenditures 26,345,290	Tax Levy <u>Revenues</u> \$ 20,680,505	<u>Notes</u>
2019 Proposed Subtractions				
S1: Reduced costs for one-time spending		(27,000)	(27,000)	See Appendix S1
S2: Reduced costs for supplies & materials		(15,130)	(15,130)	See Appendix S2
S3: Reduced costs for contractual services, other charges		(201,380)	(201,380)	See Appendix S3
S4: Reduced costs for labor: position reductions		-	-	See Appendix S4
S5: Reduced costs for labor: health insurance & benefits		-	-	
S6: Reduced costs for debt service		(355,000)	(355,000)	Re-purposed towards CIP
S7: Reduced levy due to increased non-tax revenues		-	(469,760)	\$55K General Fund, \$367K IT,
S8: Reduced contributions to capital reserve funds		-	-	\$62K Parks & Rec.
Total Subtractions	s \$	(598,510)	\$ (1,068,270)	
2019 Proposed Additions				
A1: Increased costs for one-time spending		-	-	See Appendix A1
A2: Increased costs for supplies & materials		28,700	28,700	See Appendix A2
A3: Increased costs for contractual services, other charges		428,170	428,170	See Appendix A3
A4: Increased costs for labor: cost-of-living adjustment		451,760	451,760	
A5: Increased costs for labor: wage steps (net)		136,270	136,270	
A6: Increased costs for labor: new positions/classifications		72,045	72,045	See Appendix A6
A7: Increased costs for labor: health insurance & benefits (net)		64,070	64,070	
A8: Increased costs for debt service		-	_	
A9: Increased contributions to capital replacement funds		62,595	417,595	\$62,595 in IT + Re-purposed Debt
A10: Make up of use of reserves for general tax relief in previous years		-	681,610	
A11: Increased levy due to decline of non-tax revenues		_	-	
Total Additions	s \$	1,243,610	\$ 2,280,220	
Proposed for 2019 (Before Tax Relief Measures)	\$	26,990,390	\$ 21,892,455	
\$ Change		645,100	1,211,950	
% Change		2.4%	5.9%	
Less Use of Reserves for Property Tax Relief			\$ (340,805)	** \$340,805 add'l levy to reduce
Note: Per Cash Reserve Policy, reserves may be used for tax relief if over target levels, or they may be allocated for other funds				the on-going deficit
Proposed for 2019 (After Tax Relief)	\$	26,990,390	\$ 21,551,650	
\$ Change		645,100	871,145	
% Change		2.4%	4.2%	

		Talanhana	Professional Services	Training	Other		Total	Comments
City Council	\$	Telephone	\$ -	\$ (15,000)		\$		Comments GARE Program
Human Rights Commission	Ψ	- ψ -	ψ - -	\$ (15,000)	ψ - -	Ψ	(13,000)	GARL Hogram
Ethics Commission			_	_	_		_	
Administration			_	_	_		_	
Elections			_	_	_		_	
Legal			_	_	_		_	
Nuisance Code Enforcement			_	_	_		_	
Finance Department			_	_	_		_	
Central Services			_	_	_		_	
General Insurance			_	_	_		_	
Police Administration			_	_	_		_	
Police Patrol Operations		- (4,000	) -	_	-		(4.000)	Mobile Phone Upgrades
Police Investigations			_	_	_		-	18
Police Community Services			_	_	_		_	
Fire Administration			-	-	-		_	
Fire Prevention			-	-	-		_	
Fire Operations			_	-	-		_	
Fire Emergency Management			_	-	-		_	
Fire Training			-	-	-		-	
Fire Relief Association			-	-	-		-	
Public Works Administration			-	-	-		-	
Street Department			-	-	-		-	
Street Lighting			-	-	-		-	
Building Maintenance			-	-	-		-	
Central Garage			-	-	-		-	
Parks & Recreation Administration			-	(8,000)	-		(8,000)	Best-Value Training for 2 Staff
Recreation Fee Activities			-	-	-		-	
Recreation Non-fee Activities			-	-	-		-	
Recreation Nature Center			-	-	-		-	
Recreation Activity Center			-	-	-		-	
Skating Center			-	-	-		-	
Information Technology			-	-	-		-	
Park Maintenance			-	-	-		-	
Boulevard Landscaping				-	-			_
	\$	- \$ (4,000	-	\$ (23,000)	\$ -	\$	(27,000)	

Reduced Costs for Supplies & Materials

	Office Supplies	Motor Fuel	Clothing	Vehicle Supplies	Operating Supplies	Other		Total	Comments
City Council	\$ - \$			\$ supplies -	\$ supplies -	\$	- \$		Adjusted based on prior-year actuals
Human Rights Commission	φ - φ	, - p	-	φ -	φ -	φ	<b>-</b> ф	-	Adjusted based on prior-year actuals
Ethics Commission	-	-	-	-	-		-	-	
Administration	-	-	-	-	-		-	_	
Elections	(500)	-	-	-	-		-	(500)	Adjusted based on prior-year actuals
Legal	(300)	_	-	-	-		-	(300)	Adjusted based on prior-year actuals
Nuisance Code Enforcement		(15)	_	(15)	(55)		_	(85)	Adjusted based on prior-year actuals
Finance Department	-	(13)	_	(13)	(33)		-	(63)	Adjusted based on prior-year actuals
Central Services	_	_	_	_	_		=	_	
General Insurance	-	-	-	-	-		-	_	
Police Administration	-	-	-	-	-		-	_	
Police Patrol Operations	_	(5,000)	_	(4,000)	_		=	(0,000)	Adjusted based on prior-year actuals
Police Investigations	-	(1,000)	_	(5,000)	-		-		Adjusted based on prior-year actuals
Police Community Services		(1,000)	_	(3,000)	_			(0,000)	Adjusted based on prior-year actuals
Fire Administration	(150)	_	_		_		_	(150)	Adjusted based on prior-year actuals
Fire Prevention	(130)	_	_	_	_		_	(130)	Adjusted based on prior-year actuals
Fire Operations			_		_		_		
Fire Emergency Management	_		_	_	_		_	_	
Fire Training	_	_	_	_	_		_		
Fire Relief Association					_		_		
Public Works Administration		(250)		_	_		_	(250)	Adjusted based on prior-year actuals
Street Department	(400)	(230)	_	_	_		_		Adjusted based on prior-year actuals
Street Lighting	(400)	_	_	_	_		_	(400)	rajusted based on prior year actuals
Building Maintenance	_	_	_	_	_		_	_	
Central Garage	_	_	_	_	_		_	_	
Parks & Recreation Administration	(700)	_	_	_	_		_	(700)	Adjusted based on prior-year actuals
Recreation Fee Activities	-	_	_	_	(520)		_	(520)	y
Recreation Non-fee Activities	_	_	_	_	(25)		_	. ,	Adjusted based on prior-year actuals
Recreation Nature Center	_	_	_	_	(25)		_	(20)	rajusted cused on prior year decuals
Recreation Activity Center	_	_	_	_	_		_	_	
Skating Center	_	_	_	_	(1,000)		_	(1.000)	Adjusted based on prior-year actuals
Information Technology	(1,500)	_	_	_	-		-		Adjusted based on prior-year actuals
Parks Maintenance	-	_	_	_	5,000		-		
Boulevard Landscaping	-	-	_	_	-,		_	-,	
1 8	\$ (3,250) \$	(6,265) \$	_	\$ (9,015)	\$ 3,400	\$	- \$	(15,130)	-
	( , . , . ,	. , , , ,		( , - )				` ' ')	

#### Attachment D

Appendix S3

City of Roseville

	Professional						Contr. Maint.	Contract		Training/			
	Services	Telephone T	ransportation	Printing A	Advertising	Utilities	Vehicles M	aintenance	Rental	Conferences	Memberships	Other	Total Comments
City Council	\$ -	\$ - 5	S -	S - S	- \$	-	s - s	- \$	-	\$ -	S - S	(250) \$	(250) Adjusted based on prior-year actuals
Human Rights Commission	-	-	-	-	-	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	(1,000)	-	-	-	-	-	-	-	-	-	-	-	(1,000) Medical testing services
Elections	-	-	-	-	-	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Nuisance Code Enforcement	-	-	-	(300)	-	-	-	-	-	-	-	(300)	(600) Adjusted based on prior-year actuals
Finance Department	-	-	(300)	` -	-	-	-	-	-	-	(20)	-	(320) Adjusted based on prior-year actuals
Central Services	-	-	` -	-	-	-	-	-	-	-	`-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Administration	(300)	-	-	-	-	-	-	-	-	-	-	-	(300) Adjusted based on prior-year actuals
Police Patrol Operations	(90,095)	-	-	-	-	-	-	(500)	-	(3,800)	-	-	(94,395) Reduced dispatch costs
Police Investigations	-	(3,400)	-	-	-	-	(250)	` -	-	-	-	-	(3,650) Adjusted based on prior-year actuals
Police Community Services	-	-	-	-	-	-		-	-	-	-	-	
Fire Administration	-	(500)	-	-	-	-	-	-	-	-	-	(700)	(1,200) Adjusted based on prior-year actuals
Fire Prevention	-	` -	-	-	-	-	-	-	-	-	-	-	
Fire Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Relief Association	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Administration	(4,800)	-	(1,500)	-	-	-	-	-	-	-	-	-	(6,300) Adjusted based on prior-year actuals
Street Department	-	-	-	-	-	-	(1,000)	-	-	-	(150)	-	(1,150) Adjusted based on prior-year actuals
Street Lighting	-	-	-	-	-	-	-	-	-	-	` -	-	
Building Maintenance	-	-	-	-	-	(4,000)	-	(4,200)	-	-	-	-	(8,200) Adjusted based on prior-year actuals
Central Garage	-	-	-	-	-	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Fee Activities	(1,575)	-	-	(380)	(350)	(4,500)	-	-	(220)	-	(1,600)	-	(8,625) Adjusted based on prior-year actuals
Recreation Non-fee Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Nature Center	(1,000)	(250)	-	-	-	-	-	-	-	-	-	-	(1,250) Adjusted based on prior-year actuals
Recreation Activity Center	-	-	-	-	-	-	-	(1,140)	-	-	-	-	(1,140) Adjusted based on prior-year actuals
Skating Center	-	-	-	-	(3,000)	-	-	-	-	-	-	-	(3,000) Adjusted based on prior-year actuals
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Boulevard Landscaping	(70,000)	-	-	-	-	-	-	-	-	_	-	-	(70,000) Moved From Capital Calculation
	\$ (168,770)	\$ (4,150) \$	(1,800)	\$ (680) \$	(3,350) \$	(8,500)	\$ (1,250) \$	(5,840) \$	(220)	\$ (3,800)	\$ (1,770) \$	(1,250) \$	(201,380)

Costs Excluded - Non-Tax Revenue

Reduced Costs for Contractual Services, Other Charges

Reduced Costs for Labor: Position Reductions

	Regular <u>Wages</u>	Overtime	Temp Employees	Employee Pension	Employee Insurance	Total	Com
City Council	\$ wages	Φ.	\$ -	\$ -		\$	<u>Comr</u>
Human Rights Commission	Ψ -	. <u>-</u>	Ψ _	Ψ _	. <u>-</u>	Ψ	_
Ethics Commission	_	_	_	_	_		_
Administration		_		_	_		_
Elections		_		_	_		_
Legal		_	_	_	_		_
Nuisance Code Enforcement	_	_	_	_	_		_
Finance Department	_	_	_	_	_		_
Central Services	_	_	_	_	_		_
General Insurance		_		_	_		_
Police Administration		_		_	_		_
Police Patrol Operations	_	- -	_	_	-		_
Police Investigations	_		_	_			_
Police Community Services	_	_	_	_	_		_
Fire Administration		_	_	_	_		_
Fire Prevention		_	_	_	_		_
Fire Operations		_	_	_	_		_
Fire Emergency Management	_	_	_	_	_		_
Fire Training		_	_	_	_		_
Fire Relief Association	_	_	_	_	_		_
Public Works Administration		_	_	_	_		_
Street Department		_	_	_	_		_
Street Lighting		_	_	_	_		_
Building Maintenance		_	_		_		
Central Garage	-	- -	-	-	- -		_
Parks & Recreation Administration	_	- -	-	_	-		-
Recreation Fee Activities	_		_	_	-		_
Recreation Non-fee Activities	_		_	_	-		_
Recreation Nature Center	-	- -	_	_	- -		_
Recreation Activity Center	-	- -	-	-	- -		_
Skating Center	-	-	-	-	-		_
Information Technology	-	- -	-	-	- -		- -
Parks Maintenance	-	<del>-</del>	-	-	<del>-</del>		_
Boulevard Landscaping	-	- -	-	-	- -		_
Boulevard Landscaping	\$	\$ -	\$ -	\$ -	\$ -	\$	<u>-</u>

