



ADOPTED BUDGET

Fiscal Year 2019-20

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BUDGET MESSAGE

Fiscal Year 2019-2020

To: The Budget Committee, City Council and Citizens of Phoenix

From: Aaron Prunty, City Manager

I am pleased to present to you the budget for fiscal year 2019-2020.

The City of Phoenix continues to maintain a positive fiscal condition. Both revenues and expenditures are conservatively stated in the budget document. In general, this budget continues the current level of service from previous years.

Revenue will stay somewhat “even” from the previous fiscal year; however, there are some differences that need to be noted. One of the revenue sources, marijuana tax, is somewhat of an unknown. Marijuana sales and the related tax have fluctuated with when they were collected by the state versus when they were paid out. This gave the impression the city may receive a higher amount than actually realized. At this point though, it seems the “dust has settled” and we have a better understanding of how to project revenue from this new tax.

Another revenue source that is difficult to project at this time is fines and forfeitures. The city recently stopped handling municipal court functions and contracted with Jackson County to provide those services. It appears there may be a higher number of citations issued, but as we pay a percentage of the revenue generated by those citations to the county, it is unclear how that will ultimately shake out. Reporting information from the county isn’t as easy to track in the short-term as when we handled that in-house, so you will notice that number is significantly lower than what was budgeted last year. We will be monitoring this over the fiscal year.

Of note, this budget provides for one additional, part-time, person to work at the civic center as an event coordinator. This is to replace the full-time intern who is currently handling those duties. The civic center continues to generate a small amount of revenue for the city; however, it does not yet pay for itself. At the time of writing this message, there are approximately 30 events planned for calendar year 2019.

The civic center will be an ongoing concern this year as we monitor the revenues versus the expenditures. Since the opening of the civic center in September 2018 we have been keeping close watch on expenditures and making sure we are properly marketing the space as to maximize revenue. We haven’t the experience necessary to fully realize the profit/loss margins, or the actual costs of ongoing maintenance. We will want at least one full year before knowing what to expect going forward. That being said, it is unclear at this point if the civic center will pay for itself in 2019-2020, or if it will run at a net “loss”.

Consideration of an additional public works employee has also been discussed, but at this time it appears the use of one or two temporary employees may be more cost effective. This will likely have to be reviewed again in the following fiscal year to determine if using multiple temporary employees is in fact more beneficial, or whether a continued need of temporary help reflects an actual need for an additional staff person.

Personnel costs are projected higher than last year and this is partly due to the half-time position, but more so it is due to the higher cost of employee salary and benefits. Specifically, there is a built-in annual salary increase for most employees, and this trend is expected to continue.

Staff continues to look for and discuss ways to mitigate increases in expenditures, while making sure to effectively identify new sources of revenue.

In conclusion, I would like to specifically thank JC Boothe, the city's finance director and budget officer, for the 2019-2020 budget document. As most know, the budget process is time consuming and requires a lot of long hours over several months. There is a great deal of "number crunching" in order to produce a document that accurately reflects projections. It is really her budget document and I would be remiss in not recognizing all of her work. That said, I also need to thank all of the city's staff, all of whom participate in the process in some way.

I would especially like to thank the budget committee, the city council, and the community for all of the diligence they provide in working through the budget process. Without volunteers like you, and without a strong civic-minded community, our work becomes more difficult and arduous. So, again, thank you.

Sincerely,

Aaron Prunty, City Manager

BUDGET PROCESS AND PHILOSOPHY

We have completely revamped the format of the budget presentation, primarily to create a document that is more user-friendly. We have created a streamlined document designed to increase the opportunity for the public to consume essential financial information regarding the City's resources and expenses. In line with this objective, this document includes citywide summaries of the budget for the current fiscal year and a three-year comparison. Additionally, the financial information is reformatted to clearly identify the key areas of focus in the budget.

The City of Phoenix has developed policies and procedures directly related to compiling a budget. As part of the budget process, the following guidelines are adhered to throughout the document:

- ❖ *Revenue Policies* – A continuous effort will be made to research and obtain new revenue sources in order to maintain a balanced budget and to reduce reliance on property tax as a major source of funding. Through community and economic development, a broader tax base will be pursued to increase tax revenue. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary or one-time revenues to fund ongoing services or for balancing operating budgets.
- ❖ *Operating Expenditure Policies* – The current expenditures are paid with current revenues or excess cash reserves. The operating budget provides for adequate maintenance of fixed assets and equipment and for their orderly replacement. The City maintains risk management and safety programs to reduce costs and minimize losses.
- ❖ *Reserve and Contingency Policies* – The City will maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's credit as well as its financial position from emergencies. A positive cash balance in the General Fund is maintained at a minimum of 20% of appropriations. The City maintains a Capital Project and Capital Reserve Fund for current and future capital projects.
- ❖ *Capital Improvement Planning Policies* – The City will perform an annual review and continuous monitoring of the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- ❖ *Debt Management Policies* – Long-term borrowing is limited to capital improvement projects that cannot be financed from current revenues and to capital equipment with a useful life of 20 years or greater and a purchase cost of \$250,000 or greater.
- ❖ *Financial Reporting and Accounting Policies* – The City performs in compliance with Oregon local budget law.

Budgeting in the State of Oregon

According to Oregon State Law [Oregon Revised Statutes (ORS)], a budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year or biennial budget period. The budgeting process provides procedures for evaluating a local government's needs and identifying revenue sources to meet those needs. A completed budget provides a means of controlling expenditures and a justification for imposing property taxes. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30.

Oregon's local governments are regulated and controlled by ORS. The state's local budget law is defined in ORS 294.305 to 294.520, and 294.555 and 294.565. These statutes provide legal standards for preparing, presenting, adopting, implementing, and monitoring the budget. Oregon local budget law has several important objectives (ORS 294.321):

- ❖ Establish standard procedures
- ❖ Outline programs and services and the fiscal policy to carry them out
- ❖ Provide methods of estimating revenue, expenditures, and proposed taxes
- ❖ Provide specific methods for obtaining public views in the preparation of fiscal policy
- ❖ Provide control of revenues and expenditures for the promotion of efficiency and economy in expenditure of public funds
- ❖ Enable the public, taxpayers and investors to be apprised of the financial policies and administration of the municipal corporation

Budgeting in the City of Phoenix

Budget Adoption

The City of Phoenix prepares and adopts a budget in accordance with the City of Phoenix Charter and Oregon State Budget Law. The budget is presented by fund and department categories.

The City Manager possesses the responsibility for managing the overall City budget and maintaining budgetary control at the approved appropriation level. Ongoing review and monitoring of revenue and expenditures is performed on a monthly basis by the Finance Director and appropriate operating departments. Once the budget is adopted, the City cannot exceed the final appropriation.

Budget Amendments

Following adoption of the budget, unforeseen expenditures and/ or unanticipated funds can arise requiring an amendment by way of resolution or adoption of a supplemental budget by the City Council. The budget may be amended during the fiscal year to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

Budgeting by Fund

Governmental funds finance the majority of the City's functions and include the General Fund, Special Revenue Funds, and the Capital Project Fund. Proprietary funds are used to account for Enterprise Funds.

Governmental Funds

- ❖ General Fund
 - Executive, Finance, Police, Planning, Building, Parks, Inter-departmental

- ❖ Special Revenue Funds
 - Street, Capital Project, Street SDC, Parks SDC, PHURA Bond Fund, Tourist Usage Fund

Proprietary Funds

- ❖ Enterprise Funds
 - Water Fund, Capital Reserve Fund, Water SDC Fund, Stormwater SDC Fund

Fund Descriptions

The following describes the different funds and the departments/categories within each fund.

General Fund

The General Fund is the City's repository for revenues that are not dedicated to a specific purpose and that provide for general government services that do not generate their own revenue.

