

Budget Review

Public Safety and Planning & Development

Police

- Personnel increase due to:
 - Still in negotiations for FY19-20 and FY20-21. An increase of 3.25% assumed for retro/projection purposes for each year for patrol officers
 - Health insurance increase projected at 10%.
- Operations decrease of 3% due to:
 - \$15,000 reduction due to showing training reimbursement as offset to expense rather than revenue
 - \$8,700 decrease in contract charge from TC3
 - \$6,600 decrease in Communications
 - \$5,400 decrease in R & M – Building Contractual
 - \$11,000 increase in legal fees anticipated due to contract negotiations
- Budgeted capital includes Evidence Building requirements, forensic computer, tasers-yr. 3 payment, training room chairs, Honor Guard gear, replacement computers and office vests. Reduction of \$16,800 from prior year.
- Overall budget increase – 3.9%

Fire & Rescue

- Operations increase of 2.6% due to:
 - Increase of \$19,382 in WVFD & RS contract payments. The contract is due for renewal October 31, 2020. A 3% increase was assumed.
 - Increase of \$13,000 in legal fees anticipated due to contract negotiations
 - Decrease of \$7,000 in contract charge from TC3
- Budgeted capital includes blacktop resurfacing, paving of training center, kitchen cabinets, and entry way windows. Reduction of \$91,500 from prior year.
- Overall budget decrease – 7.5%

Emergency Management Agency (EMA) Fund

- Operations increase due to:
 - Increase of \$21,000 in R & M – Building Contractual due to automated siren project and two-way polling
 - Offset by reduction in R & M – Equipment Commodities and Miscellaneous Equipment
- Includes annual transfer for funding for replacement of eleven (11) warning sirens -- \$21,849
- Increased transfer from General Fund (total \$42,000) required to cover the warning sirens funding and the automated siren and two-way polling project
- Overall budget increase – 53.6%
- Projected ending balance 4/30/21 – \$55,490

Police – Special Projects – Misc.

- Overall budget decrease \$7,000
- No capital purchases budgeted
- Projected ending balance combined accounts 4/30/21 - \$103,369

Police – Special Projects – Vehicle Seizure

- Expenditures are less than the beginning cash balance so no projected revenue budgeted to be spent
- Operations decrease of \$5,000 due to reductions in Software and Communications
- Projected ending balance 4/30/21 - \$73,796

Tourism/Econ. Dev.

- Personnel increase due to:
 - Health insurance increase projected at 10%
- Operations – no increase – all budgets remain unchanged
- Overall budget increase – 2.5%

Planning & Zoning

- Personnel increase due to:
 - Health insurance increase projected at 10%
- Operations increase due to:
 - \$123,735 increase in Consultation/Contractual which includes \$150,000 for the Comprehensive Plan
 - \$8,000 increase in Miscellaneous Expense for Nuisance abatement work
 - Offset by other decreases in Consultation/Contractual
- Budgeted capital purchases for computer replacement
- Overall budget increase – 39.5%

TIF #2

- Personnel increase due to:
 - Health insurance increase projected at 10%
- Operations decrease due to:
 - Decrease of \$18,600 in Building Renovation Fund – Committed
 - Increase of \$6,000 in Miscellaneous Expense for Square decorating efforts and electrical repairs
- TIF due to expire in 2021 but is eligible for extension request
- Overall budget decrease -- 2%
- Projected ending balance 4/30/21 - \$255,573

ACTUAL 17-18		ACTUAL 18-19		BUDGET 19-20		EST. ACT. 19-20		BUDGET 20-21	
				\$	0	\$	0	\$	0
\$	497,316	\$	532,891	\$	535,300	\$	531,656	\$	614,000
	18,733		20,571		15,000		22,000		20,000
	45,041		9,104		10,000		10,000		10,000
	2,232		1,019		1,500		1,600		1,500
	0		6,090		0		3,600		3,600
	0		0		0		0		0
	300		2,171		3,650		1,200		0
	44,680		36,488		25,000		8,000		0
	74,844		75,884		78,161		77,781		80,000
\$	683,146	\$	684,218	\$	668,611	\$	655,837	\$	729,100
	3,579,200		3,305,647		3,497,461		3,516,081		3,646,949
	21,000		217,101		237,000		190,300		228,300
	4,434		43,764		36,900		6,900		6,900
\$	4,287,780	\$	4,250,730	\$	4,439,972	\$	4,369,118	\$	4,611,249
	3,697,964		3,440,511		3,542,300		3,562,656		3,727,700
	253,445		462,801		610,510		521,000		593,187
	61,303		71,956		76,700		75,000		59,900
	0		0		0		0		0
	275,068		275,462		210,462		210,462		230,462
\$	4,287,780	\$	4,250,730	\$	4,439,972	\$	4,369,118	\$	4,611,249
\$	0	\$	0	\$	0	\$	0	\$	0
								\$	0