Increased Costs for One-Time Spending

			Teleph	Profes		ining C	Other	Total	Comme
City Council	\$	- \$	- \$	- \$	- \$	- \$	<u>-</u>	<u>10tai</u> -	Comme
Human Rights Commission	Ψ	-	-	-	-	-	_	_	
Ethics Commission		_	_	_	_	_	_	_	
Administration		_	_	_	_	_	_	_	
Elections		_	_	_	_	_	_	_	
Legal		_	_	_	_	_	_	_	
Nuisance Code Enforcement		_	_	_	_	_	_	_	
Finance Department		_	_	_	_	_	_	_	
Central Services		_	_	_	_	_	_	_	
General Insurance		_	_	_	_	_	_	_	
Police Administration		_	_	_	_	-	-	-	
Police Patrol Operations		_	-	_	_	-	-	-	
Police Investigations		_	_	_	_	_	-	-	
Police Community Services		_	_	_	_	_	_	_	
Fire Administration		_	_	_	_	_	_	_	
Fire Prevention		_	_	_	_	_	_	_	
Fire Operations		_	_	_	_	_	_	_	
Fire Emergency Management		_	_	_	_	_	-	_	
Fire Training		_	_	_	_	_	-	_	
Fire Relief Association		_	_	_	_	_	_	_	
Public Works Administration		_	_	_	_	_	-	_	
Street Department		_	_	_	_	_	-	_	
Street Lighting		_	_	_	_	_	_	_	
Building Maintenance		_	_	_	_	_	_	_	
Central Garage		_	_	_	_	-	-	-	
Parks & Recreation Administration		-	-	-	-	_	_	-	
Recreation Fee Activities		_	_	_	_	_	-	-	
Recreation Non-fee Activities		_	_	_	_	-	-	-	
Recreation Nature Center		_	_	_	_	_	-	_	
Recreation Activity Center		_	_	_	_	_	-	_	
Skating Center		-	-	-	-	_	_	-	
Information Technology		-	-	-	-	_	-	_	
Parks Maintenance		_	-	_	_	-	-	-	
Boulevard Landscaping		-	-	-	-	-	-	-	
	\$	- \$	- \$	- \$	- \$	- \$	- \$	_	

Increased Costs for Supplies & Materials

	Office Supplies	Motor Fuel	Clothing	Vehicle Supplies	Operating Supplies	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -		Adjusted based on prior-year actuals
Human Rights Commission	-	-	-	-	-	-	3 1 3
Ethics Commission	-	-	_	-	-	-	
Administration	-	-	_	-	-	-	
Elections	-	-	_	-	-	-	
Legal	-	_	-	-	-	-	
Nuisance Code Enforcement	-	25	_	-	-	25	Adjusted based on prior-year actuals
Finance Department	-	-	_	-	1,100		Adjusted based on prior-year actuals
Central Services	-	-	-	-		-	3 1 2
General Insurance	-	-	-	-	=	-	
Police Administration	200	-	100	-	250	550	Adjusted based on prior-year actuals
Police Patrol Operations	-	-	-	-	-	-	3 1 2
Police Investigations	-	-	650	-	-	650	Adjusted based on prior-year actuals
Police Community Services	-	-	100	-	50	150	Adjusted based on prior-year actuals
Fire Administration	-	-	-	-	-	-	
Fire Prevention	-	-	-	-	-	-	
Fire Operations	-	-	-	-	-	-	
Fire Emergency Management	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	
Public Works Administration	250	-	-	-	500	750	Adjusted based on prior-year actuals
Street Department	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	900	900	Adjusted based on prior-year actuals
Central Garage	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	75	75	Adjusted based on prior-year actuals
Recreation Fee Activities	-	-	-	-	-	-	
Recreation Non-fee Activities	-	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	
Recreation Activity Center	-	-	-	-	-	-	
Skating Center	-	-	-	500	-	500	Adjusted based on prior-year actuals
Information Technology	-	-	-	-	-	-	
Parks Maintenance	-	-	-	-	-	-	
Boulevard Landscaping					24,000		Moved From Capital Calculation
	\$ 450	\$ 25	\$ 850	\$ 500	\$ 26,875	\$ 28,700	-

#### Attachment D

City of Roseville
Increased Costs for Contractual Services

Appendix A3

	Professional							Contr. Main			Trainir			Minor				
	Services		Transporta	tion	Printing	Advertisin			Maintenance	Rental			Memberships	Equipment		ther	Total	Comments
City Council	\$ 5,600	\$ -	\$	- \$	-	\$ 1,00	0 \$	- \$ -	\$ -	\$ -	\$ 2,	500	\$ 450	\$ -	\$	5,775	\$ 15,325	Adjusted based on prior-year actuals
Human Rights Commission	-	-		-	-		-		-	-		-	-	-		-	-	
Ethics Commission	-	-		-	-		-		-	-		-	-	-		-	-	
Administration	7,300	-		-	-	50	0	- 4,600	-	-		920	1,500	-		2,500		\$7,300-background checks, \$4,600-H
Elections	2,990	-		-	-		-		-	-		-	-	-		-		Per Contract Amount
Legal	10,775	-		-	-		-		-	-		-	-	-		-		Per Contract Amount
Nuisance Code Enforcement	1,600	10		-	-		-		-	-		-	-	-		250	1,860	
Finance Department	4,000	-		-	-		-		2,500	-		-	-	-		-	6,500	Add'l Software Maint.& Ratings Analy
Central Services	-	-		-	-		-		-	-		-	-	-		-	-	
General Insurance	-	-		-	-		-		-	-		-	-	-		-	-	
Police Administration	-	1,100		-	-		-		8,110	-		125	50	-		150	9,535	Added Software costs
Police Patrol Operations	-	8,950		-	-		-		-	-		-	200	-		700	9,850	Adjusted based on prior-year actuals
Police Investigations	150	-		-	-		-		-	-		150	-	-		100	400	Adjusted based on prior-year actuals
Police Community Services	250	-		-	-		-		-	-		50	-	-		-	300	Adjusted based on prior-year actuals
Fire Administration	-	-		-	-		- 1,00	0 -	-	-		-	2,500	-		-	3,500	Adjusted based on prior-year actuals
Fire Prevention	-	-		-	-		-		-	-		-	-	-		-	-	
Fire Operations	5,000	-		-	-		-		-	-		-	-	-		-	5,000	Adjusted based on prior-year actuals
Fire Emergency Management	-	-		-	-		- 15	0 -	-	-		-	-	-		-	150	Adjusted based on prior-year actuals
Fire Training	-	-		-			-		2,000	3,300		-	-	-		-	5,300	Training-related
Fire Relief Association	-	-		-			-			-		-	-	-		2,000	2,000	Add'l contribution per actuarial
Public Works Administration	-	-		-			-		-	-	1,3	200	-	1,200		165	2,565	Adjusted based on prior-year actuals
Street Department	-	-		-			-	- 20,500	-	-	2,	500	-			5,050	28,050	\$20K street maint. \$5K Software
Street Lighting	_	-		-	-		-		_	-		-	-	_				
Building Maintenance	3,500			-			-		_	-				-		-	3,500	Adjusted based on prior-year actuals
Central Garage	-			-			-		_	-				-		-	-	, ,
Parks & Recreation Administration				-			-		300	-	10.	300		2,000		1.000	13,600	\$2,000 software
Recreation Fee Activities	_	_		-	_		-		-	_		-	_	-		4,500	4,500	Add'l credit card fees
Recreation Non-fee Activities	450	-		_			_		_	1,000			_	_		-	1,450	
Recreation Nature Center	-	_		_			_		500	-,			_	_		-	500	
Recreation Activity Center	550	_					-		-	_			-	_		_	550	
Skating Center	-	_			1,300		- 16,00	0 -	1.900	_			200	_		3,000	22,400	
Information Technology		99,360			1,500				44,950	_			200			42.850	187,160	Higher licensing + fiber locates
Parks Maintenance	32,000	<i>77</i> ,300					- 2,00	0 .	14,750	_					-	.2,030	34,000	
Boulevard Landscaping	52,000						- 2,00	-	39,090							-	39,090	Moved From Capital Calculation
Some and Landscaping	\$ 74,165	\$ 109,420	S	- S	1.300	S 1.50	) \$ 19.1 <sup>4</sup>	0 \$ 25,100		\$ 4.300	\$ 17.	745	\$ 4.900	\$ 3,200	S 6	68,040	\$ 428,170	Capital Calculation

Increased Costs for Labor: New Positions

	Regular	Oti	Temp	Employee Pension	Employee	T-4-1	Comments
City Council	Wages \$ -	Overtime \$ -	Employees \$ -	\$ -	<u>Insurance</u> \$ -	Total \$ -	Comments Adjusted based on prior-year actuals
Human Rights Commission	<b>.</b>	Φ -	<b>5</b> -	φ -	ъ -	<b>J</b> -	Adjusted based on prior-year actuals
Ethics Commission	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	
Finance Department	_	_	_	_	_	_	
Central Services	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	
Police Administration	-	-	-	-	-	-	
Police Patrol Operations	4,275	-	-	790	-	5.065	Upgrade Lt to Asst. Police Chief
Police Investigations	23,700	-	_	3,600	5,310		Add'l 0.50 FTE Invest. Asst. **
Police Community Services	6,720	_	-	3,000	5,510		2 summer interns
Fire Administration	0,720	_	_	-	_	0,720	2 summer mems
Fire Prevention	_	-	-	-	_	-	
Fire Operations	_	_	_	_	_	_	
Fire Emergency Management	-	-	-	-	-	-	
Fire Training	_	_	_	_	_	-	
Fire Relief Association	_	_	_	_	_	_	
Public Works Administration	_		_	_	_	_	
Street Department	_	_	_	_	_	_	
Street Lighting	_		_	_	_	_	
Building Maintenance	_		_	_	_	_	
Central Garage	_	_	_	_	_	_	
Parks & Recreation Administration	_	_	_	_	_	_	
Recreation Fee Activities	24,000	_	_	3,650	_	27 650	0.25 FTE + position upgrade: Facilities
Recreation Non-fee Activities	21,000	_	_	5,050	_	27,030	0.23 TTE - position apgrade. Tuentities
Recreation Nature Center	_	_	_	_	_	_	
Recreation Activity Center	_	_	_	_	_	_	
Skating Center	_	_	_	_	_	_	
Information Technology	_	_	_	_	_	_	
Parks Maintenance	_	_	_	_	_	-	
Boulevard Landscaping	_	_	_	_	_	_	
Zouit ara Lanascaping	\$ 58,695	\$ -	\$ -	\$ 8,040	\$ 5,310	\$ 72,045	_
		*	•	,0	. 2,510	,0 .0	

<sup>\*\*</sup> Partially offset by \$11,000 grant

Increased Contributions to Capital Replacement Funds

	<b>Equipment</b>	<u>Other</u>		<u>Total</u>	<u>Comments</u>
General Vehicle & Equipment Replacements	\$ -	\$	- \$		-
IT Equipment Replacement	-		-		-
General Facility Replacement	-		-		-
Park Improvement Program	-		-		-
Pavement Management Program	-		-		-
Information Technology	-		-		- Net Equipment Addition
			-		<u>-</u>
	\$ -	\$	- \$		-



#### Memo

**To:** Roseville City Council

Pat Trudgeon, City Manager

**From:** Chris Miller, Finance Director CK™

Date: November 26, 2018

**Re:** Projected 2018 Budget Surplus/Deficit for Unrestricted Operating Funds

#### **Background**

The City Council is expected to adopt the final 2019 Budget and Tax Levy at the December 3, 2018 meeting. As proposed, the 2019 tax levy includes \$340,805 to reduce (by 50%) our reliance on cash reserves to provide for day-to-day operations. The inclusion of this designated levy was necessary due to the continual decline in General Fund reserves which are rapidly approaching the minimum level prescribed in the Operating Fund Cash Reserve Policy.

To assist the City Council in making a final levy decision, staff has prepared *projected* year-end financial results for the City's unrestricted operating funds.

					12/31/2018	12/31/2018
		Projected	Projected	Projected	Cash	Cash
	12/31/2017	2018	12/31/2018	12/31/2018	Amount	Amount
	Cash	Surplus	Cash	Reserve	Above <b>LOW</b>	Above <b>HIGH</b>
Operating Fund	Reserves (a)	(Deficit)	Reserves	<u>Level</u>	Target %	Target %
General	\$ 5,759,601	\$ (474,804)	\$5,284,797	34%	\$ (212,170)	\$ -
Parks & Recreation	1,638,446	48,419	1,686,865	34%	450,982	450,982
Communications	133,393	(118,634)	14,759	3%	(40,880)	-
Information Technology	668,635	110,334	778,969	24%	449,346	284,534
License Center	460,656	(21,623)	439,033	24%	254,770	162,638
					\$ 902,047	\$ 898,154
			Target	Target		
	Operating Fu	<u>nd</u>	Low	<u>High</u>		
	General (unre	stricted)	35%	45%		
	Parks & Recre	eation	25%	25%		
	Communication	ons	10%	30%		
	Information T	Cechnology	10%	15%		
	License Cente	er	10%	15%		
(a) Excludes amounts from	n donations or	designated f	or the CIP			

It should be noted that these projections are based on preliminary financial results through October 31, 2018 along with estimated financial activity for the remainder of the year. For the General Fund, a margin of error of +/- 2% (\$300,000) can be expected given these assumptions.