Resources

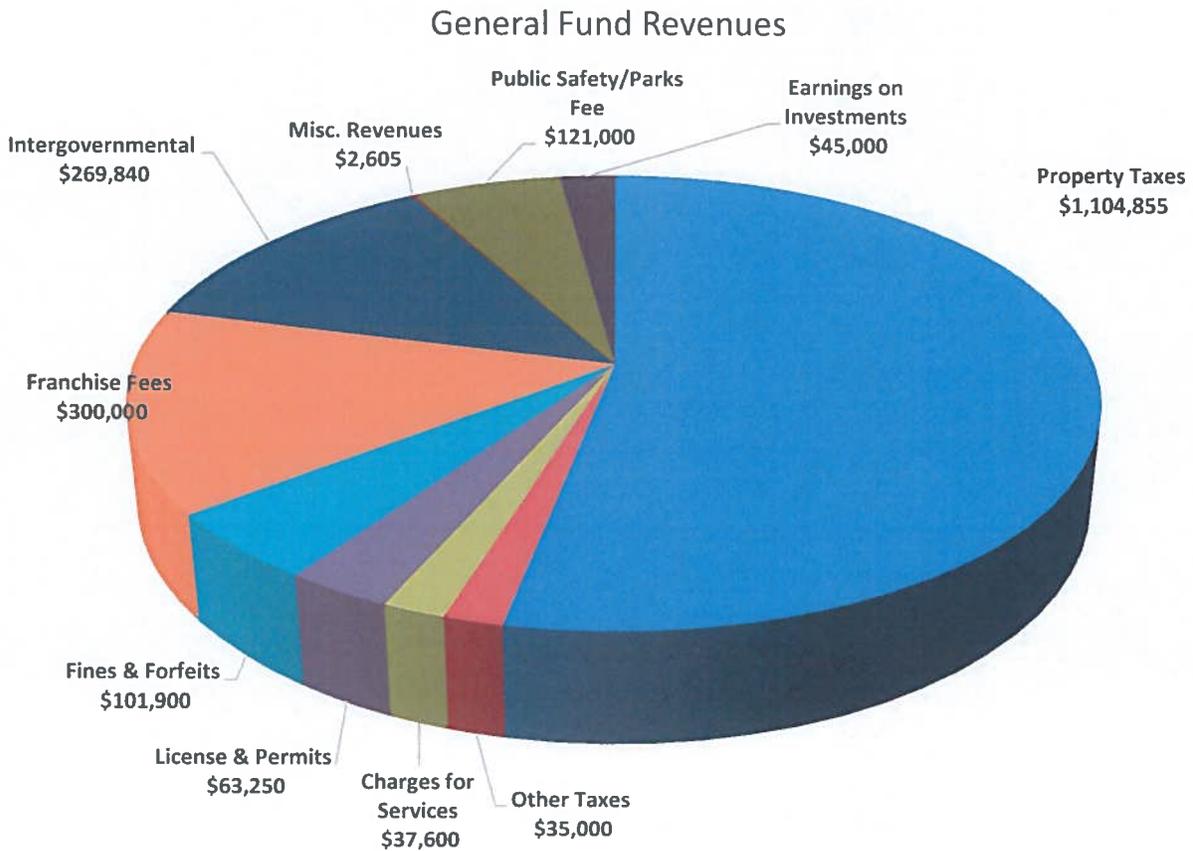
The beginning fund balance is \$984,314 and projected total resources for fiscal year 2019-20 are \$3,065,564. Revenues come from five primary sources:

1. *Property Taxes* make up more than half of General Fund revenue. Property taxes are based on a permanent tax rate that was established for the City following the passage of Ballot Measure 50 in 1997. The City cannot levy more than the permanent tax rate (although the Budget Committee must, under state law, nonetheless vote annually to set the City's tax rate for the next year). Based on information received from the Jackson County Assessor's office, this year's levy is projected to generate about 2% (\$25,177) more than what was budgeted in FY 2018-19, for a total of \$1,104,855.

2. *Franchise Fees* are those fees paid by utilities for use of the public right-of-way and are based on a percentage of revenues. Pacificorp pays the largest share of franchise fees, followed by Avista,

Century Link, Rogue Disposal, and Charter Communications. These revenues are projected to stay flat in the coming year.

3. *Intergovernmental Revenues* are those dollars that come to the City from other governments, the largest of which are the state shared revenues—liquor tax, marijuana tax, state allocated revenue, and cigarette tax. In addition, City staff performs financial services and various public works activities for PHURA. The City also receives a payment from the Phoenix-Talent School District as a reimbursement for half of the school resource officer’s time spent on campus.
4. *Licenses and Permits* include business licenses fees, building permits, and land use application fees. Estimated building permit fee revenue in FY 2018-19 was higher than budgeted, but in the interest of conservative budgeting, no increase over current year budgeted revenue is proposed.
5. *Fines and Forfeitures* suffered a significant decrease in FY 2018-19, primarily due to changing the accrual accounting for these funds. Additionally, the City closed the Municipal Court and entered into an agreement in October 2018 with Jackson County to facilitate the court process for all new citations. The agreement stipulates that fifty percent (50%) of citation proceeds be transferred to the City.

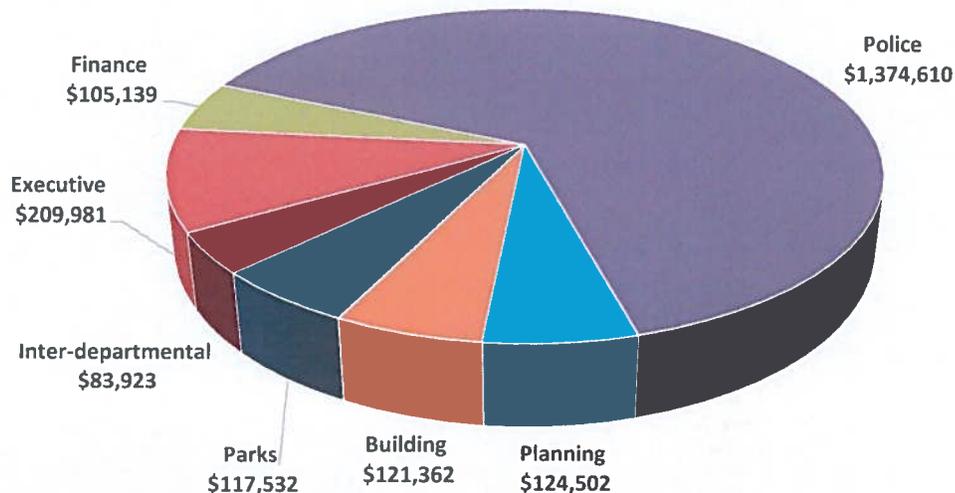


Requirements

Adopted General Fund requirements for FY 2019-20, excluding contingency, are \$2,172,049. Requirements are separated into seven departments:

1. *Executive* (1.30 FTE) consists of the City Council, City Manager, and City Recorder expenses for the City. Additionally, Civic Center costs have been allocated to this department.
2. *Finance* (.70 FTE) consists of the Finance/HR Director and Administrative Assistant personnel costs and associated expenses.
3. *Police* (10.75 FTE) consists of the Police Chief, Lieutenant, Sergeants, Patrol Officers, School Resource Officer, Code Enforcement Officer, and the Records Clerk. In addition to materials and services, capital outlay and debt service for vehicles are allocated to this department.
4. *Planning* (1.10 FTE) consists of the Planning Director and Assistant Planner/Permit Tech personnel costs and all planning related costs – including Comprehensive Plan and Development Code amendments.
5. *Building* (.90 FTE) consists of the Planning Director and Assistant Planner/Permit Tech personnel costs and all building related costs. Additionally, this department includes the City’s contracted Building, Plumbing, Mechanical, and Electrical inspectors’ expense.
6. *Parks* (1.21 FTE) consists of the Public Works Director, Administrative Coordinator, Utility Workers, and seasonal personnel costs. In addition to various park-related expenses, community event costs are assigned to this department.
7. *Inter-departmental* consists only of materials and supplies expenditures, such as utilities, IT maintenance, and janitorial services. Additionally, contributions are funded through this department.