SUPPORTING DETAIL FOR POLICE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Personnel Detail						
Police Chief	1.00	1.00				
Deputy Chief	1.00	1.00				
Sergeants	5.00	5.00				
Patrol Officers	15.00	15.00				
Police Services Admin. Officer	1.00	1.00				
Police Admin. Specialists	2.00	2.00				
Administrative Assistant	1.00	1.00				
Regular Salaries						
Officers			\$ 1,589,150	\$ 1,647,000	\$ 1,700,000	\$ 1,720,000
Police Administrative			209,910	228,000	215,000	230,000
P-T Salaries						
P-T Pol. Admin.	0.80	0.80	28,887	39,000	47,000	40,000
P-T Officers	1.35	1.35	65,977	65,000	65,000	69,000
Overtime-Officers			337,198	325,000	370,000	350,000
Homeland Security Reimb.			(14,872)	0	(10,000)	(10,000)
Overtime-Pol. Admin.			14,027	20,000	23,000	20,000
Unused Sick Time/SLBB			27,071	30,000	31,500	32,000
Group Insurance			478,306	507,000	435,000	500,000
Retiree Health Insurance			74,000	50,000	50,000	55,000
Health Savings Plan Contribution			23,672	25,000	25,500	26,500
Workers Comp. Insurance			28,742	32,000	30,000	32,000
Clothing Allowance			21,839	21,000	24,000	26,000
Unemployment Insurance Tax			2,229	3,000	3,000	3,200
Police Pension Expense			554,375	550,300	553,656	634,000
TOTAL FTE YEARS	28.15	28.15				
TOTAL PERSONNEL			\$ 3,440,511	\$ 3,542,300	\$ 3,562,656	\$ 3,727,700
Operations Detail						
R/M Building-Cont.			\$ 23,085	\$ 27,100	\$ 26,000	\$ 21,695
R/M Equipment-Cont.			14,946	11,600	11,800	19,832
Legal Fees			30,464	62,000	62,000	73,000
Data Processing Support			7,195	25,800	25,800	25,340
Professional Fees			10,881	13,200	10,000	11,600
Postage Expense			1,989	3,500	3,100	3,200
Communications			26,050	40,575	32,000	33,960
Publishing Fees			172	500	0	500
Printing Fees			2,706	6,000	6,000	6,000
Recruitment			37	5,000	1,000	5,000
Membership Dues			5,090	7,500	8,500	8,700
Training			26,702	33,000	30,500	33,000
Training Reimb. current year			0	0	(15,000)	(15,000)
Subscriptions			882	1,500	1,400	1,500
Reference Materials/Manuals			149	0	0	0
Software			14,642	20,325	19,000	21,100
Property Insurance			5,886	6,500	4,500	5,000
Electricity			12,028	15,000	15,000	15,000
Heating			1,686	2,000	2,000	2,200
Lease/Rent Expense			7,007	7,760	6,400	7,760
Contractual Payments - TC3			239,189	237,000	190,300	228,300
R/M Buildings-Comm.			164	8,500	8,500	8,500
R/M Equipment-Comm.			2,314	10,450	9,500	11,000
Office Supplies			2,790	4,700	4,700	5,000
Operating Supplies			3,974	4,500	4,500	4,500
Misc. Equipment			9,268	12,500	12,500	12,500
Janitorial Supplies			1,061	5,000	4,500	5,000
Misc. Expenses			9,054	13,000	12,500	13,000
Firearms Training			1,561	20,000	18,000	20,000
Police Commission Expense			1,829	6,000	6,000	6,000
Misc. Grant Disbursement			0	0	0	0
TOTAL OPERATIONS			\$ 462,801	\$ 610,510	\$ 521,000	\$ 593,187
Capital Detail						
Purchase:						
Equipment			\$ 71,956	\$ 76,700	\$ 75,000	\$ 59,900
Constr. Engineering			0	0	0	0
TOTAL CAPITAL			\$ 71,956	76,700	75,000	59,900
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	0	0	0
Inter-Fund Transfer Detail						
Police Special Proj. - DARE			\$ 0	\$ 0	\$ 0	\$ 0
Capital Replacement Fund			20,462	20,462	20,462	20,462
MERF			255,000	190,000	190,000	210,000
TOTAL INTER-FUND TRANSFERS			\$ 275,462	\$ 210,462	\$ 210,462	\$ 230,462
TOTAL EXPENDITURES			\$ 4,250,730	\$ 4,439,972	\$ 4,369,118	\$ 4,611,249