Earlier this year the Finance Commission recommended the establishment of a Cash Reserve (cash carry-forward) Fund using reserves that exceed the *HIGH* target level as measured at the end of the fiscal year. While the close of the 2018 fiscal year won't officially take place until next spring, an estimated \$900,000 might be available for this purpose. However, before doing so the Council is advised to consider the potential short and long-term impacts on affected programs and services including the associated business risk of future loss of funding sources.

Specific to the General Fund, it has a *projected* 2018 year-end cash reserve level of 34%, which would drop it below the recommended <u>minimum</u> reserve level. If this occurs staff will likely recommend that the Council formally transfer cash from another fund prior to closing the fiscal year to ensure that it remains within targeted levels. This action sends a clear message that the City is committed to maintaining a strong financial condition and following principled financial practices. The action would not be requested until late February or early March of 2019.

#### Capital Replacement Fund Cash Reserve Levels

With regard to the cash reserves that are designated for capital replacements, it's recommended that the Council consider the status of those cash reserves in conjunction with the CIP review process. The following tables summarize the funding status for the City's capital replacement funds as presented at the 7/16/18 Council Meeting. The tables include the assumption that the 2019 proposed tax levy and utility rate increases will be enacted.

	1-Year	3-Year	5-Year	10-Year	20-Year
Tax-Supported	Funding	Funding	Funding	Funding	Funding
Capital Replacement Fund	<u>Status</u>	<u>Status</u>	<u>Status</u>	<u>Status</u>	<u>Status</u>
Administration	0%	104%	103%	105%	107%
Finance	130%	158%	216%	120%	125%
Central Services	157%	119%	111%	106%	103%
Police	340%	143%	119%	108%	97%
Fire	644%	107%	123%	117%	116%
Public Works	421%	187%	135%	113%	101%
Parks & Recreation	334%	146%	136%	136%	153%
General Facility Improvements	195%	89%	83%	111%	147%
Information Technology	211%	156%	112%	107%	108%
Park Improvements	350%	117%	98%	110%	112%
Street Improvements	801%	317%	223%	149%	107%
Street Lighting	434%	154%	116%	120%	111%
Pathways/Parking Lots	119%	100%	104%	102%	108%

	1-Year	3-Year	5-Year	10-Year	20-Year
Fee-Supported	Funding	Funding	Funding	Funding	Funding
Capital Replacement Fund	<u>Status</u>	<u>Status</u>	<u>Status</u>	<u>Status</u>	<u>Status</u>
Communications	1378%	1014%	266%	140%	76%
License Center	104%	102%	101%	92%	80%
Community Development	4998%	1656%	1479%	707%	475%
Municipal State Aid (MSA)	117%	101%	114%	109%	105%
Water	86%	109%	114%	115%	109%
Sanitary Sewer	99%	102%	104%	110%	126%
Storm Sewer	142%	113%	105%	102%	96%
Golf Course	424%	84%	18%	15%	11%

#### **Final Comments**

As noted above, the amounts shown in the tables represent an estimate of what will be available for future use. It's recommended that the Council wait until the final year-end figures are available before rendering any decision on whether to repurpose these funds.

Combined Funds Financial Summary

	2015	2016	2017	2018	2019	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ 17,592,866	\$ 19,998,869	\$ 20,419,930	\$ 20,680,505	\$ 22,025,310	\$ 1,344,805	6.5%
Tax Increments	1,928,239	1,677,742	1,191,202	995,000	995,000	-	0.0%
Intergovernmental Revenue	3,988,986	4,042,558	2,682,237	5,106,625	5,488,665	382,040	7.5%
Licenses & Permits	1,854,454	2,566,855	2,180,014	1,914,500	1,860,235	(54,265)	-2.8%
Gambling Taxes	83,879	93,815	58,581	20,000	7,350	(12,650)	-63.3%
Charges for Services	18,947,162	20,037,674	20,806,034	19,995,145	20,708,035	712,890	3.6%
Fines and Forfeits	135,766	107,229	90,045	134,000	134,000	-	0.0%
Cable Franchise Fees	436,851	449,920	452,123	460,000	470,000	10,000	2.2%
Rentals	52,796	59,251	70,998	=	=	=	0.0%
Donations	168,038	191,683	217,657	90,000	100,000	10,000	11.1%
Special Assessments	170,841	302,063	258,787	206,000	55,000	(151,000)	-73.3%
Investment Income	585,114	(98,374)	440,752	403,105	355,950	(47,155)	-11.7%
Miscellaneous	305,891	389,907	458,803	127,640	521,850	394,210	308.8%
Total Revenues	\$ 46,250,883	\$ 49,819,192	\$ 49,327,163	\$ 50,132,520	\$ 52,721,395	\$ 2,588,875	5.2%
Expenditures							
Personnel Services	\$ 18,007,182	\$ 19,363,661	\$ 20,343,905	\$ 21,545,435	\$ 22,515,355	\$ 969,920	4.5%
Supplies & Materials	1,442,588	1,351,165	1,336,959	1,453,735	1,467,945	14,210	1.0%
Other Services & Charges	15,903,233	23,302,854	18,923,930	18,458,495	19,355,735	897,240	4.9%
Capital Outlay	6,486,502	4,909,513	6,806,723	9,159,565	8,896,105	(263,460)	-2.9%
Debt Service	3,472,417	3,508,823	3,549,204	3,330,000	2,975,000	(355,000)	-10.7%
Contingency	-,.,_,	-	-	-	-, ,	-	0.0%
Total Expenditures	\$ 45,311,922	\$ 52,436,016	\$ 50,960,721	\$ 53,947,230	\$ 55,210,140	\$ 1,262,910	2.3%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 3,919,148	\$ 2,855,900	\$ 2,967,951	\$ 1,430,000	\$ 1,292,000	\$ (138,000)	-9.7%
Transfers Out	(1,339,148)				(297,000)		1.7%
Sale of Assets	3,391,507	11,761	24,673	(292,000)	(297,000)	(3,000)	0.0%
Total Other Financing Sources		\$ 288,816	\$ (750,986)	\$ 1,138,000	\$ 995,000	\$ (143,000)	-12.6%
Total Other Financing Sources	\$ 3,9/1,30/	\$ 200,010	\$ (730,980)	\$ 1,138,000	\$ 993,000	\$ (143,000)	-12.070
Net Chg. in Fund Balance / Net Assets	6,910,468	(2,328,008)	(2,384,544)	(2,676,710)	(1,493,745)		
Beginning Fund Balance / Net Assets	39,921,837	46,832,305	44,504,298	42,119,754	39,443,044		
Ending Fund Balance / Net Assets	\$ 46,832,305	\$ 44,504,298	\$ 42,119,754	\$ 39,443,044	\$ 37,949,299		

#### Schedule B

City of Roseville

Tax-Supported Funds Financial Summary

	2015	2016	2017	2018	2019	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<b>Budget</b>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ 17,592,866	\$ 19,998,869	\$ 20,419,930	\$ 20,680,505	\$ 22,025,310	\$ 1,344,805	6.5%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	2,503,982	2,418,599	2,069,260	4,306,730	3,725,135	(581,595)	-13.5%
Licenses & Permits	396,247	484,004	544,957	338,000	343,000	5,000	1.5%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	3,830,259	4,411,007	4,710,046	2,917,545	2,989,800	72,255	2.5%
Fines and Forfeits	135,479	107,229	90,045	134,000	134,000	=	0.0%
Cable Franchise Fees	=	-	-	-	-	=	0.0%
Rentals	52,796	59,251	70,998	-	-	-	0.0%
Donations	79,718	81,666	102,270	_	-	-	0.0%
Special Assessments	170,841	246,050	130,549	151,000	-	(151,000)	-100.0%
Investment Income	322,573	(62,103)	329,653	269,405	236,000	(33,405)	-12.4%
Miscellaneous	228,688	271,479	262,725	55,000	428,000	373,000	678.2%
Total Revenues	\$ 25,313,449	\$ 28,016,050	\$ 28,730,433	\$ 28,852,185	\$ 29,881,245	\$ 1,029,060	3.6%
Expenditures							
Personnel Services	\$ 13,913,608	\$ 14,800,035	\$ 15,656,994	\$ 16,666,950	\$ 17,598,945	\$ 931,995	5.6%
Supplies & Materials	1,172,325	981,040	1,011,185	1,068,475	1,058,245	(10,230)	-1.0%
Other Services & Charges	4,266,245	4,845,166	5,243,295	5,319,985	6,183,385	863,400	16.2%
Capital Outlay	6,074,658	4,516,436	5,573,184	4,058,305	3,618,805	(439,500)	-10.8%
Debt Service	3,472,417	3,508,823	3,549,204	3,330,000	2,975,000	(355,000)	-10.7%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 28,899,253	\$ 28,651,500	\$ 31,033,862	\$ 30,443,715	\$ 31,434,380	\$ 990,665	3.3%
Other Financing Sources (Uses)	<b></b>	Φ 2.550.045	<b>A A A A A A A A A A</b>	ф. <b>1.12</b> 0.000	Ф. 1.202.000	ф. (1 <b>2</b> 0.000)	0.70/
Transfers In / Bond Prem./Proceeds	\$ 1,419,148	\$ 2,578,845	\$ 2,039,718		\$ 1,292,000	\$ (138,000)	-9.7%
Transfers Out	(241,000)		(1,654,968)	-	-	-	0.0%
Sale of Assets		3,351	-	-	-		0.0%
Total Other Financing Sources	\$ 1,178,148	\$ 1,445,119	\$ 384,750	\$ 1,430,000	\$ 1,292,000	\$ (138,000)	-9.7%
Net Chg. in Fund Balance	(2,407,656)	809,669	(1,918,679)	(161,530)	(261,135)		
			,				
Beginning Fund Balance	26,691,235	24,283,579	25,093,248	23,174,569	23,013,039		
Ending Fund Balance	\$ 24,283,579	\$ 25,093,248	\$ 23,174,569	\$ 23,013,039	\$ 22,751,904		
Enumg runu Darance	φ 24,283,3/9	φ 23,093,248	o 25,1/4,509	φ 23,013,039	\$ 22,731,904		

Non Tax-Supported Funds Financial Summary

	2015	2016	2017	2018	2019	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$	- \$ -	*	\$ -	\$ -	\$ -	0.0%
Tax Increments	1,928,2	39 1,677,742		995,000	995,000	-	0.0%
Intergovernmental Revenue	1,485,0		·	799,895	1,763,530	963,635	120.5%
Licenses & Permits	1,458,2		1,635,057	1,576,500	1,517,235	(59,265)	-3.8%
Gambling Taxes	83,8	93,815	58,581	20,000	7,350	(12,650)	-63.3%
Charges for Services	15,116,9	15,626,667	16,095,988	17,077,600	17,718,235	640,635	3.8%
Fines and Forfeits	2	87 -	-	=	-	-	0.0%
Cable Franchise Fees	436,8	51 449,920	452,123	460,000	470,000	10,000	2.2%
Rentals			<del>-</del>	=	=	-	0.0%
Donations	88,3	20 110,017	115,387	90,000	100,000	10,000	11.1%
Special Assessments		- 56,013	128,238	55,000	55,000	-	0.0%
Investment Income	262,5	(36,271	) 111,099	133,700	119,950	(13,750)	-10.3%
Miscellaneous	77,2	03 118,428	196,078	72,640	93,850	21,210	29.2%
Total Revenues	\$ 20,937,4	\$ 21,803,143	\$ 20,596,730	\$ 21,280,335	\$ 22,840,150	\$ 1,559,815	7.3%
Expenditures							
Personnel Services	\$ 4,093,5	74 \$ 4,563,625	\$ 4,686,911	\$ 4,878,485	\$ 4,916,410	\$ 37,925	0.8%
Supplies & Materials	270,2			385,260	409,700	24,440	6.3%
Other Services & Charges	11,636,9			13,138,510	13,172,350	33,840	0.3%
Capital Outlay	411,8			5,101,260	5,277,300	176,040	3.5%
Debt Service	711,0	- 5,070	. 1,233,337	5,101,200	3,277,300	170,040	0.0%
Contingency		_	_	_	_	_	0.0%
Total Expenditures	\$ 16.412.6	69 \$ 23 784 516	\$ 19 926 859	\$ 23 503 515	\$ 23,775,760	\$ 272,245	1.2%
Total Expenditures	ψ 10,412,0	25,704,510	ψ 17,720,037	ψ 23,303,313	Ψ 23,773,700	Ψ 272,243	1.270
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 2,500,0	000 \$ 277,055	\$ 928,233	\$ -	\$ -	\$ -	0.0%
Transfers Out	(1,098,1	48) (1,441,768	(2,088,642)	(292,000)	(297,000)	(5,000)	1.7%
Sale of Assets	3,391,5	07 8,410	24,673	-	-	-	0.0%
Total Other Financing Sources	\$ 4,793,3	59 \$ (1,156,303	) \$ (1,135,736)	\$ (292,000)	\$ (297,000)	\$ (5,000)	1.7%
Net Chg. in Fund Balance / Net Assets	9,318,1	24 (3,137,677	(465,865)	(2,515,180)	(1,232,610)		
Beginning Fund Balance / Net Assets	13,230,6	02 22,548,726	19,411,049	18,945,184	16,430,004		
Ending Fund Balance / Net Assets	\$ 22,548,7	, ,		\$ 16,430,004	\$ 15,197,394		