Requirements by Department



Special Revenue Funds

These funds account for revenue derived from specific taxes or other earmarked revenue sources, including federal and state grant awards, which are legally restricted to finance particular functions or activities. The following funds are included in this category:

1. *Street Fund* (2.85 FTE) revenue consists of state and local fuel taxes and service charges of street user fees, storm water, and franchise fees. Personnel costs include City Manager, City Recorder, Public Works Director, PW Administrative Coordinator, Utility Workers, and the Administrative Assistant. Operating expenditures are comprised of street maintenance and rehabilitation. Funds are transferred to the Capital Project Fund to fund current and future capital outlay projects.
2. *Street System Development Charge (SDC) Fund* accounts for funds derived from new development within the City for street improvements. Revenues accrued in this fund are transferred to the Capital Projects Fund for current or future street projects.
3. *Parks System Development Charge (SDC) Fund* accounts for funds derived from new residential development within the City for park improvements. Funds accrued in this fund are transferred to the Capital Projects Fund for current or future park improvements.
4. *Capital Project Fund* is used to record the resources and expenditures needed to finance the building or acquisition of capital facilities that are nonrecurring major expenditure items. Resources include transfers from the General, Street, Street SDC, and Park SDC funds. All Governmental projects are facilitated through this fund.
5. *Phoenix Urban Renewal Agency (PHURA) Bond Fund* accounts for the bond issuances on behalf of PHURA. The proceeds of the issuances were recorded in this fund and the proceeds were transferred to PHURA for capital projects. PHURA transfers annual tax increment revenues back to the City to service debt obligations.
6. *Tourist Usage Fund* is the repository for transient lodging tax revenues whose use is restricted by state law. To comply with state law, the City must budget 70% of the revenue collected from lodging tax on RV parks for tourism promotion and tourism-related facilities.

Enterprise Funds

These funds account for the acquisition, operation and maintenance of facilities and services, which are entirely or predominantly self-supporting through service charges to customers. The following funds are included in this category:

1. *Water Fund* (4.94 FTE) accounts for the maintenance, operation, and construction of the City's water intake, purification, and delivery systems, as well as the City's wastewater collection and treatment system. Principal sources of revenue include fees from customer water bills and new meter installations. Personnel costs include City Manager, City Recorder, Public Works Director, PW Administrative Coordinator, Utility Workers, and the Administrative Assistant.
2. *Water System Development Charges (SDC) Fund* resources include system development charges. Funds accrued in this fund are transferred to the Capital Reserve Fund for current and future capital outlay items.
3. *Storm Water System Development Charges (SDC) Fund* resources include system development charges. Funds accrued in this fund are transferred to the Capital Reserve Fund for current and future capital outlay items.
4. *Capital Reserve Fund* was set up to accumulate money from year to year for capital improvements in infrastructure and/or the purchase of new equipment. Revenues consist of budgeted transfers from the Water, Water SDC and Storm Water SDC funds. Expenditures budgeted are in line with projects designated for completion during the fiscal year that are included in the approved Capital Project Plan.

Budget Calendar

October through December

- ❖ City Manager and Finance Director develop budget goals and guidelines
- ❖ Present goals and guidelines to department heads

January and February

- ❖ Preliminary budget drafts are prepared by Finance Director
- ❖ Finance Director distributes budget drafts to department heads to complete

March and April

- ❖ Finance Director performs final review and reconciliations and prints proposed budgets
- ❖ City Manager and department heads prepare their department presentations

May

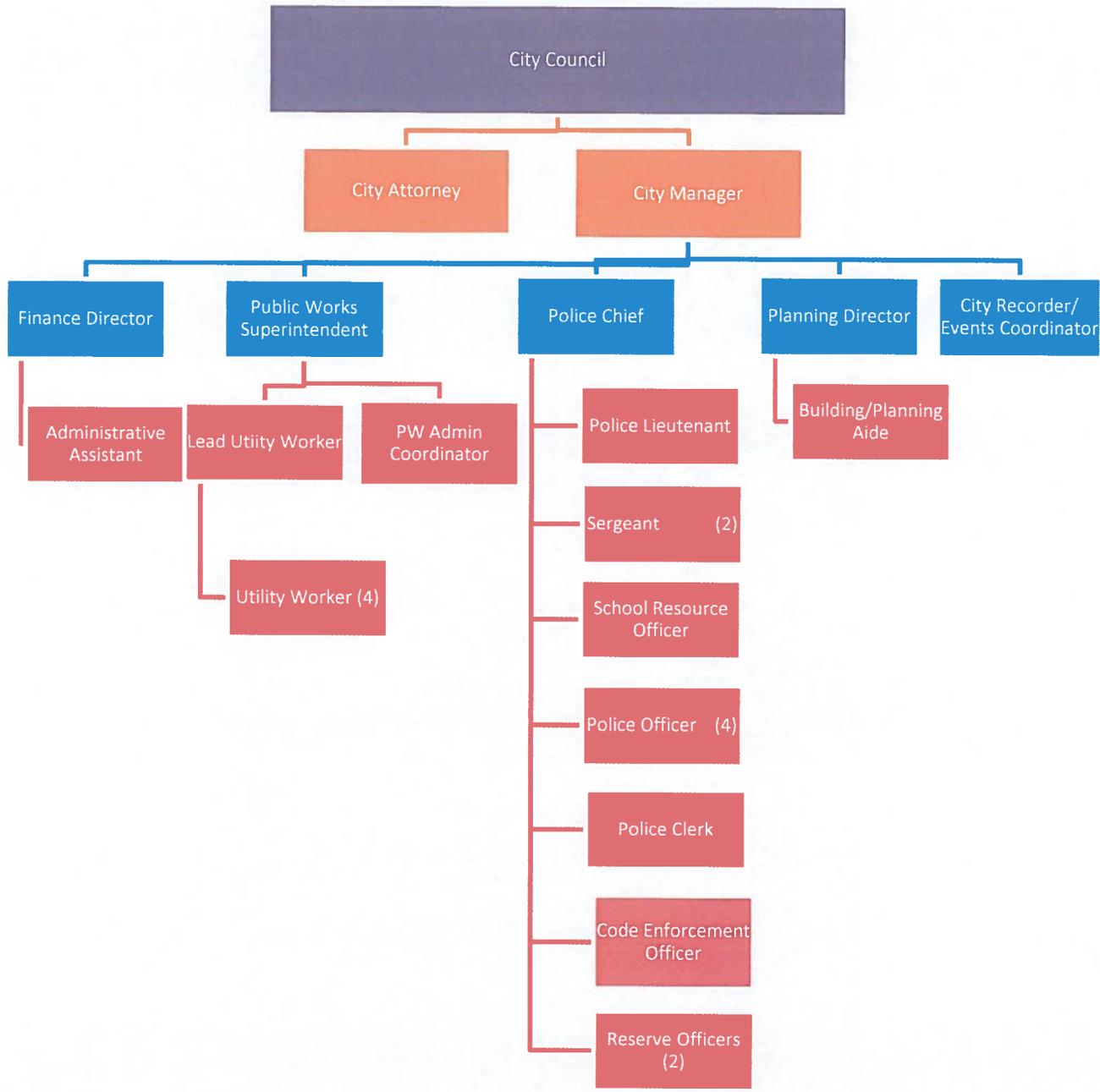
- ❖ City Manager and department heads present the budget at the Budget Committee meeting
- ❖ Budget Committee discusses, deliberates, and approves the budget
- ❖ Budget is updated to reflect any approved changes