**FIRE AND RESCUE
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>For. Fire</i>	18,318	24,743	25,000	26,900	25,000
<i>Misc.</i>	0	0	0	0	0
TOTAL COLLECTIONS	\$ 18,318	\$ 24,743	\$ 25,000	\$ 26,900	\$ 25,000
<i>T/F From:</i>					
<i>GF Unrestricted</i>	586,689	628,191	870,588	806,100	806,570
<i>GF Tele. Tax</i>	4,000	41,353	52,000	37,000	45,000
TOTAL BUDG. FUNDS	\$ 609,007	\$ 694,287	\$ 947,588	\$ 870,000	\$ 876,570
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	594,145	691,099	790,588	774,000	811,070
<i>Capital</i>	14,862	3,188	157,000	96,000	65,500
<i>Debt Service</i>	0	0	0	0	0
<i>Inter T/F</i>	0	0	0	0	0
TOTAL	\$ 609,007	\$ 694,287	\$ 947,588	\$ 870,000	\$ 876,570
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR FIRE & RESCUE

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Personnel Detail						
N/A	0.00	0.00				
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
Operations Detail						
R/M Building - Cont.			\$ 10,685	\$ 0	\$ 7,100	\$ 0
R/M Equipment - Cont.			0	3,000	0	0
Legal Fees			6,222	2,000	2,000	15,000
Property Insurance			2,597	3,000	1,900	2,100
WVFD & RS Payments			627,270	646,088	646,000	665,470
Equipment Funding			0	80,000	80,000	80,000
Fire Chief Funding			0	0	0	0
Northern Tazewell Pmts.			0	0	0	0
Contractual Payments - TC3			44,265	52,000	37,000	45,000
R/M Building - Comm.			0	1,000	0	0
R/M Equipment - Comm.			0	0	0	0
Misc. Expenses			60	3,500	0	3,500
TOTAL OPERATIONS			\$ 691,099	\$ 790,588	\$ 774,000	\$ 811,070
Capital Detail						
Purchase:						
Equipment			\$ 0	\$ 0	\$ 0	\$ 0
Bld./Property			3,188	157,000	96,000	65,500
System Engineering			0	0	0	0
System Legal			0	0	0	0
TOTAL CAPITAL			\$ 3,188	\$ 157,000	\$ 96,000	\$ 65,500
Debt Service Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 694,287	\$ 947,588	\$ 870,000	\$ 876,570

**EMERGENCY MANAGEMENT AGENCY (EMA) FUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 57,813	\$ 63,090	\$ 61,439
REVENUES:					
<i>Tax:</i>					
<i>Property</i>	\$ 3,312	\$ 3,290	\$ 3,300	\$ 3,288	\$ 4,100
<i>Interest</i>	409	843	800	900	800
<i>Miscellaneous Inc.</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GC Unrestricted</i>	55,000	33,000	22,000	22,000	42,000
<i>Police Spec. Proj.</i>	0	0	0	0	0
TOTAL	\$ 58,721	\$ 37,133	\$ 26,100	\$ 26,188	\$ 46,900
EXPENDITURES:					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	3,739	6,444	12,550	5,990	31,000
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	32,659	21,849	21,849	21,849	21,849
TOTAL	\$ 36,398	\$ 28,293	\$ 34,399	\$ 27,839	\$ 52,849
Revenue Over (Under) Expenditures	\$ 22,323	\$ 8,840	\$ (8,299)	\$ (1,651)	\$ (5,949)
End. Cash Balance					\$ 55,490