General Fund Financial Summary

_	2015		2016		2017		2018	2019		\$ Increase	% Incr.
Revenues	<u>Actual</u>	_	Actual (Co.	_	Actual Actual	_	<u>Budget</u>	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes \$	10,236,716	\$	11,919,681	\$	12,032,298	\$	11,546,235	\$ 12,316,605	\$	770,370	6.7%
Tax Increments	-		- 1 010 176		-		-	-		-	0.0%
Intergovernmental Revenue	1,031,110		1,213,476		1,107,228		1,080,000	1,094,210		14,210	1.3%
Licenses & Permits	396,247		484,004		544,957		338,000	343,000		5,000	1.5%
Gambling Taxes	<del>-</del>		-		-		<del>-</del>	<del>-</del>		-	0.0%
Charges for Services	212,120		535,975		285,867		328,000	327,000		(1,000)	-0.3%
Fines and Forfeits	135,479		107,229		90,045		134,000	134,000		-	0.0%
Cable Franchise Fees	-		-		-		-	-		-	0.0%
Rentals	-		-		-		-	-		=	0.0%
Donations	17,449		15,705		33,680		-	-		=	0.0%
Special Assessments	-		-		-		-	-		=	0.0%
Investment Income	74,431		(38,581)		86,208		30,000	30,000		-	0.0%
Miscellaneous	66,099		57,894		64,576		30,000	 53,000		23,000	76.7%
Total Revenues \$	12,169,651	\$	14,295,383	\$	14,244,859	\$	13,486,235	\$ 14,297,815	\$	811,580	6.0%
Expenditures											
Personnel Services \$	10,017,678	\$	10,453,453	\$	10,919,268	\$	11,533,000	\$ 12,027,480	\$	494,480	4.3%
Supplies & Materials	678,436		580,575		718,035		718,035	705,775		(12,260)	-1.7%
Other Services & Charges	2,730,572		2,975,101		2,983,810		2,983,810	2,972,365		(11,445)	-0.4%
Capital Outlay	19,031		19,061		-		-	-		-	0.0%
Debt Service	-		-		-		-	-		=	0.0%
Contingency	-		-		-		-	-		-	0.0%
Total Expenditures \$	13,445,717	\$	14,028,190	\$	14,621,113	\$	15,234,845	\$ 15,705,620	\$	470,775	3.1%
Other Financing Sources (Uses)											
Transfers In \$	1,178,148	\$	1,164,000	\$	1,068,825	\$	1,067,000	\$ 1,067,000	\$	-	0.0%
Transfers Out	(216,000)		(230,000)		(1,654,968)		_	_		-	0.0%
Sale of Assets	_		3,351		_		_	_		-	0.0%
Total Other Financing Sources \$	962,148	\$	937,351	\$	(586,143)	\$	1,067,000	\$ 1,067,000	\$	-	0.0%
Net Change in Fund Balance	(313,918)		1,204,544		(962,397)		(681,610)	(340,805)			
Beginning Fund Balance	6,282,604		5,968,686		7,173,230		6,210,833	5,529,223			
Ending Fund Balance \$		\$	7,173,230	\$	6,210,833	\$	5,529,223	\$ 5,188,418			

Recreation Fund Financial Summary

	2015		2016	2017	2018	2019	\$ Inc		% Incr.
Revenues	<u>Actual</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Deci		(Decr.)
	\$ 989,446	\$	1,241,745	\$ 2,513,387	\$ 1,349,255	\$ 1,375,135	\$	25,880	1.9%
Tax Increments	-	•	-	-	-	-		-	0.0%
Intergovernmental Revenue	-		-	-	-	-		-	0.0%
Licenses & Permits	-		-	-	-	-		-	0.0%
Gambling Taxes	-		-	-	-	-		-	0.0%
Charges for Services	1,908,640	)	1,931,179	2,050,264	2,146,230	2,203,490		57,260	2.7%
Fines and Forfeits	-		-	-	-	-		-	0.0%
Cable Franchise Fees	-		-	-	-	-		-	0.0%
Rentals	52,796		59,251	70,998	-	-		-	0.0%
Donations	52,269	)	65,961	68,590	-	-		-	0.0%
Special Assessments	-	•	-	-	-	-		-	0.0%
Investment Income	12,683		(1,993)	16,751	10,000	15,000		5,000	50.0%
Miscellaneous	44,020		38,439	40,409	-	_		-	0.0%
Total Revenues	\$ 3,059,853	\$	3,334,581	\$ 4,760,399	\$ 3,505,485	\$ 3,593,625	\$	88,140	2.5%
Expenditures									
Personnel Services	\$ 1,897,645	\$	1,985,868	\$ 2,074,160	\$ 2,165,000	\$ 2,233,825	\$	68,825	3.2%
Supplies & Materials	172,477	•	174,099	157,466	193,440	191,770		(1,670)	-0.9%
Other Services & Charges	972,969	)	972,395	1,077,484	1,147,045	1,168,030		20,985	1.8%
Capital Outlay	-		_	_	_	_		-	0.0%
Debt Service	-		_	_	-	_		-	0.0%
Contingency	-		_	_	_	_		-	0.0%
Total Expenditures	\$ 3,043,091	\$	3,132,362	\$ 3,309,110	\$ 3,505,485	\$ 3,593,625	\$	88,140	2.5%
Other Financing Sources (Uses)									
Transfers In	\$ -	\$	_	\$ _	\$ _	\$ _	\$	-	0.0%
Transfers Out	-		_	_	_	_		-	0.0%
Sale of Assets	-		_	_	_	_		-	0.0%
Total Other Financing Sources	\$ -	- \$	-	\$ -	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	16,762	!	202,219	1,451,289	-	-			
Beginning Fund Balance	943,809	)	960,572	1,162,791	2,614,080	2,614,080			
Ending Fund Balance	\$ 960,572	\$	1,162,791	\$ 2,614,080	\$ 2,614,080	\$ 2,614,080			

Park Maintenance Fund Financial Summary

	2015				Increase	% Incr.						
Revenues	Actual 5.40	Φ.	Actual	Φ.	<u>Actual</u>	Φ.	Budget	Φ.	Budget		Decrease)	(Decr.)
General Property Taxes \$	1,147,549	\$	1,196,810	\$	-	\$	1,275,015	\$	1,349,910	\$	74,895	5.9%
Tax Increments	4.675		100.531		-		-		-		-	0.0%
Intergovernmental Revenue	4,675		102,531		-		-		-		-	0.0%
Licenses & Permits	-		-		-		-		-		-	0.0%
Gambling Taxes	-		-		-		-		-		-	0.0%
Charges for Services	-		-		-		-		-		-	0.0%
Fines and Forfeits	-		-		-		-		-		-	0.0%
Cable Franchise Fees	-		-		-		-		-		-	0.0%
Rentals	_		-		-		-		-		-	0.0%
Donations	-		-		-		-		-		-	0.0%
Special Assessments	233		(37)		-		-		-		-	0.0%
Investment Income	630		(1,123)		-		525		-		(525)	-100.0%
Miscellaneous	_		-		-		-		-		-	0.0%
Total Revenues \$	1,153,087	\$	1,298,182	\$	-	\$	1,275,540	\$	1,349,910	\$	74,370	5.8%
Expenditures												
Personnel Services \$	769,788	\$	829,502	\$	918,070	\$	918,070	\$	953,440	\$	35,370	3.9%
Supplies & Materials	109,328		113,901		124,500		124,500		129,500		5,000	4.0%
Other Services & Charges	196,698		220,602		232,970		232,970		266,970		34,000	14.6%
Capital Outlay	_		_		_		_		_		_	0.0%
Debt Service	_		_		_		_		_		_	0.0%
Contingency	_		_		_		_		_		-	0.0%
Total Expenditures \$	1,075,814	\$	1,164,005	\$	1,275,540	\$	1,275,540	\$	1,349,910	\$	74,370	5.8%
Other Financing Sources (Uses)												
Transfers In \$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	_		_	•	_	•	_	•	_	*	_	0.0%
Sale of Assets	_		_		_		_		_		_	0.0%
Total Other Financing Sources \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance	77,274		134,177		(1,275,540)		-		-			
Beginning Fund Balance	(56,309)		20,964		155,141		(1,120,399)		(1,120,399)			
Ending Fund Balance \$	/	\$	155,141	\$	(1,120,399)	\$	(1,120,399)	\$	(1,120,399)			

Information Technology Fund Financial Summary

	2015		2016		2017		2018		2019	\$	S Increase	% Incr.
Revenues	Actual		<u>Actual</u>		<u>Actual</u>		<u>Budget</u>		<b>Budget</b>	(	Decrease)	(Decr.)
General Property Taxes \$	237,407	\$	257,021	\$	198,086	\$	200,000	\$	200,000	\$	-	0.0%
Tax Increments	-		-		-		-		-		-	0.0%
Intergovernmental Revenue	_		_		_		2,276,730		2,630,925		354,195	15.6%
Licenses & Permits	_		_		_		-		_		-	0.0%
Gambling Taxes	-		-		-		-		-		-	0.0%
Charges for Services	1,702,936		1,943,853		2,365,040		443,315		459,310		15,995	3.6%
Fines and Forfeits	_		_		_		_		_		-	0.0%
Cable Franchise Fees	-		-		-		-		-		=	0.0%
Rentals	_		_		_		_		_		-	0.0%
Donations	-		-		-		-		_		-	0.0%
Special Assessments	-		-		-		-		-		-	0.0%
Investment Income	11,551		(3,429)		9,901		3,000		6,000		3,000	100.0%
Miscellaneous	-		-		-		=		-		=	0.0%
Total Revenues \$	1,951,894	\$	2,197,445	\$	2,573,027	\$	2,923,045	\$	3,296,235	\$	373,190	12.8%
Expenditures												
Personnel Services \$	1,228,497	\$	1,531,212	\$	1,745,496	\$	2,050,880	\$	2,169,440	\$	118,560	5.8%
Supplies & Materials	55,026	Ψ	26,567	Ψ	11,184	Ψ	32,500	Ψ	31,000	Ψ	(1,500)	-4.6%
Other Services & Charges	180,404		505,327		629,726		591,160		778,320		187,160	31.7%
Capital Outlay	297,334		62,639		229,984		254,880		317,475		62,595	24.6%
Debt Service			-						-		-	0.0%
Contingency	_		_		_		_		_		_	0.0%
Total Expenditures \$	1,761,261	\$	2,125,745	\$	2,616,390	\$	2,929,420	\$	3,296,235	\$	366,815	12.5%
\$	, , , -		, ,		, ,		, ,		, ,		,	
Other Financing Sources (Uses)												
Transfers In \$	25,000	\$	125,000	\$	127,862	\$	147,000	\$	_	\$	(147,000)	-100.0%
Transfers Out	(25,000)		-		-		-		-		-	0.0%
Sale of Assets	-		-		-		=		-		=	0.0%
Total Other Financing Sources \$	-	\$	125,000	\$	127,862	\$	147,000	\$	-	\$	(147,000)	-100.0%
Net Change in Fund Balance	190,633		196,700		84,499		140,625		-			
Beginning Fund Balance	653,669		844,302		1,041,002		1,125,501		1,266,126			
Ending Fund Balance \$	844,302	\$	1,041,002	\$	1,125,501	\$	1,266,126	\$	1,266,126			