June

- ❖ Prepare and publish financial summary and Notice of Budget Hearing for adoption of budget
- ❖ Council passes resolutions for state revenue sharing eligibility and proposed uses
- ❖ Council holds public hearing to allow citizen comment on the approved budget and adopts the budget, makes appropriations, and sets and classifies tax levies

July

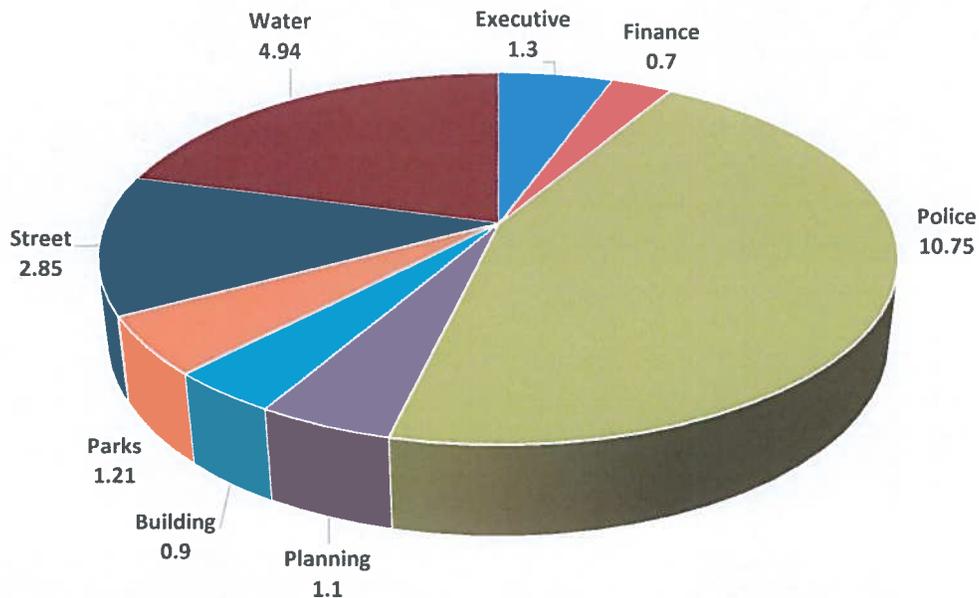
- ❖ The adopted budget takes effect
 - ❖ Submit budget packet to Jackson County Assessor
-



FULL-TIME EQUIVALENT PROGRAM ALLOCATION

FY 2019-20 Budget

	<u>Exec</u>	<u>Finance</u>	<u>Police</u>	<u>Plan</u>	<u>Build</u>	<u>Parks</u>	<u>Street</u>	<u>Water</u>	<u>Total FTE Per Job Classification</u>
City Manager	0.65						0.15	0.2	1.00
Finance/HR Director		0.5					0.15	0.35	1.00
City Recorder	0.65						0.15	0.2	1.00
Admin. Assistant		0.2					0.15	0.65	1.00
Planning Director				0.7	0.3				1.00
Building/Planning Aide				0.4	0.6				1.00
Police Chief			1						1.00
Lieutenant			1						1.00
Sergeant			2						2.00
Patrol Officer			4						4.00
SRO			1						1.00
Police Clerk			1						1.00
Code Enforcement			0.75						0.75
PW Director						0.05	0.35	0.6	1.00
Lead Utility Worker								1	1.00
Utility Worker							1.63	1.37	3.00
Parks Laborer						1			1.00
PW Administrative						0.16	0.27	0.57	1.00
Total FTE Per Program	1.30	0.70	10.75	1.10	0.90	1.21	2.85	4.94	23.75



Budget Summaries

Adopted Budget for Fiscal Year 2019-20

RESOURCES					REQUIREMENTS		
Department	Beginning Balance	Revenue Budget	Total	Percent of Total	Personnel Services	Materials & Services	Debt Services
General							
General	\$ 984,314	\$ 2,081,050	\$ 3,065,364		\$ -	\$ -	\$ -
Executive					142,731	67,250	-
Finance					80,239	24,900	-
Police					1,094,120	269,517	10,973
Planning					91,752	32,750	-
Building					50,612	70,750	-
Parks					53,912	63,620	-
Inter-departmental					-	83,923	-
Total General	984,314	2,081,050	3,065,364	30%	1,513,366	612,710	10,973
Public Works							
Street	856,151	661,215	1,517,366	15%	269,235	275,165	-
Water	484,684	1,389,754	1,874,438	18%	504,850	621,925	132,343
SDCs	50,328	57,975	108,303	1%	-	-	-
Total PW	1,391,163	2,108,944	3,500,107	34%	774,085	897,090	132,343
Other							
Capital Projects	1,304,755	665,000	1,969,755	19%		12,500	-
Capital Reserve	1,130,166	300,000	1,430,166	14%		62,500	-
Tourist Usage	5,465	9,200	14,665	0%	-	13,000	-
PHURA Bond	-	367,209	367,209	4%	-	1,200	366,009
Total Others	2,440,386	1,341,409	3,781,795	37%	-	89,200	366,009
Grand Totals	\$ 4,815,863	\$ 5,531,403	\$ 10,347,266	100%	\$ 2,287,451	\$1,599,000	\$ 509,325

REQUIREMENTS							
Transfers	Capital Outlay	Expense Budget	Contingency	Restricted/ Committed/ Assigned	Ending Balance	Total	Change in Balances
\$ 35,000	\$ -	\$ 35,000	\$ 50,000	\$ 317,492	\$ 525,823	\$ 928,315	\$ 2,046,050
-	-	209,981	-	-	-	209,981	(209,981)
-	-	105,139	-	-	-	105,139	(105,139)
-	-	1,374,610	-	-	-	1,374,610	(1,374,610)
-	-	124,502	-	-	-	124,502	(124,502)
-	-	121,362	-	-	-	121,362	(121,362)
-	-	117,532	-	-	-	117,532	(117,532)
-	-	83,923	-	-	-	83,923	(83,923)
35,000	-	2,172,049	50,000	317,492	525,823	3,065,364	(90,999)
600,000		1,144,400	100,000	66,223	206,743	1,517,366	(483,185)
300,000	-	1,559,118	100,000	38,043	177,277	1,874,438	(169,364)
55,725	-	55,725	-	-	52,578	108,303	2,250
955,725	-	2,759,243	200,000	104,266	436,598	3,500,107	(650,299)
	1,945,000	1,957,500	-	12,255	-	1,969,755	(1,292,500)
	515,000	577,500		852,666		1,430,166	(277,500)
-	-	13,000	-	-	1,665	14,665	(3,800)
-	-	367,209	-	-	-	367,209	-
-	2,460,000	2,915,209	-	864,921	1,665	3,781,795	(1,573,800)
\$ 990,725	\$ 2,460,000	\$ 7,846,501	\$ 250,000	\$ 1,286,679	\$ 964,086	\$ 10,347,266	\$ (2,315,098)

Budget Summary of All Funds
for the 2019-20 Fiscal Year by Type

Resources (by Revenue Type)	Other			
	General Fund	Special Revenue Fund	Capital Projects Fund	Governmental Funds
Taxes	\$ 1,139,855	\$ 102,500		\$ 9,200
Charges for Services	37,600	252,100		5,000
Licenses and Permits	63,250			
Earnings on Investments	45,000	20,015		
Intergovernmental	269,840	280,000		
Franchise Fees	300,000	16,500		
Fines and Forfeitures	101,900			
Public Safety Fee	72,000			
Parks Maintenance Fee	49,000			
Transfers	-		665,000	
Miscellaneous	2,605	100		
	2,081,050	671,215	665,000	14,200
Scheduled Debt Service Transfers		367,209		
Beginning Fund Balance	984,314	886,201	1,304,755	15,122
Total Resources	\$ 3,065,364	\$ 1,924,625	\$ 1,969,755	\$ 29,322