SUPPORTING DETAIL FOR EMA FUND

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST.ACT.</i> 19-20	<i>BUDGET</i> 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
R & M Bldg. (Contr.)			\$ 0	\$ 0	\$ 0	\$ 0
R&M Equip. (Contr.)			3,531	500	500	21,500
Communications			0	0	0	2,000
Property Insurance			498	650	950	1,200
Lease/Rent Expense			2,040	2,400	2,040	2,600
R&M Bldg. (Comm.)			0	0	0	0
R&M Equip. (Comm.)			0	6,500	1,500	2,000
Miscellaneous Equipment			375	2,500	1,000	1,500
Miscellaneous Expenses			0	0	0	200
TOTAL OPERATIONS			\$ 6,444	\$ 12,550	\$ 5,990	\$ 31,000
<u>Capital Detail</u>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Capital Replacement Fund			\$ 21,849	\$ 21,849	\$ 21,849	\$ 21,849
TOTAL INTER-FUND TRANSFERS			\$ 21,849	\$ 21,849	\$ 21,849	\$ 21,849
TOTAL EXPENDITURES			\$ 28,293	\$ 34,399	\$ 27,839	\$ 52,849

**POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 102,541	\$ 97,169	\$ 99,869
REVENUES:					
<i>DUI Tech Fund</i>	\$ 13,492	\$ 13,818	\$ 14,000	\$ 9,000	\$ 10,000
<i>Drug Enf. Account</i>	38,228	1,635	1,000	1,000	1,000
<i>Police Vehicle Fund</i>	3,256	3,599	2,000	2,000	2,000
<i>DARE/CRO Account</i>	70	8,960	2,500	1,000	3,000
<i>Fundraiser Donations</i>	1,816	3,235	3,000	2,000	3,000
<i>FTA Warrant Account</i>	1,190	1,190	1,000	1,800	1,000
<i>Interest Revenue</i>	81	116	100	100	100
<i>Grant Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Gen.-Police</i>	0	0	0	0	0
TOTAL	\$ 58,133	\$ 32,553	\$ 23,600	\$ 16,900	\$ 20,100
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	9,847	16,243	22,000	11,000	13,600
<i>Capital</i>	1,237	0	1,600	1,200	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	2,000	3,000
TOTAL	\$ 11,084	\$ 16,243	\$ 23,600	\$ 14,200	\$ 16,600
Revenue Over (Under) Expenditures	\$ 47,049	\$ 16,310	\$ 0	\$ 2,700	\$ 3,500
Intra-Fund Transfers	0	0	0	0	0
Net Rev. Over (Under) Exp.	\$ 47,049	\$ 16,310	\$ 0	\$ 2,700	\$ 3,500
End. Cash Balance					\$ 103,369
<i>DUI Tech Fund</i>					\$ 59,867
<i>Drug Enf. Account</i>					941
<i>Police Vehicle Fund</i>					23,769
<i>DARE Account</i>					1,303
<i>Fundraiser Donations</i>					0
<i>FTA Warrant Account</i>					17,489
					\$ 103,369

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - MISC.

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Alcohol Enforcement Expenses			\$ 72	\$ 1,000	\$ 0	\$ 1,600
Drug Enforcement Expenses			4,229	6,000	6,000	6,000
Police Vehicle Fund			0	3,500	3,000	3,000
Fundraiser Expenses			3,235	3,000	2,000	3,000
DARE/CRO Expenses			8,707	8,500	0	0
TOTAL OPERATIONS			\$ 16,243	\$ 22,000	\$ 11,000	\$ 13,600
<u>Capital Detail</u>						
Purchase - Equipment (Alcohol Enf.)			\$ 0	\$ 1,600	\$ 1,200	\$ 0
TOTAL CAPITAL			\$ 0	\$ 1,600	\$ 1,200	\$ 0
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
Trsf. To MERF			\$ 0	\$ 0	\$ 0	\$ 0
Gen. Fund - Police (from DARE)			0	0	2,000	3,000
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 2,000	\$ 3,000
<u>Intra-Fund Transfer Detail</u>						
Police Special Projects - Canine			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 16,243	\$ 23,600	\$ 14,200	\$ 16,600

**POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 94,429	\$ 93,411	\$ 85,103
REVENUES:					
<i>Impound Admin. Fees</i>	\$ 47,500	\$ 51,000	\$ 40,000	\$ 49,000	\$ 50,000
<i>Interest Revenue</i>	117	143	100	100	100
<i>Misc. Revenue</i>	0	0	0	0	0
<i>Transfer from Misc.</i>	0	0	0	0	0
TOTAL	\$ 47,617	\$ 51,143	\$ 40,100	\$ 49,100	\$ 50,100
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	19,131	14,048	34,500	22,500	29,500
<i>Capital</i>	0	2,558	13,000	13,000	10,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	19,442	58,772	51,908	21,908	21,908
TOTAL	\$ 38,573	\$ 75,378	\$ 99,408	\$ 57,408	\$ 61,408
Revenue Over (Under) Expenditures	\$ 9,044	\$ (24,235)	\$ (59,308)	\$ (8,308)	\$ (11,308)
End. Cash Balance					\$ 73,796

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - SEIZURE, TOW & IMPOUND

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
<i>N/A</i>	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
<i>Legal Expenses</i>			\$ 6,672	\$ 8,500	\$ 8,500	\$ 8,500
<i>Professional Fees</i>			2,000	3,500	3,500	3,500
<i>Software</i>			4,812	12,000	7,500	9,000
<i>Communications</i>			0	5,000	0	3,000
<i>Operating Expenses</i>			544	1,000	1,000	1,000
<i>Miscellaneous Equipment</i>			0	3,000	2,000	3,000
<i>Miscellaneous Expense</i>			20	1,500	0	1,500
TOTAL OPERATIONS			\$ 14,048	\$ 34,500	\$ 22,500	\$ 29,500
<u>Capital Detail</u>						
<i>Purchase - Equipment</i>			\$ 2,558	\$ 13,000	\$ 13,000	\$ 10,000
TOTAL CAPITAL			\$ 2,558	\$ 13,000	\$ 13,000	\$ 10,000
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Gen. Fund - Police</i>			\$ 43,764	\$ 36,900	\$ 6,900	\$ 6,900
<i>MERF</i>			0	0	0	0
<i>Capital Replacement Fund</i>			15,008	15,008	15,008	15,008
			\$ 58,772	\$ 51,908	\$ 21,908	\$ 21,908
TOTAL EXPENDITURES			\$ 75,378	\$ 99,408	\$ 57,408	\$ 61,408

POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 20,000
REVENUES:					
<i>Donations</i>	\$ 100	\$ 0	\$ 0	\$ 20,000	\$ 0
<i>Interest Revenue</i>	10	0	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
<i>T/F from Spec. Proj.</i>	0	0	0	0	0
TOTAL	\$ 110	\$ 0	\$ 0	\$ 20,000	\$ 0
EXPENDITURES					
<i>Personnel</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Operations</i>	0	0	0	0	0
<i>Capital</i>	0	0	0	0	20,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000
Revenue Over (Under)					
Expenditures	\$ 110	\$ 0	\$ 0	\$ 20,000	\$ (20,000)
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR POLICE DEPARTMENT - SPECIAL PROJECTS - CANINE (K9)

	FTE YEARS 16-17	FTE YEARS 17-18	ACTUAL 15-16	BUDGET 16-17	EST.ACT. 16-17	BUDGET 17-18
<u>Personnel Detail</u>						
N/A	0.00	0.00	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FTE YEARS	0.00	0.00				
TOTAL PERSONNEL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Operations Detail</u>						
Legal Fees			\$ 0	\$ 0	\$ 0	\$ 0
Professional Fees			0	0	0	0
Membership Dues			0	0	0	0
Training			0	0	0	0
Insurance			0	0	0	0
Operating Supplies			0	0	0	0
Fuel			0	0	0	0
Miscellaneous Equipment			0	0	0	0
Miscellaneous Expense			0	0	0	0
TOTAL OPERATIONS			\$ 0	\$ 0	\$ 0	\$ 0
<u>Capital Detail</u>						
Purchase - Equipment			\$ 0	\$ 0	\$ 0	\$ 20,000
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 20,000
<u>Debt Service Detail</u>						
N/A			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
MERF			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 0	\$ 0	\$ 0	\$ 20,000