Debt Service Funds Financial Summary

		2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Budget</u>		<u>Budget</u>	_	Decrease)	(Decr.)
1 3	\$	3,304,705	\$	3,291,852	\$	3,298,135	\$	3,330,000	\$	2,975,000	\$	(355,000)	-10.7%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		_		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		45,158		41,986		40,844		1,000		-		(1,000)	-100.0%
Investment Income		31,910		(23,446)		25,362		10,000		10,000		-	0.0%
Miscellaneous		_		_		-		-		-		-	0.0%
Total Revenues	\$	3,381,773	\$	3,310,392	\$	3,364,341	\$	3,341,000	\$	2,985,000	\$	(356,000)	-10.7%
Expenditures													
	\$		\$		\$	_	\$		\$		\$		0.0%
Supplies & Materials	Φ	_	φ	_	Ψ	_	Φ	_	Φ	_	Ψ	_	0.0%
Other Services & Charges		_		_		_		_		_		_	0.0%
Capital Outlay		_		_		_		_		_		_	0.0%
Debt Service		3,472,417		3,508,823		3,549,204		3,330,000		2,975,000		(355,000)	-10.7%
Contingency		3,472,417		3,306,623		3,349,204		3,330,000		2,973,000		(333,000)	0.0%
Total Expenditures	¢	3,472,417	\$	3,508,823	\$	3,549,204	\$	3,330,000	\$	2,975,000	\$	(355,000)	-10.7%
Total Expellutures	Ф	3,4/2,41/	Ф	3,300,623	Ф	3,349,204	Ф	3,330,000	Ф	2,973,000	Ф	(333,000)	-10.770
Other Financing Sources (Uses)													
Transfers In / Bond Premium	\$	_	\$	658,127	\$	118,031	\$	-	\$	_	\$	-	0.0%
Transfers Out		_		(401,718)		-		_		_		-	0.0%
Debt Issuance / Other		_		_		-		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	256,409	\$	118,031	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(90,644)		57,978		(66,832)		11,000		10,000			
Beginning Fund Balance		2,726,165		2,635,521		2,693,499		2,626,667		2,637,667			
-	\$	2,635,521	\$	2,693,499	\$	2,626,667	\$	2,637,667	\$	2,647,667			

Vehicle & Equipment Funds Financial Summary

		2015		2016		2017	2018	2019	Increase	% Incr.
Revenues	_	<u>Actual</u>	_	<u>Actual</u>	_	<u>Actual</u>	Budget	<u>Budget</u>	Decrease)	(Decr.)
General Property Taxes	\$	1,143,352	\$	1,152,642	\$	1,187,527	\$ 1,193,000	\$ 1,193,000	\$ -	0.0%
Tax Increments		-		-		-	-	-	-	0.0%
Intergovernmental Revenue		-		-		-	-	-	-	0.0%
Licenses & Permits		-		-		-	-	-	-	0.0%
Gambling Taxes		-		-		-	-	-	-	0.0%
Charges for Services		-		-		-	-	-	-	0.0%
Fines and Forfeits		-		-		-	-	-	-	0.0%
Cable Franchise Fees		-		-		-	-	-	-	0.0%
Rentals		-		-		-	-	-	-	0.0%
Donations		10,000		-		-	-	-	-	0.0%
Special Assessments		-		-		-	-	-	-	0.0%
Investment Income		29,028		18,632		30,664	15,000	15,000	-	0.0%
Miscellaneous		101,779		175,146		157,740	25,000	25,000	-	0.0%
Total Revenues	\$	1,284,159	\$	1,346,420	\$	1,375,931	\$ 1,233,000	\$ 1,233,000	\$ -	0.0%
Expenditures										
Personnel Services	\$	_	\$	_	\$	_	\$ _	\$ _	\$ -	0.0%
Supplies & Materials		-		_		_	-	_	-	0.0%
Other Services & Charges		-		_		_	-	-	-	0.0%
Capital Outlay		1,484,734		1,451,737		919,425	919,425	1,025,430	106,005	11.5%
Debt Service		_		_		_	_	-	-	0.0%
Contingency		_		_		_	_	-	-	0.0%
Total Expenditures	\$	1,484,734	\$	1,451,737	\$	919,425	\$ 919,425	\$ 1,025,430	\$ 106,005	11.5%
Other Financing Sources (Uses)										
Transfers In	\$	_	\$	_	\$	_	\$ _	\$ -	\$ -	0.0%
Transfers Out		_		_		_	_	_	-	0.0%
Sale of Assets		_		_		_	_	_	_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance		(200,575)		(105,317)		456,506	313,575	207,570		
Beginning Fund Balance		2,649,283		2,448,708		2,343,391	2,799,897	3,113,472		
Ending Fund Balance	\$	2,448,708	\$	2,343,391	\$	2,799,897	\$ 3,113,472	\$ 3,321,042		

Building Replacement Fund Financial Summary

D.		2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues	Ф	Actual Actual	ф	Actual	ф	Actual	ф	Budget	Ф	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$	115,855	\$	182,881	\$	209,971	\$	421,000	\$	776,000	\$	355,000	84.3%
Tax Increments		_		_		_		_		_		-	0.0%
Intergovernmental Revenue		-		_		_		_		_		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		9,230		2,299		-		3,000		3,000		-	0.0%
Miscellaneous		1,845		-		-		-		_		-	0.0%
Total Revenues	\$	126,930	\$	185,180	\$	209,971	\$	424,000	\$	779,000	\$	355,000	83.7%
Expenditures													
Personnel Services	\$	-	\$	_	\$	-	\$	-	\$	_	\$	-	0.0%
Supplies & Materials		_		_		-		_		_		-	0.0%
Other Services & Charges		_		_		-		_		-		-	0.0%
Capital Outlay		739,673		207,403		154,467		384,000		618,400		234,400	61.0%
Debt Service		_		_		_		_		_		_	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	739,673	\$	207,403	\$	154,467	\$	384,000	\$	618,400	\$	234,400	61.0%
Other Financing Sources (Uses)													
Transfers In / Bond Proceeds	\$	_	\$	_	\$	500,000	\$	_	\$	_	\$	_	0.0%
Transfers Out		_		_		_		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	500,000	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(612,743)		(22,223)		555,504		40,000		160,600			
Beginning Fund Balance		836,070		223,327		201,104		756,608		796,608			
Ending Fund Balance	\$	223,327	\$	201,104	\$	756,608	\$	796,608	\$	957,208			

Pathway Maintenance Fund Financial Summary

	2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues	Actual	ф	Actual	Ф	Actual Confe	ф	Budget	Ф	Budget 245 000	_	Decrease)	(Decr.)
General Property Taxes \$	147,192	\$	177,938	\$	242,656	\$	245,000	\$	245,000	\$	-	0.0%
Tax Increments	_		_		_		-		-		-	0.0%
Intergovernmental Revenue	_		_		_		-		-		-	0.0%
Licenses & Permits	-		_		_		-		-		-	0.0%
Gambling Taxes	-		_		_		-		_		-	0.0%
Charges for Services	-		-		_		-		_		-	0.0%
Fines and Forfeits	-		-		-		-		-		-	0.0%
Cable Franchise Fees	-		-		-		-		-		=	0.0%
Rentals	-		-		-		-		-		-	0.0%
Donations	-		-		-		-		_		-	0.0%
Special Assessments	-		-		-		-		-		-	0.0%
Investment Income	1,655		1,373		1,650		1,500		1,500		-	0.0%
Miscellaneous	-		-		-		-		350,000		350,000	0.0%
Total Revenues \$	148,847	\$	179,311	\$	244,306	\$	246,500	\$	596,500	\$	350,000	142.0%
Expenditures												
Personnel Services \$	-	\$	-	\$	-	\$	-	\$	-	\$	=	0.0%
Supplies & Materials	157,058		85,898		_		-		_		-	0.0%
Other Services & Charges	96,000		106,438		254,656		250,000		700,000		450,000	180.0%
Capital Outlay	-		-		-		-		_		-	0.0%
Debt Service	_		_		_		-		_		-	0.0%
Contingency	-		_		-		-		_		-	0.0%
Total Expenditures \$	253,058	\$	192,336	\$	254,656	\$	250,000	\$	700,000	\$	450,000	180.0%
Other Financing Sources (Uses)												
Transfers In \$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	_	•	_		_	•	_	_	_	*	_	0.0%
Sale of Assets	_		_		_		_		_		_	0.0%
Total Other Financing Sources \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance	(104,211)		(13,025)		(10,350)		(3,500)		(103,500)			
Beginning Fund Balance	228,577		124,366		111,341		100,991		97,491			
Ending Fund Balance \$	124,366	\$	111,341	\$	100,991	\$	97,491	\$	(6,009)			

Street Lighting Fund Financial Summary

		2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues		Actual		Actual		Actual		Budget		<b>Budget</b>		(Decrease)	(Decr.)
General Property Taxes	\$	23,741	\$	14,828	\$	14,856	\$	21,000	\$	21,000	\$	-	0.0%
Tax Increments		_		_		_		_		_		-	0.0%
Intergovernmental Revenue		-		_		-		-		_		-	0.0%
Licenses & Permits		-		_		-		_		_		-	0.0%
Gambling Taxes		_		_		_		-		_		-	0.0%
Charges for Services		_		_		_		-		_		-	0.0%
Fines and Forfeits		_		_		_		-		_		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		_		_		_		-		_		-	0.0%
Donations		_		_		_		-		_		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		655		661		877		500		500		-	0.0%
Miscellaneous		_		_		-		-		_		-	0.0%
Total Revenues	\$	24,396	\$	15,489	\$	15,733	\$	21,500	\$	21,500	\$	-	0.0%
Expenditures													
Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Supplies & Materials	•	_	•	_	•	_	•	_	_	_	•	_	0.0%
Other Services & Charges		_		_		_		45,000		20,000		(25,000)	-55.6%
Capital Outlay		_		_		_		_		_		-	0.0%
Debt Service		-		_		_		_		_		_	0.0%
Contingency		_		_		_		_		_		=	0.0%
Total Expenditures	\$	-	\$	-	\$	-	\$	45,000	\$	20,000	\$	(25,000)	-55.6%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_	0.0%
Sale of Assets		_		_		_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		24,396		15,489		15,733		(23,500)		1,500			
net Change in Fund Dalance		24,390		13,469		13,/33		(23,300)		1,500			
Beginning Fund Balance		30,280		54,676		70,165		85,898		62,398			
Ending Fund Balance	\$	54,676	\$	70,165	\$	85,898	\$	62,398	\$	63,898			
Ending Fund Datance	Φ	54,070	Ф	70,103	Ф	03,070	Ф	02,390	Φ	03,098			

Boulevard Maintenance Fund Financial Summary

_		2015		2016		2017		2018		2019		Increase	% Incr.
Revenues	Φ.	Actual Actual	Φ.	Actual 500	Φ.	Actual 126	Φ.	Budget	Φ.	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$	56,978	\$	59,313	\$	59,426	\$	60,000	\$	60,000	\$	-	0.0%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		_		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		=	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		3,509		(459)		3,713		2,000		2,000		-	0.0%
Miscellaneous		-		-		-		-		-		-	0.0%
Total Revenues	\$	60,486	\$	58,853	\$	63,139	\$	62,000	\$	62,000	\$	-	0.0%
Expenditures													
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		-		_		-	0.0%
Other Services & Charges		89,602		65,303		64,649		70,000		70,000		-	0.0%
Capital Outlay		-		-		-		-		-		-	0.0%
Debt Service		_		_		_		-		-		-	0.0%
Contingency		_		-		-		-		-		-	0.0%
Total Expenditures	\$	89,602	\$	65,303	\$	64,649	\$	70,000	\$	70,000	\$	-	0.0%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Transfers Out		_		_		_		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(29,116)		(6,449)		(1,510)		(8,000)		(8,000)			
Beginning Fund Balance		289,498		260,382		253,933		252,423		244,423			
Ending Fund Balance	\$	260,382	\$	253,933	\$	252,423	\$	244,423	\$	236,423			

Street Infrastructure Replacement Fund Financial Summary

_		2015		2016		2017	2018	2019	\$ Increase	% Incr.
Revenues	_	<u>Actual</u>	_	Actual Actual	_	Actual Actual	Budget	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$	151,940	\$	306,449	\$	465,502	\$ 630,000	\$ 630,000	\$ -	0.0%
Tax Increments				-		-	<del>-</del>	-	-	0.0%
Intergovernmental Revenue		1,468,197		1,102,592		962,032	950,000	-	(950,000)	-100.0%
Licenses & Permits		-		-		-	-	-	-	0.0%
Gambling Taxes		-		-		-	-	-	-	0.0%
Charges for Services		6,563		-		8,875	-	-	-	0.0%
Fines and Forfeits		-		-		-	-	-	-	0.0%
Cable Franchise Fees		-		-		-	-	-	-	0.0%
Rentals		-		-		-	-	-	-	0.0%
Donations		-		-		-	-	-	-	0.0%
Special Assessments		125,450		204,101		89,705	150,000	-	(150,000)	-100.0%
Investment Income		142,386		(14,535)		148,378	190,880	150,000	(40,880)	-21.4%
Miscellaneous / Developer Fee		14,945		_		_	_	_	-	0.0%
Total Revenues	\$	1,909,481	\$	1,598,607	\$	1,674,492	\$ 1,920,880	\$ 780,000	\$ (1,140,880)	-59.4%
Expenditures										
Personnel Services	\$	_	\$	_	\$	_	\$ _	\$ _	\$ -	0.0%
Supplies & Materials		_		_		_	_	_	_	0.0%
Other Services & Charges		_		_		_	_	_	-	0.0%
Capital Outlay		3,505,157		2,755,755		4,253,593	2,200,000	1,100,000	(1,100,000)	-50.0%
Debt Service		_		_		_	_	_	-	0.0%
Contingency		_		_		_	_	_	-	0.0%
Total Expenditures	\$	3,505,157	\$	2,755,755	\$	4,253,593	\$ 2,200,000	\$ 1,100,000	\$ (1,100,000)	-50.0%
Other Financing Sources (Uses)										
Transfers In	\$	216,000	\$	631,718	\$	225,000	\$ 216,000	\$ 225,000	\$ 9,000	4.2%
Transfers Out		_		(505,359)		_		_	, <u>-</u>	0.0%
Sale of Assets		_		-		_	_	_	_	0.0%
Total Other Financing Sources	\$	216,000	\$	126,359	\$	225,000	\$ 216,000	\$ 225,000	\$ 9,000	4.2%
Net Change in Fund Balance		(1,379,676)		(1,030,789)		(2,354,101)	(63,120)	(95,000)		
Beginning Fund Balance		11,764,926		10,385,250		9,354,461	7,000,360	6,937,240		
Ending Fund Balance	\$	10,385,250	\$	9,354,461	\$	7,000,360	\$ 6,937,240	\$ 6,842,240		