Requirements (by Expense Function)				
General Government	\$ 644,907	\$ 1,200		\$ 13,000
Public Safety	1,363,637			
Parks	117,532			-
Streets		544,400	12,500	
Water				
Debt Service	10,973	366,009		
Capital Outlay			1,945,000	
Transfers	35,000	630,000		-
	2,172,049	1,541,609	1,957,500	13,000
Contingency	100,000	100,000		
Ending Fund Balance	793,315	283,016	12,255	16,322
Total Requirements	\$ 3,065,364	\$ 1,924,625	\$ 1,969,755	\$ 29,322

Enterprise Funds	Capital Reserve Fund	2019-20 Fiscal Year		2018-19 Prior Fiscal Year		Increase (decrease) from prior fiscal year			
		Total	%	Total	%	Change	%		
1,404,504		\$ 1,251,555	12%	\$ 1,226,928	11%	\$ 24,627	2%		
		1,699,204	16%	1,677,344	16%	14,360	1%		
		63,250	1%	61,150	1%	2,100	3%		
		65,015	1%	45,015	0%	20,000	44%		
		549,840	5%	544,540	5%	5,300	1%		
		316,500	3%	316,500	3%	-	0%		
		101,900	1%	201,900	2%	(100,000)	(50%)		
		72,000	1%						
		49,000	0%						
25,725	300,000	990,725	10%	1,456,424	13%	(465,699)	32%		
2,500		5,205	0%	5,205	0%	-	0%		
1,432,729	300,000	5,164,194	50%	5,535,006	51%	(370,812)	7%		
495,305	1,130,166	367,209	4%	365,083	3%	2,126	1%		
		4,815,863	47%	4,890,791	45%	74,928	(2%)		
\$ 1,928,034	\$ 1,430,166	\$ 10,347,266	100%	\$ 10,790,880	100%	\$ (443,614)	(4%)		
1,126,775	62,500	\$ 659,107	6%	\$ 778,816	7%	\$ (119,709)	(15%)		
		1,363,637	13%	1,283,149	12%	80,488	6%		
		117,532	1%	150,659	1%	(33,127)	(22%)		
		556,900	5%	525,648	5%	31,252	6%		
		1,189,275	11%	1,137,570	11%	51,705	5%		
		132,343		509,325	5%	(20,686)	(4%)		
			515,000	2,460,000	24%	2,294,127	21%	165,873	7%
		325,725		990,725	10%	1,456,424	13%	(465,699)	(32%)
		1,584,843	577,500	7,846,501	76%	\$ 8,156,404	76%	(309,903)	(4%)
100,000		300,000	3%	\$ 300,000	3%	-	0%		
243,191	915,166	2,200,765	21%	\$ 2,334,476	22%	(133,711)	(6%)		
\$ 1,928,034	\$ 1,430,166	\$ 10,347,266	100%	\$ 10,790,880	100%	\$ (443,614)	(4%)		

Budget Summary of All Funds

Three Year Comparison with Other Financing Sources (Uses)

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (decrease) from FY18 to FY19	
				\$ Change	%
Revenues					
Taxes	\$ 1,325,605	\$ 1,226,928	\$ 1,251,555	\$ 24,627	2%
Charges for Services	1,814,500	1,677,344	1,699,204	21,860	1%
Licenses & Permits	80,732	61,150	63,250	2,100	3%
Earnings on Investments	67,980	45,015	65,015	20,000	44%
Intergovernmental	575,888	544,540	549,840	5,300	1%
Franchise Fees	329,678	316,500	316,500	-	0%
Fines & Forfeits	151,885	201,900	101,900	(100,000)	(50%)
Public Safety Fee			72,000		
Parks Maintenance Fee			49,000		
Miscellaneous	19,544	5,205	5,205	-	0%
Total Revenues	4,365,812	4,078,582	4,173,469	94,887	2%
Expenditures					
Personnel Services	2,041,018	2,294,419	2,287,451	(6,968)	(0%)
Materials & Services	3,920,647	1,581,423	1,599,000	17,577	1%
Debt Service	453,560	530,011	509,325	(20,686)	(4%)
Capital Outlay	224,791	2,294,127	2,460,000	165,873	7%
Total Expenditures	6,640,016	6,699,980	6,855,776	155,796	2%
Other Financing Sources (uses)					
Transfers in	973,573	1,456,424	990,725	(465,699)	(32%)
Transfers out	(973,573)	(1,456,424)	(990,725)	465,699	(32%)
Loan repayment	302,937	365,083	367,209	2,126	1%
Proceeds from bonds issued	1,560,000				
Total Other Financing Sources	1,862,937	365,083	367,209	2,126	1%
Beginning Fund Balances	5,635,309	4,890,791	4,815,863	(74,928)	(2%)
Contingency & Ending Fund Balance	\$ 5,224,042	\$ 2,634,476	\$ 2,500,765	\$ (133,711)	(5%)

**Department
and
Program Budgets**

Summary - General Fund

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources:						
Beginning Fund Balances	\$1,023,957	\$1,139,075	\$1,154,921	\$ 984,314	\$ 984,314	\$ 984,314
Property Taxes	1,021,722	1,059,392	1,079,678	1,104,855	1,104,855	1,104,855
Other Taxes	28,956	133,584	33,750	35,000	35,000	35,000
Charges for Services	36,314	31,935	25,500	30,100	30,100	37,600
License & Permits	135,690	80,732	61,150	63,250	63,250	63,250
Fines & Forfeits	195,807	151,885	201,900	101,900	101,900	101,900
Franchise Fees	309,993	315,987	300,000	300,000	300,000	300,000
Intergovernmental	180,186	279,419	264,540	269,840	269,840	269,840
Grants/Contributions	22,727	-	-	-	-	-
Public Safety Fee						72,000
Parks Maintenance Fee						49,000
Miscellaneous Revenues	67,392	13,603	2,605	2,605	2,605	2,605
Transfers	-	-	2,699	-	-	-
Earnings on Investments	20,791	35,527	25,000	45,000	45,000	45,000
Total Resources	\$3,043,535	\$3,241,139	\$3,151,743	\$2,936,864	\$2,936,864	\$3,065,364

Requirements:						
Personnel Services	\$1,248,465	\$1,400,094	\$1,577,671	\$1,663,039	\$1,663,039	\$1,513,366
Materials & Services	580,955	551,507	616,253	616,710	612,710	612,710
Debt Service	22,555	21,945	32,485	10,973	10,973	10,973
Transfers to Other Funds	52,485	55,000	250,000	-	35,000	35,000
Capital Outlay	-	-	89,427	-	-	-
Contingency			100,000	100,000	100,000	50,000
Restricted	32,506	155,224	54,993	295,224	260,224	260,224
Committed	41,174	47,363	45,047	40,439	40,439	40,439
Assigned	31,829	46,829	(27,598)	16,829	16,829	16,829
Unappropriated End Balance	1,033,566	963,177	413,465	193,650	197,650	525,823
Total Requirements	\$3,043,535	\$3,241,139	\$3,151,743	\$2,936,864	\$2,936,864	\$3,065,364