**TOURISM & ECONOMIC DEVELOPMENT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Tax:</i>					
<i>Hotel/Motel</i>	\$ 28,721	\$ 64,564	\$ 70,000	\$ 75,000	\$ 75,000
<i>Penalty Revenue</i>	0	0	0	0	0
<i>Misc. Revenue</i>	40,000	0	0	0	0
<i>T/F from GF Unrestricted</i>	102,850	45,432	65,675	44,085	64,105
TOTAL	\$ 171,571	\$ 109,996	\$ 135,675	\$ 119,085	\$ 139,105
EXPENDITURES:					
<i>Personnel</i>	\$ 36,071	\$ 37,069	\$ 41,700	\$ 40,100	\$ 45,130
<i>Operations</i>	135,500	72,927	93,975	78,985	93,975
<i>Capital</i>	0	0	0	0	0
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 171,571	\$ 109,996	\$ 135,675	\$ 119,085	\$ 139,105
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
End. Cash Balance					\$ 0

SUPPORTING DETAIL FOR TOURISM & ECONOMIC DEVELOPMENT

	<i>FTE YEARS</i> 19-20	<i>FTE YEARS</i> 20-21	<i>ACTUAL</i> 18-19	<i>BUDGET</i> 19-20	<i>EST. ACT.</i> 19-20	<i>BUDGET</i> 20-21
<u>Personnel Detail</u>						
<i>P&D Director</i>	0.35	0.35				
<i>Admin. Asst./Econ. Dev.</i>	0.00	0.00				
<i>Regular Salaries</i>			\$ 32,923	\$ 32,500	\$ 32,500	\$ 35,000
<i>Unused Sick Time</i>			477	500	500	520
<i>Group Insurance</i>			3,127	8,100	6,500	9,000
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			542	600	600	610
<i>Unemployment Insurance Tax</i>			0	0	0	0
TOTAL FTE YEARS	0.35	0.35				
TOTAL PERSONNEL			\$ 37,069	\$ 41,700	\$ 40,100	\$ 45,130
<u>Operations Detail</u>						
<i>Contractual Services</i>			\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
<i>Legal Fees</i>			4,904	3,000	3,000	3,000
<i>Membership Dues</i>			10,890	10,775	10,635	10,775
<i>Training</i>			1,372	1,300	800	1,300
<i>Subscriptions</i>			0	200	0	200
<i>Misc. Equipment</i>			0	100	0	100
<i>Misc. Expenses</i>			16	100	50	100
<i>Tourism Expenses</i>			10,500	12,500	10,000	12,500
<i>Econ. Development Expenses</i>			245	16,000	4,500	16,000
<i>Bad Debt Expense</i>			0	0	0	0
TOTAL OPERATIONS			\$ 72,927	\$ 93,975	\$ 78,985	\$ 93,975
<u>Capital Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL			\$ 0	\$ 0	\$ 0	\$ 0
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>Washington 223 Impr.</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 109,996	\$ 135,675	\$ 119,085	\$ 139,105