Park Improvement Program Fund Financial Summary

_	2015	2016		2017	2018	2019		\$ Increase	% Incr.
Revenues	<u>Actual</u>	Actual Too	_	<u>Actual</u>	Budget	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$ 37,985	\$ 197,709	\$	198,086	\$ 410,000	\$ 410,000	\$	-	0.0%
Tax Increments	-	-		-	-	-		-	0.0%
Intergovernmental Revenue	-	-		-	-	-		-	0.0%
Licenses & Permits	-	-		-	-	-		-	0.0%
Gambling Taxes	-	-		-	-	-		-	0.0%
Charges for Services	-	-		-	-	-		-	0.0%
Fines and Forfeits	-	-		-	-	-		=	0.0%
Cable Franchise Fees	-	-		-	-	-		=	0.0%
Rentals	-	-		-	-	-		-	0.0%
Donations	-	-		-	-	-		-	0.0%
Special Assessments	-	-		-	-	-		-	0.0%
Investment Income	4,906	(1,502)		6,149	3,000	3,000		-	0.0%
Miscellaneous	_	_		-	-	-		-	0.0%
Total Revenues	\$ 42,891	\$ 196,206	\$	204,235	\$ 413,000	\$ 413,000	\$	-	0.0%
Expenditures									
Personnel Services	\$ -	\$ -	\$	-	\$ -	\$ -	\$	=	0.0%
Supplies & Materials	_	_		_	_	_		-	0.0%
Other Services & Charges	-	-		-	-	-		=	0.0%
Capital Outlay	28,729	19,841		15,715	300,000	556,500		256,500	85.5%
Debt Service	_	_		-	-	_		-	0.0%
Contingency	_	-		_	-	_		-	0.0%
Total Expenditures	\$ 28,729	\$ 19,841	\$	15,715	\$ 300,000	\$ 556,500	\$	256,500	85.5%
Other Financing Sources (Uses)									
Transfers In	\$ _	\$ _	\$	_	\$ _	\$ _	\$	-	0.0%
Transfers Out	_	_		-	_	_		-	0.0%
Sale of Assets	_	_		_	_	_		-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$	-	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	14,162	176,366		188,520	113,000	(143,500)			
Beginning Fund Balance	342,663	356,825		533,191	721,711	834,711			
Ending Fund Balance	\$ 356,825	\$ 533,191	\$	721,711	\$ 834,711	\$ 691,211			

EDA Fund Financial Summary

Damana	2015		2016	2017		2018		2019		ncrease	% Incr.
Revenues	Actual \$		<u>Actual</u>	<u>Actual</u>	- \$	<u>Budget</u>	\$	Budget		ecrease)	(Decr.) 0.0%
General Property Taxes Tax Increments	\$	- \$	-	\$	- \$	-	\$	473,660	\$	473,660	0.0%
		_	_		_	-		-		-	0.0%
Intergovernmental Revenue Licenses & Permits		-	-		-	-		-		-	0.0%
		-	-		-	-		-		-	0.0%
Gambling Taxes		-	-		-	-		-		-	0.0%
Charges for Services Fines and Forfeits		-	-		-	-		-		-	
Cable Franchise Fees		-	-		-	-		_		-	0.0%
		-	-		-	-		_		=	0.0%
Rentals		-	_		-	_		_		=	0.0%
Donations		-	-		-	_		_		-	0.0%
Special Assessments		-	_		-	_		_		=	0.0%
Investment Income		-	-		-	-		-		-	0.0%
Miscellaneous	Ф	<u>-</u>	_	Ф	<u>-</u>		Φ.	472.660	Ф	472.660	0.0%
Total Revenues	\$	- \$	-	\$	- \$	-	\$	473,660	\$	473,660	0.0%
Expenditures											
Personnel Services	\$	- \$	-	\$	- \$	-	\$	214,760	\$	214,760	0.0%
Supplies & Materials		-	_		-	_		200		200	0.0%
Other Services & Charges		-	-		-	-		207,700		207,700	0.0%
Capital Outlay		-	_		-	-		1,000		1,000	0.0%
Debt Service		-	_		-	_		_		-	0.0%
Contingency		-	_		-	_		_		-	0.0%
Total Expenditures	\$	- \$	-	\$	- \$	-	\$	423,660	\$	423,660	0.0%
Other Financing Sources (Uses)											
Transfers In	\$	- \$	_	\$	- \$	_	\$	_	\$	_	0.0%
Transfers Out		_	_			_		_	Ť	_	0.0%
Sale of Assets		_	_		_	_		_		_	0.0%
Total Other Financing Sources	\$	- \$	-	\$	- \$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		-	-		-	-		50,000			
Beginning Fund Balance		_	-		_	917,117		917,117			
Ending Fund Balance	\$	- \$	-	\$ 917,11	7 \$	917,117	\$	967,117			

Community Development Fund Financial Summary

_		2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues	Φ.	<u>Actual</u>	Ф	<u>Actual</u>	Φ.	<u>Actual</u>	Φ.	<u>Budget</u>	ф	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Tax Increments		-		-		-		-		-		- (22 6 42 5)	0.0%
Intergovernmental Revenue		258,412		255,597		200,902		600,150		273,715		(326,435)	-54.4%
Licenses & Permits		1,358,426		1,929,899		1,417,479		1,466,500		1,390,235		(76,265)	-5.2%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		287		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		16,452		(3,852)		30,531		11,250		25,000		13,750	122.2%
Miscellaneous		14,734		22,365		41,674		23,140		23,125		(15)	-0.1%
Total Revenues	\$	1,648,311	\$	2,204,009	\$	1,690,586	\$	2,101,040	\$	1,712,075	\$	(388,965)	-18.5%
Expenditures													
Personnel Services	\$	1,075,297	\$	1,179,724	\$	1,141,046	\$	1,241,285	\$	1,080,650	\$	(160,635)	-12.9%
Supplies & Materials		11,613		7,224		26,210		26,210		30,950		4,740	18.1%
Other Services & Charges		205,135		233,087		375,775		423,425		352,500		(70,925)	-16.8%
Capital Outlay		8,242		2,028		22,500		129,660		25,500		(104,160)	-80.3%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		-		_		-	0.0%
Total Expenditures	\$	1,300,287	\$	1,422,063	\$	1,565,531	\$	1,820,580	\$	1,489,600	\$	(330,980)	-18.2%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Transfers Out		(40,000)		(45,000)		(45,177)		_		_		-	0.0%
Sale of Assets		-		775		-		_		_		-	0.0%
<b>Total Other Financing Sources</b>	\$	(40,000)	\$	(44,225)	\$	(45,177)	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		308,024		737,721		79,878		280,460		222,475			
Beginning Fund Balance		713,527		1,021,551		1,759,272		1,839,150		2,119,610			
Ending Fund Balance	\$	1,021,551	\$	1,759,272	\$	1,839,150	\$	2,119,610	\$	2,342,085			

Communications Fund Financial Summary

D		2015		2016		2017		2018		2019		§ Increase	% Incr.
Revenues	Ф	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Budget</u>	e.	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	\$	-	\$	_	\$	-	\$	-	0.0%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		_		-		-		-	0.0%
Licenses & Permits		-		-		_		_		_		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		_		-		-		-	0.0%
Fines and Forfeits		426.051		440.020		452 122		460,000		470.000		10.000	0.0%
Cable Franchise Fees		436,851		449,920		452,123		460,000		470,000		10,000	2.2%
Rentals		-		-		-		-		-		=	0.0%
Donations		-		-		-		-		-		=	0.0%
Special Assessments		4.050		- (001)		-		-		-		=	0.0%
Investment Income		4,852		(891)		5,092		3,500		3,500		-	0.0%
Miscellaneous	Ф	441.702	Ф	440.020	Ф	457.015	Ф	162.500	Φ.	452.500	Ф	-	0.0%
Total Revenues	\$	441,703	\$	449,029	\$	457,215	\$	463,500	\$	473,500	\$	10,000	2.2%
Expenditures													
Personnel Services	\$	220,992	\$	234,895	\$	235,479	\$	274,570	\$	290,390	\$	15,820	5.8%
Supplies & Materials		1,706		4,937		1,789		-		2,000		2,000	0.0%
Other Services & Charges		220,400		224,934		207,955		259,000		242,000		(17,000)	-6.6%
Capital Outlay		148,984		-		_		10,000		22,000		12,000	120.0%
Debt Service		_		_		_		-		-		-	0.0%
Contingency		-		-		-		-		-		-	0.0%
Total Expenditures	\$	592,082	\$	464,766	\$	445,223	\$	543,570	\$	556,390	\$	12,820	2.4%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	•	(14,000)	Ť	(17,000)	•	(17,000)	•	_	_	_	-	_	0.0%
Sale of Assets		(= 1,000)		(-1,,000)		(,)		_		_		_	0.0%
Total Other Financing Sources	\$	(14,000)	\$	(17,000)	\$	(17,000)	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(164,379)		(32,737)		(5,008)		(80,070)		(82,890)			
Beginning Fund Balance		633,732		469,353		436,616		431,608		351,538			
Ending Fund Balance	\$	469,353	\$	436,616	\$	431,608	\$	351,538	\$	268,648			

License Center Fund Financial Summary

		2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		Budget		Budget	9	(Decrease)	(Decr.)
General Property Taxes	\$	_	\$	-	\$	_	\$	-	\$	-	\$	-	0.0%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		_		_		_		_		_		-	0.0%
Licenses & Permits		_		_		_		_		_		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		1,621,751		1,700,073		1,692,014		1,768,300		1,768,300		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		_		-		-		-	0.0%
Investment Income		16,321		(4,966)		16,178		12,000		12,000		-	0.0%
Miscellaneous		-		_		_		_		_		-	0.0%
Total Revenues	\$	1,638,072	\$	1,695,107	\$	1,708,192	\$	1,780,300	\$	1,780,300	\$	-	0.0%
Expenditures													
Personnel Services	\$	1,066,715	\$	1,189,040	\$	1,290,559	\$	1,301,600	\$	1,381,880	\$	80,280	6.2%
Supplies & Materials		13,742		16,781		19,501		16,500		17,000		500	3.0%
Other Services & Charges		125,958		138,263		272,376		247,525		141,950		(105,575)	-42.7%
Capital Outlay		-		-		-		41,600		4,800		(36,800)	-88.5%
Debt Service		-		-		-		-		-		-	0.0%
Contingency												-	0.0%
Total Expenditures	\$	1,206,415	\$	1,344,084	\$	1,582,436	\$	1,607,225	\$	1,545,630	\$	(61,595)	-3.8%
					\$	-							
Other Financing Sources (Uses)	Ф		Ф		Ф		Ф		Ф		Ф		0.00/
Transfers In	\$	(2.42.1.40)	\$	- (422,000)	\$	- (222 100)	\$	- (255,000)	\$	- (207,000)	\$	(20,000)	0.0%
Transfers Out		(342,148)		(422,000)		(322,190)		(277,000)		(297,000)		(20,000)	7.2%
Sale of Assets	Ф	(2.42.1.40)	Ф	(422,000)	Ф	(222 100)	Ф	(277,000)	Ф	(207,000)	Φ	(20,000)	0.0%
Total Other Financing Sources	\$	(342,148)	\$	(422,000)	\$	(322,190)	\$	(277,000)	\$	(297,000)	\$	(20,000)	7.2%
Net Change in Fund Balance		89,509		(70,977)		(196,434)		(103,925)		(62,330)			
Net Change in Fund Balance		89,309		(70,977)		(190,434)		(103,923)		(02,330)			
Beginning Fund Balance		1,154,394		1,243,903		1,172,926		976,492		872,567			
Ending Fund Balance	\$	1,243,903	\$	1,172,926	\$	976,492	\$	872,567	\$	810,237			
Ending I und Dalance	Ψ	1,473,703	Ψ	1,1/2,720	Ψ	770,772	Ψ	012,301	Ψ	010,237			