Fund: GENERAL FUND - EXECUTIVE DEPARTMENT**Expense**

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	67,942	99,864	111,635	106,128	106,128	98,310
Part-time Salaries	-	-		18,500	18,500	-
Temporary Salaries			23,500			
City Taxes & Benefits	14,528	32,419	45,865	46,863	46,863	44,421
PERSONNEL SERVICES Total:	82,470	132,283	181,000	171,491	171,491	142,731
MATERIALS & SERVICES						
General Office Supplies	4,694	1,792	2,000	2,000	2,000	2,000
Dues/Subscriptions/Fees	2,368	4,518	4,500	4,500	4,500	4,500
Professional & Contract Services	23,346	38,702	25,350	20,050	20,050	20,050
Development and Training	659	963	4,000	4,000	4,000	4,000
Computer Hardware/Software	1,295	1,783	-	-	-	-
Mayor's Expense	1,200	1,200	1,200	1,200	1,200	1,200
Community Grants	-	-	10,000	5,000	5,000	5,000
Civic Center Costs	-	-	55,600	30,500	30,500	30,500
MATERIALS & SERVICES Total:	33,562	48,958	102,650	67,250	67,250	67,250
Expense Total:	116,032	181,241	283,650	238,741	238,741	209,981

Fund: GENERAL FUND - FINANCE DEPARTMENT

Expense

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	54,670	61,103	49,064	56,437	56,437	53,398
Part-time Salaries			13,983	-	-	-
Temporary Salaries	15,761	-	-	-	-	-
City Taxes & Benefits	27,190	29,756	25,064	27,291	27,291	26,841
PERSONNEL SERVICES Total:	97,621	90,859	88,111	83,728	83,728	80,239
MATERIALS & SERVICES						
General Office Supplies	183	853	1,000	500	500	500
Dues/Subscriptions/Fees	400	420	500	500	500	500
Bank Fees	4,089	4,772	4,700	4,700	4,700	4,700
Professional & Contract Serv	14,444	14,557	14,700	12,400	12,400	12,400
Development and Training	2,761	4,786	6,500	6,500	6,500	6,500
Mileage Reimbursement	438	354	435	300	300	300
MATERIALS & SERVICES Total:	22,315	25,944	27,835	24,900	24,900	24,900
Expense Total:	119,936	116,803	115,946	108,628	108,628	105,139

Fund: GENERAL FUND - POLICE DEPARTMENT

Expense

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	565,859	580,871	632,645	665,662	665,662	648,899
Part-time Salaries	14,783	16,968	32,317	34,616	34,616	35,130
Overtime Salaries	35,176	28,515	25,000	25,000	25,000	25,000
City Taxes & Benefits	261,128	295,637	340,187	385,091	385,091	385,091
PERSONNEL SERVICES Total:	876,946	921,991	1,030,149	1,110,369	1,110,369	1,094,120
MATERIALS & SERVICES						
General Office Supplies	10,371	8,276	10,000	10,000	10,000	10,000
Printing and Postage	1,259	1,623	2,600	2,600	2,600	2,600
Dues/Subscriptions/Fees	813	925	1,500	1,500	1,500	1,500
Other Materials and Supplies	7,067	6,123	7,200	8,500	8,500	8,500
Professional & Contract Serv	132,277	127,167	130,000	138,145	138,145	138,145
Development and Training	7,871	10,499	12,000	12,000	12,000	12,000
Computer Harware/Software	5,936	100	2,000	7,672	7,672	7,672
Investigations	1,477	1,557	1,500	1,500	1,500	1,500
Uniforms	11,001	11,062	10,700	11,600	11,600	11,600
Repairs and Maintenance	9,428	13,178	13,500	13,500	13,500	13,500
Small Tools and Equipment	3,885	1,840	17,500	17,500	17,500	17,500
Fuel Purchases	18,161	22,170	25,000	25,000	25,000	25,000
Designated:						
Equipment and Supplies	1,476	7,370	7,500	15,000	15,000	15,000
Traffic Enforcement	1,574	2,292	12,000	5,000	5,000	5,000
Reserve Officers	-	-	-	-	-	-
MATERIALS & SERVICES Total:	212,596	214,182	253,000	269,517	269,517	269,517
CAPITAL OUTLAY						
Patrol Vehicles	-	-	89,427	-	-	-
CAPITAL OUTLAY Total:	-	-	89,427	-	-	-
DEBT SERVICE						
Vehicle Lease	22,555	21,945	32,485	10,973	10,973	10,973
DEBT SERVICE Total:	22,555	21,945	32,485	10,973	10,973	10,973
Expense Total:	1,112,097	1,158,118	1,405,061	1,390,859	1,390,859	1,374,610

Fund: GENERAL FUND - PLANNING DEPARTMENT

Expense

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	52,558	60,764	73,103	75,324	75,324	64,788
Temporary Salaries	4,657	-	-	-	-	-
City Taxes & Benefits	25,772	32,148	34,628	36,952	36,952	26,964
PERSONNEL SERVICES Total:	82,987	92,912	107,731	112,276	112,276	91,752
MATERIALS & SERVICES						
General Office Supplies	1,205	1,610	1,200	1,200	1,200	1,200
Dues/Subscriptions/Fees	966	869	1,200	1,200	1,200	1,200
Printing	247	807	1,000	1,000	1,000	1,000
Professional & Contract Services	58,137	10,319	25,850	9,650	9,650	9,650
Development and Training	1,117	1,976	2,000	4,200	4,200	4,200
Comprehensive Plan Update	47,877	13,823	5,000	15,000	15,000	15,000
Computer Hardware and Software	1,059	373	1,500	500	500	500
MATERIALS & SERVICES Total:	110,608	29,777	37,750	32,750	32,750	32,750
Expense Total:	193,595	122,689	145,481	145,026	145,026	124,502

Fund: GENERAL FUND - BUILDING

Expense

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	29,338	44,933	47,185	51,396	51,396	37,145
City Taxes & Benefits	12,328	24,186	29,956	29,733	29,733	13,467
PERSONNEL SERVICES Total:	41,666	69,119	77,141	81,129	81,129	50,612
MATERIALS & SERVICES						
General Office Supplies	124	-	500	500	500	500
Professional & Contract Service	75,294	51,644	56,000	68,750	68,750	68,750
Development and Training	-	474	500	500	500	500
Other Misc Expenditures	848	627	1,000	1,000	1,000	1,000
MATERIALS & SERVICES Total:	76,266	52,745	58,000	70,750	70,750	70,750
Expense Total:	117,932	121,864	135,141	151,879	151,879	121,362

Fund: GENERAL FUND - PARKS DEPARTMENT

Expense

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	40,391	53,153	55,330	55,930	55,930	30,105
Temporary Salaries	6,741	9,807	9,600	12,500	12,500	12,500
Overtime Salaries	171	910	-	-	-	-
City Taxes & Benefits	19,472	29,060	28,609	35,616	35,616	11,307
PERSONNEL SERVICES Total:	66,775	92,930	93,539	104,046	104,046	53,912
MATERIALS & SERVICES						
General Office Supplies	7,865	6,451	10,200	10,200	10,200	10,200
Utilities	7,340	10,943	12,620	12,620	12,620	12,620
Repairs & Maintenance	6,388	7,749	12,850	13,450	13,450	13,450
Professional & Contract Service	24,740	9,624	4,500	10,600	10,600	10,600
Small Tools & Equipment	374	705	900	900	900	900
Park Signs	3,622	111	700	500	500	500
Greenway Maintenance	-	10,333	10,350	10,350	10,350	10,350
Community Events	-	-	5,000	5,000	5,000	5,000
MATERIALS & SERVICES Total:	50,329	45,916	57,120	63,620	63,620	63,620
Expense Total:	117,104	138,846	150,659	167,666	167,666	117,532

