FY 19-20

ADOPTED BUDGET

CITY OF DONALSONVILLE

MAY 1, 2019

To: Donalsonville City Council

From: Steve Hicks

Subject: Budget Message

Date: April 26, 2019

REVENUES AND EXPENDITURES

The proposed FY 19-20 City budget reflects a total of $5,625, 707 in projected revenues and $5,833,601 in projected expenditures. $207, 894 will be allocated from fund balance and working capital carryover to provide funding for approved expenditures and transfers. Overall, the budget will decrease by $433,815 with a reduction in the General Fund budget by $167,561 with a reduction in all other funds by $266.164.

No increase is expected in General Property Taxes, primarily due to the expectation that Hurricane Michael effects may result in no assessment increases and may even cause a reduction in these taxes. On the other hand, economic activity influenced by repairs and reconstruction of homes and businesses damaged as a result of the hurricane is expected to continue through the next fiscal year. we are projecting an increase in Local Option Sales Taxes of $23,759. Accordingly increases in General Business Licenses and Building Permits have increased and are expected to continue into the next fiscal year as well resulting in an estimated $22,966 increase in these fees. Projected court fines are reduced by $28,765.

General Fund grant revenues are impacting the budget as follows accounting for the primary reason for reduction in projected general fund revenues of $164,530. USDA funding for police cars will be completed in the current fiscal year and LMIG Grant funds have been received for a two-year period and will be used for street projects as determined by the City Council.

USDA Grant/Loan Funds for Police Cars	($120,000)
LMIG Grant Funds for Street Projects	(44,530)
Net Grant Funds projected decrease FY 19-20	($164,530)

A CHIP Grant in the amount of $300,000 has also been awarded to the City that will go into effect in August 2019. The is will be for eligible homeowners to make needed repairs to housing structures.

Projected salaries are expected to increase by $11,028. Salaries will provide for an average increase of 3% to be determined through merit evaluations, however, no merit increases will be implemented for 6 months except as otherwise approved by policy and/or the Council. Total related payroll taxes and benefits will be reduced by $23,833 from efforts made in the previous year to requote and rework those packages.

2018-19 Budget	Total	2019-20 Budget	Total
Health Insurance	$395,454	Health Insurance	$373,918
FICA	133,422	Property/Liability	136,418
Workers Comp	81,778	Workers Comp	77,257
Retirement	129,760	Retirement	128,988
Total	$740,414	Total	$716,581
		Change	($ 23,833)

Debt service expenditures include an allocation of $21,375 in the General Fund to pay the loan portion of the USDA Grant for police cars ($95,000 Loan/$25,000 Grant).

Capital outlay in the General Fund includes $35,098 for firefighting equipment, body cameras for police, and replacement of dumpsters in the Sanitation Department. SPLOST operations will provide funds for City Hall Improvements, police cameras, and equipment for fire protection and public works operations. Projected SPLOST 5 revenues of $270,404 will provide $68,162 to purchase this equipment and $174,626 in debt service payments. Excess funds will be utilized to reimburse the General Fund for construction of the new fire station that was incurred in the amount of $388,507. Debt service payments will be made from SPLOST 5 funds as follows:

-Three Notch Electric Interest Free Loan-New Fire Station.
Balance: $240,000 Annual Payment: $30,000
-Ameris Bank Equipment Finance Program-Vehicles & Equipment
Current Balance: $620,634 Current Annual Payment: $144,626

TSPLOST collections began in October 2018 and have accumulated approximately $140,000. Revenue for FY 19-20 is estimated at $282,293. As in the past, accumulated LMIG funds on hand will be combined with these funds to complete a $121,775 LMIG project. Other TSPLOST funds will be allocated to future road projects as determined by the Council. TSPLOST funds will be collected over a five-year period.

In Water/Sewer operations, the water line improvements project will be closed out. The total project was $816,894 and partially funded by a $500,000 CDBG Grant. This will result in a reduction of $585,759 in the budget. The budget includes an increase in debt service by $102,958 for one year as the result of refinancing the debt in 2016. An allocation is also made to purchase a 10-year warranty on the existing water registers in the amount of $68,000.

The Gas Fund budget includes an allocation of $250,000 to construct a new gas line to service customers in the industrial park and loop the entire city system. There is an estimated 7-year payback on this project.

A significant item that should be noted is that transfers have been made from the Water/Sewer Fund in the amount of $90,000 and from the Gas Fund in the amount of $259,860 to the General Fund. While these transfers are in line with the value of the services contributed to these areas by General Fund operations, these transfers were not built into the rate structure in the past. It will be crucial to address this issue by adjusting the rate structures to include the transfers or positioning the General Fund so that it does not rely heavily on these sources for future budgeting requirements.

The City budget incorporated the implementation of E-Donalsonville to provide quality lower-cost wireless broadband internet services to the citizens of Donalsonville and the surrounding area. Over the past year the project has been implemented and the system is operational. We are continuing efforts to expand the customer base with an application for an ESB license through the FCC. This year's budget of $138,500 reflects operational costs that include a full-time staff member and other licensing and support costs. The City will continue to utilize current utility billing operations and customer support to reduce overhead. Operating funds are currently being supplemented by Gas Fund reserves until such time that funds are available to reimburse the Gas Fund.