Engineering Services Fund Financial Summary

D.		2015		2016		2017		2018		2019		Increase	% Incr.
Revenues	Ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Budget</u>	ф	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	\$	-	\$	-	\$	_	\$	-	0.0%
Tax Increments		-		-		- 04.227		-		107.215		- (4.020)	0.0%
Intergovernmental Revenue		42,312		315,183		94,237		112,245		107,315		(4,930)	-4.4%
Licenses & Permits		99,681		152,752		217,578		110,000		127,000		17,000	15.5%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		9,381		(1,653)		13,824		10,000		10,000		-	0.0%
Miscellaneous		-		22,600		1,947		5,000		2,000		(3,000)	-60.0%
Total Revenues	\$	151,374	\$	488,882	\$	327,586	\$	237,245	\$	246,315	\$	9,070	3.8%
Expenditures													
Personnel Services	\$	76,418	\$	201,543	\$	205,536	\$	221,570	\$	229,440	\$	7,870	3.6%
Supplies & Materials		203		2,097		260		1,500		1,500		-	0.0%
Other Services & Charges		8,385		16,029		30,996		14,175		15,375		1,200	8.5%
Capital Outlay		20,333		21,992		23,382		_		_		-	0.0%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	105,339	\$	241,661	\$	260,174	\$	237,245	\$	246,315	\$	9,070	3.8%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out		_		_		_		_		_		_	0.0%
Sale of Assets		_		_		_		_		_		_	0.0%
<b>Total Other Financing Sources</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		46,035		247,221		67,412		-		-			
Beginning Fund Balance		577,352		623,387		870,608		938,020		938,020			
Ending Fund Balance	\$	623,387	\$	870,608	\$	938,020	\$	938,020	\$	938,020			

Lawful Gambling Fund Financial Summary

Davianusa	2015		2016		2017		2018		2019		Increase	% Incr.
Revenues General Property Taxes	Actual \$ -	\$	<u>Actual</u>	\$	Actual -	\$	<u>Budget</u>	\$	Budget -	\$ \$	Decrease)	(Decr.) 0.0%
Tax Increments	<b>5</b> -	Ф	_	Ф	-	Ф	-	•	_	Ф	_	0.0%
Intergovernmental Revenue	_		_		_		-		_		-	0.0%
Licenses & Permits	100		200		_		-		_		-	0.0%
Gambling Taxes	83,879		93,815		58,581		20,000		7,350		(12,650)	-63.3%
Charges for Services	65,677		95,615		30,301		20,000		7,550		(12,030)	0.0%
Fines and Forfeits	_										_	0.0%
Cable Franchise Fees	_		_		_		_		_		_	0.0%
Rentals	_		_		_		_		_		_	0.0%
Donations	88,320		110,017		115,387		90,000		100,000		10,000	11.1%
Special Assessments	-		-		-		-		-		-	0.0%
Investment Income	652		(263)		1,443		500		_		(500)	-100.0%
Miscellaneous	-		-		, -		-		_		-	0.0%
Total Revenues	\$ 172,951	\$	203,769	\$	175,411	\$	110,500	\$	107,350	\$	(3,150)	-2.9%
Expenditures												
Personnel Services	\$ 3,289	\$	3,365	\$	3,405	\$	7,230	\$	7,350	\$	120	1.7%
Supplies & Materials	-		-		-		- -		-		_	0.0%
Other Services & Charges	132,867		161,901		142,452		100,000		100,000		-	0.0%
Capital Outlay	-		_		_		-		_		-	0.0%
Debt Service	-		_		_		-		_		-	0.0%
Contingency	_		_		_		-		_		-	0.0%
Total Expenditures	\$ 136,156	\$	165,266	\$	145,857	\$	107,230	\$	107,350	\$	120	0.1%
Other Financing Sources (Uses)												
Transfers In	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers Out	_		_		-		-		_		-	0.0%
Sale of Assets	-		-		-		-		-		-	0.0%
Total Other Financing Sources	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance	36,795		38,503		29,554		3,270		-			
Beginning Fund Balance	5,820		42,615		81,118		110,672		113,942			
Ending Fund Balance	\$ 42,615	\$	81,118	\$	110,672	\$	113,942	\$	113,942			

MSA Program Fund Financial Summary

_	201		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues	Actu		Actual	-	<u>Actual</u>		<u>Budget</u>		<u>Budget</u>		(Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	-	\$	-	\$	-	\$	-	0.0%
Tax Increments		-		-	_		-	•	-		-	0.0%
Intergovernmental Revenue		-		-	-		-	•	1,295,000		1,295,000	0.0%
Licenses & Permits		-		-	-		-	•	-		-	0.0%
Gambling Taxes		-		-	-		-		-		-	0.0%
Charges for Services		-		-	-		-		-		-	0.0%
Fines and Forfeits		-		-	-		-		-		-	0.0%
Cable Franchise Fees		-		-	-		-	•	-		-	0.0%
Rentals		-		-	-		-		-		-	0.0%
Donations		-		-	-		-		-		-	0.0%
Special Assessments		-		-	-		-		-		-	0.0%
Investment Income		-		-	-		-	•	-		-	0.0%
Miscellaneous		_		-	_		-				<del>-</del>	0.0%
Total Revenues	\$	-	\$	- 5	-	\$	_	\$	1,295,000	\$	1,295,000	0.0%
Expenditures												
Personnel Services	\$	_	\$	- 5	\$ -	\$	-	\$	_	\$	-	0.0%
Supplies & Materials		_		_	_		-		_		-	0.0%
Other Services & Charges		_		_	-		_	•	_		-	0.0%
Capital Outlay		_		_	-		-	•	1,295,000		1,295,000	0.0%
Debt Service		_		_	-		-	•	_		-	0.0%
Contingency		_		-	-		_	•	-		-	0.0%
Total Expenditures	\$	-	\$	- 3	-	\$	-	\$	1,295,000	\$	1,295,000	0.0%
Other Financing Sources (Uses)												
Transfers In	\$	_	\$	- 9	\$ -	\$	_	\$	_	\$	_	0.0%
Transfers Out	•	_	_	_	_	•	_		_	-	_	0.0%
Sale of Assets		_		_	_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$	- 9	\$ -	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		_		_	_		_		_			
The change in I and Bulance												
Beginning Fund Balance		_		_	_		357,320	ı	357,320			
Ending Fund Balance	\$	_	\$	_	\$ 357,320	\$	357,320		357,320			
Lineing I wild Dalmilee	4		4	•	, 331,320	Ψ	557,520	Ψ	551,520			

Water Fund Financial Summary

Revenues		2015 Actual		2016 Actual		2017 Actual		2018 Budget		2019 Budget		\$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	\$	Actual	\$	Actual	\$	Actual	\$	Budget	\$	Budget	\$	(Decrease)	0.0%
Tax Increments	Ψ		Ψ		Ψ		Φ		φ		Ψ	_	0.0%
Intergovernmental Revenue				2,208		150						_	0.0%
Licenses & Permits				2,200		130						_	0.0%
Gambling Taxes		_		_		_		_		_		_	0.0%
Charges for Services		6,626,116		6,675,524		6,557,086		7,400,000		7,334,580		(65,420)	-0.9%
Fines and Forfeits		0,020,110		0,075,521		-		-		- 1,55 1,500		(03,120)	0.0%
Cable Franchise Fees		_		_		_		_		_		_	0.0%
Rentals		_		_		_		_		_		_	0.0%
Donations		_		_		_		_		_		_	0.0%
Special Assessments		_		_		_		_		_		_	0.0%
Investment Income		12,834		(3,982)		22,870		5,000		_		(5,000)	-100.0%
Miscellaneous		17,512		12,410		56,329		-		_		-	0.0%
Total Revenues	\$	6,656,462	\$	6,686,160	\$	6,636,435	\$	7,405,000	\$	7,334,580	\$	(70,420)	-1.0%
Expenditures													
Personnel Services	\$	575,240	\$	609,423	\$	643,488	\$	651,070	\$	670,180	\$	19,110	2.9%
Supplies & Materials		95,980		177,085		155,373		162,200		162,200		-	0.0%
Other Services & Charges		5,026,976		5,191,004		5,140,163		5,837,700		5,682,200		(155,500)	-2.7%
Capital Outlay		-		-		335,811		2,175,000		1,170,000		(1,005,000)	-46.2%
Debt Service		-		-		-		-		-		-	0.0%
Contingency		_		_		_		-		_		-	0.0%
Total Expenditures	\$	5,698,196	\$	5,977,512	\$	6,274,835	\$	8,825,970	\$	7,684,580	\$	(1,141,390)	-12.9%
Other Financing Sources (Uses)													
Transfers In	\$	2,500,000	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers Out		(385,000)		(385,000)		(385,000)		-		-		-	0.0%
Sale of Assets		3,584		1,625		11,673		-		-		-	0.0%
Total Other Financing Sources	\$	2,118,584	\$	(383,375)	\$	(373,327)	\$	-	\$	-	\$	-	0.0%
Net Change in Assets		3,076,850		325,273		(11,727)		(1,420,970)		(350,000)			
Beginning Net Assets Prior Period Adjustment		7,556,418 (332,435)		10,300,833		10,626,106		10,614,379		9,193,409			
Ending Net Assets	\$	10,300,833	\$	10,626,106	\$	10,614,379	\$	9,193,409	\$	8,843,409			

Sewer Fund Financial Summary

D		2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues	Ф	<u>Actual</u>	Ф	<u>Actual</u>	Φ	<u>Actual</u>	\$	Budget	e e	<u>Budget</u>		(Decrease)	(Decr.)
General Property Taxes Tax Increments	\$	-	\$	-	\$	-	<b>D</b>	-	\$	-	\$	-	0.0% 0.0%
Intergovernmental Revenue		2,000		1,705		117		-		-		-	0.0%
Licenses & Permits		2,000		1,703		117		-		_		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		4,560,798		4,808,303		5,270,628		5,323,000		5,899,335		576,335	10.8%
Fines and Forfeits		4,500,798		4,808,303		3,270,028		3,323,000		3,899,333		570,555	0.0%
Cable Franchise Fees		_		_		_		_		_		-	0.0%
Rentals		_		_		_		_		_		_	0.0%
Donations		_		_		_		_		_		_	0.0%
Special Assessments		_		_		_		_		_		_	0.0%
Investment Income		8,926		(1,533)		15,400		5,000		_		(5,000)	-100.0%
Miscellaneous		437		(1,555)		-		-		_		(3,000)	0.0%
Total Revenues	\$	4,572,161	\$	4,808,475	\$	5,286,145	\$	5,328,000	\$	5,899,335	\$	571,335	10.7%
Expenditures													
Personnel Services	\$	434,335	\$	464,036	\$	499,533	\$	477,550	\$	491,720	\$	14,170	3.0%
Supplies & Materials	Φ	34,268	Ф	49,915	Φ	43,211	Φ	46,150	φ	46,150	Ф	14,170	0.0%
Other Services & Charges		2,839,082		2,932,848		3,056,228		3,880,150		4,116,465		236,315	6.1%
Capital Outlay		234,286		369,058		383,593		1,625,000		1,645,000		20,000	1.2%
Debt Service		234,280		309,038		363,393		1,023,000		1,043,000		20,000	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	3,541,971	\$	3,815,857	\$	3,982,565	\$	6,028,850	\$	6,299,335	\$	270,485	4.5%
•	·	- )- )	,	-,,	•	- ) )	,		•	-,,	•	,	
Other Financing Sources (Uses)													
Transfers In / Capital Contributions	\$	-	\$	277,055	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers Out		(285,000)		(285,000)		(285,114)		-		-		-	0.0%
Sale of Assets		96,167		_		_		-		_		-	0.0%
Total Other Financing Sources	\$	(188,833)	\$	(7,945)	\$	(285,114)	\$	=	\$	-	\$	=	0.0%
Net Change in Assets		841,357		984,673		1,018,466		(700,850)		(400,000)			
Beginning Net Assets Prior Period Adjustment		10,151,476 (233,705)		10,759,128		11,743,801		12,762,267		12,061,417			
Ending Net Assets	\$	10,759,128	\$	11,743,801	\$	12,762,267	\$	12,061,417	\$	11,661,417			