Fund: GENERAL FUND - INTER-DEPARTMENTAL

Expense

	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
MATERIALS & SERVICES						
General Office Supplies	4,994	3,984	6,000	6,000	6,000	6,000
Dues/Subscriptions/Fees	4,329	1,020	3,800	3,800	3,800	3,800
Postage	2,766	2,560	3,000	3,000	3,000	3,000
Other Materials and Supplies	414	553	500	500	500	500
Professional & Contract Service	18,705	15,561	14,298	14,548	14,548	14,548
Telephone/Utilities	16,303	16,002	18,200	17,475	17,475	17,475
Repairs & Maintenance	23,420	89,544	27,000	24,000	24,000	24,000
Employee Recognition	1,348	1,761	2,000	2,000	2,000	2,000
Mayor's Newsletter				7,500	7,500	7,500
Contribution:						
RVCOG Food	3,000	3,000	3,000	3,000	3,000	3,000
Phoenix Cemetery				4,000	-	-
Continuum of Care	-	-	2,100	2,100	2,100	2,100
MATERIALS & SERVICES Total:	75,279	133,985	79,898	87,923	83,923	83,923
Expense Total:	75,279	133,985	79,898	87,923	83,923	83,923

Summary - Street Fund

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources:						
Beginning Fund Balances	\$ 738,248	\$ 1,003,661	\$ 906,051	\$ 856,151	\$ 856,151	\$ 856,151
Charges for Services	231,586	251,432	242,100	242,100	242,100	242,100
Franchise Fees	19,828	13,691	16,500	16,500	16,500	16,500
Intergovernmental	274,289	296,469	280,000	280,000	280,000	280,000
Diesel Tax	96,997	120,937	102,500	102,500	102,500	102,500
Miscellaneous Revenues	60	30	100	100	100	100
Earnings on Investments	17,476	32,453	20,015	20,015	20,015	20,015
Total Resources	\$ 1,378,484	\$ 1,718,673	\$ 1,567,266	\$ 1,517,366	\$ 1,517,366	\$ 1,517,366

Requirements:						
Personnel Services	\$ 156,699	\$ 228,717	\$ 256,428	\$ 269,235	\$ 269,235	\$ 269,235
Materials & Services	175,209	198,933	259,220	275,165	275,165	275,165
Transfers to Other Funds	42,915	342,848	289,000	300,000	300,000	600,000
Contingency	-	-	100,000	100,000	100,000	100,000
Committed	210,327	358	33,223	66,223	66,223	66,223
Unappropriated End Bal.	793,334	947,817	629,395	506,743	506,743	206,743
Total Requirements	\$ 1,378,484	\$ 1,718,673	\$ 1,567,266	\$ 1,517,366	\$ 1,517,366	\$ 1,517,366

Fund: STREET FUND**Expense**

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	108,422	151,888	168,223	174,866	174,866	174,866
Temporary Salaries	1,780	1,082	-	-	-	-
Overtime Salaries	2,164	3,831	2,500	2,500	2,500	2,500
City Taxes & Benefits	44,333	71,916	85,705	91,869	91,869	91,869
PERSONNEL SERVICES Total:	156,699	228,717	256,428	269,235	269,235	269,235
MATERIALS & SERVICES						
General Supplies	6,405	5,888	6,500	6,800	6,800	6,800
Dues/Subscriptions/Fees	1,428	1,473	1,800	2,000	2,000	2,000
Utilities/Telephone	49,375	53,380	58,825	69,000	69,000	69,000
Repairs & Maintenance	41,994	72,906	108,000	33,000	33,000	33,000
Professional & Contract Services	52,410	48,334	56,200	130,750	130,750	130,750
Small Tools & Equipment	7,779	7,286	9,800	10,500	10,500	10,500
Street Signs/ Traffic Markings	12,136	5,662	12,500	12,500	12,500	12,500
Street Trees	-	-	2,800	7,000	7,000	7,000
Other Miscellaneous	3,682	4,004	2,795	3,615	3,615	3,615
MATERIALS & SERVICES Total:	175,209	198,933	259,220	275,165	275,165	275,165
TRANSFERS						
Capital Project Fund	42,915	342,848	289,000	300,000	300,000	600,000
PD/CH Debt Service Fund	-	-	11,000	-	-	-
TRANSFERS Total:	42,915	342,848	300,000	300,000	300,000	600,000
CONTINGENCY Total:	-	-	100,000	100,000	100,000	100,000
Expense Total:	374,823	770,498	915,648	944,400	944,400	1,244,400

Summary - Water Fund

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources:						
Beginning Fund Balances	\$ 518,404	\$ 632,310	\$ 618,182	\$ 484,684	\$ 484,684	\$ 484,684
Charges for Services	1,263,451	1,358,689	1,347,069	1,361,529	1,361,529	1,361,529
Miscellaneous Revenues	40,082	5,911	2,500	2,500	2,500	2,500
Transfers	25,725	25,725	25,725	25,725	25,725	25,725
Earnings on Investments	64	-	-	-	-	-
Total Resources	\$ 1,847,726	\$ 2,022,635	\$ 1,993,476	\$ 1,874,438	\$ 1,874,438	\$ 1,874,438

Requirements:						
Personnel Services	\$ 378,545	\$ 412,207	\$ 460,320	\$ 504,850	\$ 504,850	\$ 504,850
Materials & Services	522,787	497,843	586,750	621,925	621,925	621,925
Transfers to Other Funds	183,296	300,000	389,000	300,000	300,000	300,000
Debt Service	130,788	129,878	133,643	132,343	132,343	132,343
Contingency	-	-	100,000	100,000	100,000	100,000
Committed	32,839	36,502	38,917	38,043	38,043	38,043
Unappropriated End Balan	599,471	646,205	284,846	177,277	177,277	177,277
Total Requirements	\$ 1,847,726	\$ 2,022,635	\$ 1,993,476	\$ 1,874,438	\$ 1,874,438	\$ 1,874,438

Fund: WATER FUND**Expense**

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
PERSONNEL SERVICES						
Full-time Salaries	239,083	254,904	276,825	309,484	309,484	309,484
Temporary Salaries	2,941	1,256	-	-	-	-
Overtime Salaries	9,578	15,359	12,000	15,000	15,000	15,000
Stand-by	10,039	8,896	11,250	13,000	13,000	13,000
City Taxes & Benefits	116,904	131,792	160,245	167,366	167,366	167,366
PERSONNEL SERVICES Total:	378,545	412,207	460,320	504,850	504,850	504,850
MATERIALS & SERVICES						
General Supplies	64,188	21,330	50,000	42,000	42,000	42,000
Dues/Subscriptions/Fees	3,921	4,787	7,500	6,000	6,000	6,000
Utilities/Telephone	37,740	41,953	48,200	51,050	51,050	51,050
Repairs & Maintenance	43,460	38,855	46,300	45,000	46,500	46,500
Professional & Contract Service	104,416	91,296	111,950	112,725	112,725	112,725
Small Tools & Equipment	14,462	13,172	22,100	20,800	20,800	20,800
Travel/Training	7,343	6,448	8,000	10,000	10,000	10,000
Uniforms	1,861	2,132	3,200	3,500	3,500	3,500
Skyline Pump	9,979	617	2,500	4,500	4,500	4,500
Lost Creek Reservoir O&M	20,986	19,312	21,000	25,000	25,000	25,000
Water Transmission	181,332	199,454	225,000	250,000	250,000	250,000
TAP-Water Treatment	22,222	16,711	25,000	25,000	25,000	25,000
Donation - St. Vincent De Paul	-	-	5,000	1,500	-	-
Other Miscellaneous	10,877	41,776	11,000	24,850	24,850	24,850
MATERIALS & SERVICES Total:	522,787	497,843	586,750	621,925	621,925	621,925
TRANSFERS						
Capital Project Fund	183,296	300,000	389,000	300,000	300,000	300,000
TRANSFERS Total:	183,296	300,000	389,000	300,000	300,000	300,000
DEBT SERVICE						
Contract - Lost Creek Lake Water	10,643	10,642	10,643	10,643	10,643	10,643
Refunding Bonds - Series 2015	120,145	119,236	123,000	121,700	121,700	121,700
DEBT SERVICE Total:	130,788	129,878	133,643	132,343	132,343	132,343
CONTINGENCY Total:	-	-	100,000	100,000	100,000	100,000
Expense Total:	1,215,416	1,339,928	1,669,713	1,659,118	1,659,118	1,659,118