**PLANNING, ZONING & CODE ENFORCEMENT
REVENUE/EXPENDITURE SUMMARY**

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 0	\$ 0	\$ 0
REVENUES:					
<i>Misc. Revenue</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Grant Proceeds</i>	0	0	0	0	0
<i>T/F From:</i>					
<i>GF Unrestricted</i>	372,123	250,587	369,525	300,882	515,460
TOTAL	\$ 372,123	\$ 250,587	\$ 369,525	\$ 300,882	\$ 515,460
EXPENDITURES:					
<i>Personnel</i>	\$ 184,736	\$ 161,783	\$ 173,900	\$ 172,100	\$ 184,100
<i>Operations</i>	182,787	84,204	187,825	121,201	322,260
<i>Capital</i>	0	0	1,500	1,281	2,800
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	4,600	4,600	6,300	6,300	6,300
TOTAL	\$ 372,123	\$ 250,587	\$ 369,525	\$ 300,882	\$ 515,460
Revenue Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUPPORTING DETAIL FOR PLANNING, ZONING & CODE ENFORCEMENT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
<u>Personnel Detail</u>						
<i>P&D Director</i>	0.55	0.55				
<i>Bldg. & Zoning Supv.</i>	1.00	1.00				
<i>Regular Salaries</i>			\$ 120,889	\$ 123,000	\$ 126,000	\$ 130,000
<i>Part-Time Wages</i>			0	0	0	0
<i>Overtime</i>			1,763	2,200	1,800	2,000
<i>Unused Sick Time</i>			1,573	1,900	1,800	2,000
<i>Group Insurance</i>			27,248	35,000	31,200	38,000
<i>Retiree Health Insurance</i>			7,300	7,800	7,800	8,000
<i>Health Savings Plan Contribution</i>			852	1,000	900	1,000
<i>Workers Comp. Insurance</i>			2,035	2,300	1,900	2,300
<i>Payroll Taxes</i>			123	500	500	600
<i>Uniform Allowance</i>			0	200	200	200
TOTAL FTE YEARS	1.55	1.55				
TOTAL PERSONNEL			\$ 161,783	\$ 173,900	\$ 172,100	\$ 184,100
<u>Operations Detail</u>						
<i>Mileage</i>			\$ 35	\$ 200	\$ 0	\$ 200
<i>R & M Equipment (Contr.)</i>			1,194	1,000	500	1,000
<i>Engineering Fees</i>			0	2,000	0	2,000
<i>Legal Fees</i>			19,487	34,000	15,000	34,000
<i>Data Processing Support</i>			75	750	500	750
<i>Consultation/Contractual</i>			45,387	119,765	70,214	243,500
<i>Postage Expenses</i>			435	1,000	600	900
<i>Communications</i>			401	900	700	800
<i>Publishing Fees</i>			802	1,600	1,750	1,850
<i>Printing Fees</i>			0	250	250	250
<i>Recruitment</i>			0	200	0	200
<i>Membership Dues</i>			6,275	7,050	6,759	7,575
<i>Training</i>			2,244	3,760	3,110	5,585
<i>Subscriptions</i>			933	1,175	840	1,175
<i>Reference Materials</i>			463	1,575	1,430	1,575
<i>Software</i>			4,322	5,300	5,356	5,750
<i>Lease/Rent Expense</i>			0	0	0	0
<i>Office Supplies</i>			839	1,600	1,000	1,600
<i>Misc. Equipment</i>			971	900	392	750
<i>Miscellaneous Expense</i>			341	4,800	12,800	12,800
TOTAL OPERATIONS			\$ 84,204	\$ 187,825	\$ 121,201	\$ 322,260
<u>Capital Detail</u>						
<i>Purchase:</i>						
<i>Equipment</i>			\$ 0	\$ 1,500	\$ 1,281	\$ 2,800
<i>Purchase - System</i>			0	0	0	0
<i>Purchase - System Eng.</i>			0	0	0	0
TOTAL CAPITAL			\$ 0	\$ 1,500	\$ 1,281	\$ 2,800
<u>Debt Service Detail</u>						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
<u>Inter-Fund Transfer Detail</u>						
<i>MERF</i>			\$ 2,100	\$ 3,800	\$ 3,800	\$ 3,800
<i>Capital Replacement Fund</i>			2,500	2,500	2,500	2,500
TOTAL INTER-FUND TRANSFERS			\$ 4,600	\$ 6,300	\$ 6,300	\$ 6,300
TOTAL EXPENDITURES			\$ 250,587	\$ 369,525	\$ 300,882	\$ 515,460