Golf Course Fund Financial Summary

D		015		2016		2017		2018		2019	Increase	% Incr.
Revenues	\$ <u>AC</u>	<u>ctual</u>	\$	<u>Actual</u>	\$	<u>Actual</u>	\$	<u>Budget</u>	\$	<u>Budget</u>	 Decrease)	(Decr.) 0.0%
General Property Taxes Tax Increments	<b>3</b>	-	Þ	-	4	-	Þ	-	2	-	\$ -	0.0%
Intergovernmental Revenue		_		676		45		-		_	-	0.0%
Licenses & Permits		_		070		43		-		_	-	0.0%
Gambling Taxes		-		-		-		-		_	-	0.0%
Charges for Services		278,893		290,546		264,474		323,450		333,000	9,550	3.0%
Fines and Forfeits		210,093		290,340		204,474		323,430		333,000	9,330	0.0%
Cable Franchise Fees		_		_		_		_		_	-	0.0%
Rentals				_		_					_	0.0%
Donations						_					_	0.0%
Special Assessments				_		_		_		_	_	0.0%
Investment Income		3,666		(145)		(2,439)		_		_	_	0.0%
Miscellaneous		46,567		42,676		23,966		24,500		68,725	44,225	180.5%
Total Revenues	\$	329,126	\$	333,753	\$	286,046	\$	347,950	\$	401,725	\$ 53,775	15.5%
Expenditures												
Personnel Services	\$	220,434	\$	246,441	\$	256,188	\$	258,350	\$	300,740	\$ 42,390	16.4%
Supplies & Materials		29,714		35,617		28,280		46,300		63,500	17,200	37.1%
Other Services & Charges		56,666		58,619		73,405		78,775		116,400	37,625	47.8%
Capital Outlay		-		-		9,792		30,000		30,000	-	0.0%
Debt Service		-		-		-		-		-	-	0.0%
Contingency		-		-		-		-		-	-	0.0%
Total Expenditures	\$	306,814	\$	340,677	\$	367,665	\$	413,425	\$	510,640	\$ 97,215	23.5%
Other Financing Sources (Uses)												
Transfers In	\$	_	\$	_	\$	927,927	\$	_	\$	_	\$ -	0.0%
Transfers Out		(20,000)		(20,000)		(20,076)		_		_	_	0.0%
Sale of Assets		1,424		-		_		_		_	_	0.0%
Total Other Financing Sources	\$	(18,576)	\$	(20,000)	\$	907,851	\$	-	\$	-	\$ -	0.0%
Net Change in Assets		3,736		(26,924)		826,232		(65,475)		(108,915)		
Beginning Net Assets		639,724		523,275		496,351		1,322,583		1,257,108		
Prior Period Adjustment Ending Net Assets	,	(120,185) (523,275)	\$	496,351	\$	1,322,583	\$	1,257,108	\$	1,148,193		
1101115 1101 110000	Ψ	223,213	Ψ	170,331	Ψ	1,022,000	Ψ	1,201,100	Ψ	1,110,173		

Stormwater Fund Financial Summary

	2015		2016		2017		2018		2019		\$ Increase	% Incr.
Revenues	Actual		<u>Actual</u>		<u>Actual</u>		<u>Budget</u>		<u>Budget</u>	-	(Decrease)	(Decr.)
General Property Taxes	\$	- \$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Tax Increments		-	-		-		-		-		-	0.0%
Intergovernmental Revenue	100,0	000	1,490		102		-		-		-	0.0%
Licenses & Permits		-	-		-		-		-		-	0.0%
Gambling Taxes		-	-		-		-		-		-	0.0%
Charges for Services	1,692,4	143	1,796,024		1,917,805		1,830,720		1,933,460		102,740	5.6%
Fines and Forfeits		-	-		-		-		-		-	0.0%
Cable Franchise Fees		-	-		-		-		-		-	0.0%
Rentals		-	-		-		-		-		-	0.0%
Donations		-	-		-		-		-		-	0.0%
Special Assessments		-	-		-		-		-		-	0.0%
Investment Income	23,	513	(3,654)		6,917		20,000		5,000		(15,000)	-75.0%
Miscellaneous	3,	512	2,703		29,839		-		-		-	0.0%
Total Revenues	\$ 1,819,	568 \$	1,796,563	\$	1,954,663	\$	1,850,720	\$	1,938,460	\$	87,740	4.7%
Expenditures												
Personnel Services	\$ 392,4	436 <b>\$</b>	399,376	\$	379,749	\$	408,620	\$	425,650	\$	17,030	4.2%
Supplies & Materials	81,		75,328	•	50,439	•	84,400		84,400	•		0.0%
Other Services & Charges	646,2		853,152		348,874		692,700		768,300		75,600	10.9%
Capital Outlay	0.0,	_	-		458,461		1,090,000		1,085,000		(5,000)	-0.5%
Debt Service		_	_		-		-		-		(2,000)	0.0%
Contingency		_	_		_		_		_		_	0.0%
Total Expenditures	\$ 1,120,2	225 \$	3 1,327,856	\$	1,237,523	\$	2,275,720	\$	2,363,350	\$	87,630	3.9%
Other Einemaing Services (Uses)												
Other Financing Sources (Uses)	¢.	ď	,	ø		Ф		ø		Φ		0.00/
Transfers In / Capital Contributions Transfers Out	\$	- \$	(100,000)	\$	(100,000)	\$	-	\$	-	\$	-	0.0% 0.0%
	4.4.7	-					-		-		-	
Sale of Assets	44,2		6,010	¢	13,000	Φ		Ф		Φ	-	0.0%
Total Other Financing Sources	\$ 44,2	267 \$	(93,990)	\$	(87,000)	<b>3</b>	-	\$	-	\$	-	0.0%
Net Change in Assets	743,0	510	374,717		630,140		(425,000)		(424,890)			
Beginning Net Assets	11,166,0	082	11,909,692		9,332,764		9,962,904		9,537,904			
Prior Period Adjustment Ending Net Assets	\$ 11,909,0	- 592 \$	(2,951,645) 9,332,764	\$	9,962,904	\$	9,537,904	\$	9,113,014			
Litting 1101 Assets	Ψ 11,709,	) / L U	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ψ	>,>∪2,>∪4	Ψ	7,551,704	Ψ	7,113,014			

**City of Roseville**Recycling Fund Financial Summary

_	2015	2016	2017	2018	2019		Increase	% Incr.
Revenues	<u>Actual</u>	<u>sctual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Tax Increments	-		-	<del>-</del>	<del>-</del>		-	0.0%
Intergovernmental Revenue	89,251	84,454	87,487	87,500	87,500		-	0.0%
Licenses & Permits	-	-	-	-	-		-	0.0%
Gambling Taxes	-	-	-	-	-		-	0.0%
Charges for Services	336,902	356,197	393,981	432,130	449,560		17,430	4.0%
Fines and Forfeits	-	-	-	-	-		-	0.0%
Cable Franchise Fees	-	-	-	-	-		-	0.0%
Rentals	-	-	-	-	-		-	0.0%
Donations	-	-	-	-	-		-	0.0%
Special Assessments	-	-	-	-	-		-	0.0%
Investment Income	1,169	(135)	(28)	1,000	1,000		_	0.0%
Miscellaneous	(5,659)	15,674	42,323	20,000	_		(20,000)	-100.0%
Total Revenues	\$ 421,663	\$ 456,190	\$ 523,763	\$ 540,630	\$ 538,060	\$	(2,570)	-0.5%
Expenditures								
Personnel Services	\$ 28,418	\$ 35,782	\$ 31,928	\$ 36,640	\$ 38,410	\$	1,770	4.8%
Supplies & Materials	1,534	1,141	711	2,000	2,000		-	0.0%
Other Services & Charges	433,066	443,995	473,419	489,610	521,710		32,100	6.6%
Capital Outlay	-	-	-	-	_		-	0.0%
Debt Service	-	_	_	-	_		-	0.0%
Contingency	-	_	_	-	_		-	0.0%
Total Expenditures	\$ 463,018	\$ 480,918	\$ 506,058	\$ 528,250	\$ 562,120	\$	33,870	6.4%
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ _	\$ -	\$ _	\$	-	0.0%
Transfers Out	(12,000)	(15,000)	(15,000)	(15,000)	-		15,000	-100.0%
Sale of Assets	-	_	_	_	_		-	0.0%
Total Other Financing Sources	\$ (12,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	\$	15,000	-100.0%
Net Change in Assets	(53,355)	(39,728)	2,705	(2,620)	(24,060)			
Beginning Net Assets	216,762	163,407	123,679	126,384	123,764			
Ending Net Assets	\$ 163,407	\$ 123,679	\$ 126,384	\$ 123,764	\$ 99,704			

Cemetery/Safety & Loss Control Fund Financial Summary

	2015		2016		2017		2018	2019		Increase	% Incr.
Revenues	<u>Actual</u>	_	<u>Actual</u>	_	<u>Actual</u>	_	<u>Budget</u>	<u>Budget</u>	_	Decrease)	(Decr.)
1 2	-	\$	-	\$	-	\$	-	\$ -	\$	-	0.0%
Tax Increments	-		-		-		-	-		-	0.0%
Intergovernmental Revenue	-		-		-		-	-		-	0.0%
Licenses & Permits	-		-		-		-	-		-	0.0%
Gambling Taxes	-		-		-		-	-		-	0.0%
Charges for Services	-		-		-		-	-		-	0.0%
Fines and Forfeits	-		-		-		-	-		=	0.0%
Cable Franchise Fees	-		-		-		-	-		-	0.0%
Rentals	-		-		-		-	-		-	0.0%
Donations	-		-		-		-	-		-	0.0%
Special Assessments	-		-		-		-	-		-	0.0%
Investment Income	1,208		(149)		1,311		14,450	12,450		(2,000)	-13.8%
Miscellaneous	-		-		-		-	_		-	0.0%
Total Revenues	\$ 1,208	\$	(149)	\$	1,311	\$	14,450	\$ 12,450	\$	(2,000)	-13.8%
Expenditures											
Personnel Services	\$ -	\$	-	\$	-	\$	-	\$ -	\$	=	0.0%
Supplies & Materials	_		_		_		_	_		-	0.0%
Other Services & Charges	-		2,000		9,309		14,450	14,450		=	0.0%
Capital Outlay	-		_		_		-	-		-	0.0%
Debt Service	-		_		_		-	-		-	0.0%
Contingency (Comp Study)	-		_		_		-	-		-	0.0%
Total Expenditures	\$ -	\$	2,000	\$	9,309	\$	14,450	\$ 14,450	\$	=	0.0%
Other Financing Sources (Uses)											
Transfers In	\$ -	\$	_	\$	_	\$	_	\$ _	\$	-	0.0%
Transfers Out	-		_		_		_	_		-	0.0%
Sale of Assets	_		_		_		_	_		-	0.0%
Total Other Financing Sources	\$ -	\$	-	\$	-	\$	-	\$ -	\$	-	0.0%
Net Change in Fund Balance	1,208		(2,149)		(7,998)		-	(2,000)			
Beginning Fund Balance	90,035		91,243		89,094		81,096	81,096			
	\$ 91,243	\$	89,094	\$	81,096	\$	81,096	\$ 79,096			

Tax Increment Financing Funds Financial Summary

_		2015	2016	2017	2018	2019		SIncrease	% Incr.
Revenues	_	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$	-	\$ 	\$ -	\$ -	\$ 	\$	-	0.0%
Tax Increments		1,928,239	1,677,742	1,191,202	995,000	995,000		-	0.0%
Intergovernmental Revenue		993,029	962,647	229,937	-	-		-	0.0%
Licenses & Permits		-	-	-	-	-		-	0.0%
Gambling Taxes		-	-	-	-	-		-	0.0%
Charges for Services		-	-	-	-	-		-	0.0%
Fines and Forfeits		-	-	-	-	-		-	0.0%
Cable Franchise Fees		-	-	-	-	-		-	0.0%
Rentals		-	-	-	-	-		-	0.0%
Donations		-	_	-	-	-		-	0.0%
Special Assessments		-	56,013	128,238	55,000	55,000		-	0.0%
Investment Income		163,567	(15,048)	-	51,000	51,000		-	0.0%
Miscellaneous / Developer Fee		-	-	-	-	_		-	0.0%
Total Revenues	\$	3,084,835	\$ 2,681,354	\$ 1,549,377	\$ 1,101,000	\$ 1,101,000	\$	-	0.0%
Expenditures									
Personnel Services	\$	-	\$ -	\$ -	\$ -	\$ _	\$	-	0.0%
Supplies & Materials		_	_	_	_	_		-	0.0%
Other Services & Charges		1,942,166	8,201,856	3,549,683	1,101,000	1,101,000		-	0.0%
Capital Outlay		_	-	_	_	-		-	0.0%
Debt Service		_	_	_	_	-		_	0.0%
Contingency		_	_	_	_	_		-	0.0%
Total Expenditures	\$	1,942,166	\$ 8,201,856	\$ 3,549,683	\$ 1,101,000	\$ 1,101,000	\$	-	0.0%
Other Financing Sources (Uses)									
Transfers In	\$	-	\$ _	\$ 306	\$ -	\$ -	\$	-	0.0%
Transfers Out		_	(152,768)	(899,085)	_	_		-	0.0%
Sale of Assets / Bonds		3,246,065	-	_	_	_		-	0.0%
Total Other Financing Sources	\$	3,246,065	\$ (152,768)	\$ (898,779)	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance		4,388,734	(5,673,270)	(2,899,085)	-	-			
Beginning Fund Balance		7,870,539	12,259,273	6,586,003	3,686,918	3,686,918			
Ending Fund Balance	\$	12,259,273	\$ 6,586,003	\$ 3,686,918	\$ 3,686,918	\$ 3,686,918			