Fund: STREET SDC FUND

	2016-2017	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020
	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
Resources						
Beginning Balance	326,456	358,630	268,750	30,050	30,050	30,050
Charges for Services	237,903	70,366	14,700	10,000	10,000	10,000
Earnings on Investments	13	-	-	-	-	-
Total Resources	564,372	428,996	283,450	40,050	40,050	40,050
Expense						
Capital Outlay	179,342	6,546	4,700	-	-	-
Transfers	26,400	150,000	250,000	30,000	30,000	30,000
Total Expenses	205,742	156,546	254,700	30,000	30,000	30,000
Street SDC Surplus (Deficit)	358,630	272,450	28,750	10,050	10,050	10,050

Fund: WATER SDC FUND

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	129,673	156,139	160,414	2,353	2,353	2,353
Charges for Services	52,168	83,414	34,975	34,975	34,975	34,975
Earnings on Investments	23	-	-	-	-	-
Total Resources	181,864	239,553	195,389	37,328	37,328	37,328
Expense						
Transfers	25,725	125,725	160,725	25,725	25,725	25,725
Total Expenses	25,725	125,725	160,725	25,725	25,725	25,725
Water SDC Surplus (Deficit)	156,139	113,828	34,664	11,603	11,603	11,603

Fund: STORMWATER SDC FUND

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	6,547	35,621	53,678	8,268	8,268	8,268
Charges for Services	44,758	8,516	8,000	8,000	8,000	8,000
Earnings on Investments	1	-	-	-	-	-
Total Resources	51,306	44,137	61,678	16,268	16,268	16,268
Expense						
Transfers	15,685	-	50,000	-	-	-
Total Expenses	15,685	-	50,000	-	-	-
Stormwater SDC Surplus (Deficit)	35,621	44,137	11,678	16,268	16,268	16,268

Fund: PARKS & RECREATION SDC FUND

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	94,521	92,926	63,625	9,657	9,657	9,657
Charges for Services	5,858	9,878	5,000	5,000	5,000	5,000
Earnings on Investments	7	-	-	-	-	-
Total Resources	100,386	102,804	68,625	14,657	14,657	14,657
Expense						
Capital Outlay	7,460	37,747	-	-	-	-
Transfers	-	-	65,000	-	-	-
Total Expenses	7,460	37,747	65,000	-	-	-
Parks SDC Surplus (Deficit)	92,926	65,057	3,625	14,657	14,657	14,657

Fund: CAPITAL PROJECTS FUND

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance						
Street	655,409	586,560	1,050,755	1,304,755	1,304,755	1,304,755
Park	-	-		-	-	-
Building	-	50,000	80,000	-	-	-
Transfers						
General Fund	50,000	55,000	250,000	-	35,000	35,000
Parks SDC Fund	-	-	65,000	-	-	-
Street Fund	42,915	342,848	289,000	300,000	300,000	600,000
Street SDC Fund	26,400	150,000	250,000	30,000	30,000	30,000
Total Resources	774,724	1,184,408	1,984,755	1,634,755	1,669,755	1,969,755
Expense						
Materials & Services						
General Fund	-	24,755	-	-	-	-
Street/Street SDC Fund	-	-	10,000	-	-	12,500
Capital Outlay						
Street Improvements	138,164	28,898	1,390,000	950,000	1,200,000	1,910,000
Park Improvements	-	-	195,000	-	35,000	35,000
Total Expenses	138,164	53,653	1,595,000	950,000	1,235,000	1,957,500
Street Improve Surplus (Deficit)	586,560	1,050,510	189,755	684,755	434,755	12,255
Park Improve Surplus (Deficit)	-	-	-	-	-	-
Building Improve Surplus (Deficit)	50,000	80,245	200,000	-	-	-

Fund: CAPITAL RESERVE FUND

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	569,678	543,026	523,574	1,130,166	1,130,166	1,130,166
Transfers	198,981	400,000	574,000	300,000	300,000	300,000
Total Resources	768,659	943,026	1,097,574	1,430,166	1,430,166	1,430,166
Expense						
Materials & Services	-	49,760	90,500	-	-	62,500
Capital Outlay	225,633	151,600	615,000	515,000	515,000	515,000
Total Expenses	225,633	201,360	705,500	515,000	515,000	577,500
Capital Reserve Surplus (Deficit)	543,026	741,666	392,074	915,166	915,166	852,666

Fund: Tourist Usage Fund

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	2,967	10,642	8,142	1,465	5,465	5,465
Taxes	19,811	9,734	11,000	9,200	9,200	9,200
Total Resources	22,778	20,376	19,142	10,665	14,665	14,665
Expense						
Contribution:						
Historical Society	1,500	3,500	3,500	3,500	3,500	3,500
Chamber of Commerce	3,000	3,000	3,000	3,000	3,000	3,000
Phoenix Cemetery	-	-	4,000	-	4,000	4,000
Contracted Services	7,636	4,111	7,000	2,500	2,500	2,500
Total Expenses	12,136	10,611	17,500	9,000	13,000	13,000
Tourist Usage Surplus (Deficit)	10,642	9,765	1,642	1,665	1,665	1,665

Fund: PHURA Bond Fund

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	1,269,248	1,019,248	-	-	-	-
Bond Proceeds	-	1,560,000	-	-	-	-
Payments received for Bonds	235,284	302,937	365,083	367,209	367,209	367,209
Total Resources	1,504,532	2,882,185	365,083	367,209	367,209	367,209
Expense						
Materials & Services	251,200	2,580,448	1,200	1,200	1,200	1,200
Debt Service	234,084	301,737	363,883	366,009	366,009	366,009
Total Expenses	485,284	2,882,185	365,083	367,209	367,209	367,209
PHURA Bond Surplus (Deficit)	1,019,248	-	-	-	-	-

Closed Funds

Fund: Advertising Promotion Fund (CLOSED)

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	972	7,471	2,699			
Banner Fees	670	270	-			
Taxes	10,273	1,958	-			
Total Resources	11,915	9,699	2,699			
Expense						
Supplies	47	141	-			
Contracted Services	3,481	4,281	-			
Mayor's Newsletter	916	2,368				
Transfers			2,699			
Total Expenses	4,444	6,790	2,699			
Advertise/Promo Surplus (Deficit)	7,471	2,909	-			

Fund: Greenway Maintenance Fund (CLOSED)

	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2019-2020 PROPOSED	2019-2020 APPROVED	2019-2020 ADOPTED
Resources						
Beginning Balance	115					
Transfers	2,485					
Total Resources	2,600					
Expense						
Contracted Services	2,600					
Total Expenses	2,600					
Greenway Maint. Surplus (Deficit)	-					

Fund: Intertie Debt Reserve Fund (CLOSED)

2016-2017 2017-2018 2018-2019 2019-2020 2019-2020 2019-2020
ACTUAL ACTUAL BUDGET PROPOSED APPROVED ADOPTED

Resources

Beginning Balance 151,515

Total Resources 151,515

Expense

Water Fund 151,515

Total Expenses 151,515

Intertie Debt Surplus (Deficit) -