TIF #2 FUND
REVENUE/EXPENDITURE SUMMARY

	ACTUAL 17-18	ACTUAL 18-19	BUDGET 19-20	EST. ACT. 19-20	BUDGET 20-21
Beg. Cash Balance			\$ 986,632	\$ 1,134,573	\$ 1,091,927
REVENUES:					
<i>Tax:</i>					
<i>Property Tax Incr.</i>	\$ 217,437	\$ 220,717	\$ 220,000	\$ 230,595	\$ 235,000
<i>Interest</i>	14,649	15,884	15,000	15,000	14,000
<i>ITEP Grant</i>	0	0	56,010	56,010	0
<i>Donations</i>	0	100	0	0	0
<i>TIF Repayment</i>	0	2,000	0	0	0
<i>Misc. Revenue</i>	0	0	0	0	0
TOTAL	\$ 232,086	\$ 238,701	\$ 291,010	\$ 301,605	\$ 249,000
EXPENDITURES:					
<i>Personnel</i>	\$ 17,274	\$ 13,409	\$ 19,020	\$ 19,180	\$ 21,300
<i>Operations</i>	309,529	69,871	219,182	185,370	206,054
<i>Capital</i>	155,859	119,998	869,010	139,701	858,000
<i>Debt Service</i>	0	0	0	0	0
<i>Inter-Fund Transfers</i>	0	0	0	0	0
TOTAL	\$ 482,662	\$ 203,278	\$ 1,107,212	\$ 344,251	\$ 1,085,354
Revenue Over (Under)					
Expenditures	\$ (250,576)	\$ 35,423	\$ (816,202)	\$ (42,646)	\$ (836,354)
End. Cash Balance					\$ 255,573

SUPPORTING DETAIL FOR TIF #2 ACCOUNT

	FTE YEARS 19-20	FTE YEARS 20-21	ACTUAL 18-19	BUDGET 19-20	EST.ACT. 19-20	BUDGET 20-21
Personnel Detail						
<i>City Administrator</i>	0.05	0.05				
<i>P & D Director</i>	0.10	0.10				
<i>Regular Salaries</i>			\$ 11,125	\$ 15,000	\$ 16,500	\$ 17,000
<i>Unused Sick Time</i>			136	250	200	300
<i>Group Insurance</i>			1,959	3,500	2,200	3,700
<i>Retiree Health Insurance</i>			0	0	0	0
<i>Health Savings Plan Contribution</i>			189	270	280	300
TOTAL FTE YEARS	0.15	0.15				
TOTAL PERSONNEL			\$ 13,409	\$ 19,020	\$ 19,180	\$ 21,300
Operations Detail						
<i>Engineering Fees</i>			\$ 0	\$ 1,000	\$ 500	\$ 1,000
<i>Legal Fees</i>			1,581	18,000	5,000	15,000
<i>Professional Fees</i>			0	15,000	2,000	18,000
<i>Lease/Rent Expense</i>			0	3,000	0	3,000
<i>Membership Dues</i>			650	700	650	700
<i>Training</i>			347	2,000	400	1,500
<i>Loan Interest Subsidies</i>			0	0	0	0
<i>Building Renovation Fund - Committed</i>			58,885	114,782	139,120	96,154
<i>Building Renovation Fund - Uncommitted</i>			0	50,000	25,000	50,000
<i>Misc. Equipment</i>			0	1,500	1,000	1,500
<i>Miscellaneous Expense</i>			8,408	13,200	11,700	19,200
TOTAL OPERATIONS			\$ 69,871	\$ 219,182	\$ 185,370	\$ 206,054
Capital Detail						
<i>Purchase:</i>						
<i>Building/Land</i>			\$ 0	\$ 40,000	\$ 0	\$ 40,000
<i>Improvements</i>			101,462	673,000	88,701	673,000
<i>Demolition/Remediation</i>			0	0	0	0
<i>Improvements Engineering</i>			18,536	146,010	51,000	135,000
<i>Improvements Legal</i>			0	10,000	0	10,000
TOTAL CAPITAL			\$ 119,998	\$ 869,010	\$ 139,701	\$ 858,000
Debt Service Detail						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL DEBT SERVICE			\$ 0	\$ 0	\$ 0	\$ 0
Inter-Fund Transfer Detail						
<i>N/A</i>			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INTER-FUND TRANSFERS			\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES			\$ 203,278	\$ 1,107,212	\$ 344,251	\$ 1,085,354