FUND BALANCES & WORKING CAPITAL

The net effect of the budget operations for FY 18-19 and FY 19-20 on fund balances and working capital is shown below.

GENERAL FUND	**FY 18-19**	**FY 19-20**
FUND BALANCE SUMMARY	**PROJECTED**	**PROPOSED**
TOTAL REVENUE	3,387,095	3,166,735
TOTAL EXPENSES	3,361,864	3,166,735
SURPLUS/(DEFICIT)	25,231	-
BEGINNING FUND BALANCE	923,012	948,243
ENDING FUND BALANCE	948,243	948,243
WATER/SEWER	**PROJECTED**	**PROPOSED**
WORKING CAPITAL SUMMARY		
TOTAL REVENUE	1,487,969	983,134
TOTAL EXPENSES	1,529,912	1,018,641
SURPLUS/(DEFICIT)	(41,943)	(35,507)
BEGINNING OPERATING CAPITAL	994,980	953,037
ENDING OPERATING CAPITAL*	953,037	917,530
GAS FUND	**PROJECTED**	**PROPOSED**
WORKING CAPITAL SUMMARY		
TOTAL REVENUE	380,196	345,842
TOTAL EXPENSES*	568,996	817,291
SURPLUS/(DEFICIT)	(188,800)	(471,449)
BEGINNING OPERATING CAPITAL	1,242,188	1,053,388
ENDING OPERATING CAPITAL	1,053,388	581,939
TOTAL FUND BALANCE/WORKING CAPITAL	**2,954,668**	**2,447,712**
SPLOST BALANCE	(99,652)	(53,668)
TOTAL AVAILABLE FUND BALANCES	**2,855,016**	**2,394,044**
SPECIAL REVENUE FUND (DDA)	(2,122)	(2,122)
SOLID WASTE FUND	-	-
eDONALSONVILLE	(231,436)	(231,436)
NET AVAILABLE FUND BALANCES	**2,621,458**	**2,160,486**

			FY 19-20
			PROPOSED
		GENERAL FUND	BUDGET
	310000	General Property Taxes	
	311100	Regular Digest	1,007,093
	311185	Railroad Ad Valorem Tax	1,150
	311195	FIFA/Cost Recovery	-
	311250	Timber Tax	1,811
	311310	Motor Vehicles	25,449
	311315	Motor Vehicles TVAT	52,764
	311320	Mobile Home Taxes	3,061
	311600	Real Estate Transfers (intangible)	7,241
	311710	Franchise Tax-Electric	180,876
	311750	Franchise Tax-Cable	15,883
	311760	Franchise Tax-Telephone	17,969
	311770	Franchise Tax-Other	-
		Total	1,313,297
	313000	General Sales & Use Taxes	
	313100	Local Option Sales Taxes	318,784
		Total	318,784
	314000	Selective Sales & Use Taxes	
	314200	Malt Beverage Tax	92,804
	314300	Liquor Tax	-
		Total	92,804
	316000	Business Taxes	
	316100	Business & Occupation Taxes	51,344
	316200	Insurance Premium Tax	189,940
	316210	Insurance Claim Proceeds	1,528
	316305	Tourism	-
		Total	242,812
	319000	Pen & Int on Delinquent Taxes	
	319010	Interest on Delinquent Taxes	1,000
		Total	1,000
	321000	Business License & Permits	
	321110	Beer Licenses	-
	321810	General Business Licenses	21,657
		Total	21,657

		FY 19-20 PROPOSED BUDGET
	GENERAL FUND	
322000	Non-Business Licenses/Permits	
322110	Building Permits	22,427
322200	Yard Sale Permits	125
	Total	22,552
	Intergovernmental Revenues	
330000	Federal Government Revenues	-
331114	USDA-Police Cars (Grant/Loan)	-
334124	Fire Truck Grant	-
	Total	-
	State Government Grant	
334000	School/County Grants	65,000
334100	LMIG Grant	-
	Total	65,000
342000	Public Safety	
342220	Fire Calls	-
342920	Fire Recovery	2,124
342910	School Crossing	3,246
342915	Hurrican Michael	-
343300	State Road Maintenance Fees	-
	Total	5,370
344000	Utilities	
344110	Sanitation Fees	545,358
344115	ROCK Revenue	35
344120	TFS Salary Reimb-County	-
	Total	545,393
351000	Fines	
351015	Restitution	-
351120	Stat Fines & Forfeitures	35,000
351130	Probation Fees	8,000
351160	Municipal Fines & Forfetures	28,000
351910	Board Fees	-
	Total	71,000
352210	Confiscated Funds	5,000
352220	State Forfeitures	5,000

		FY 19-20 PROPOSED BUDGET
	GENERAL FUND	
361000	Interest Revenues	
361010	Revenue-Use of Money	33,158
	Total	33,158
	Contributions & Donations	
370000	Donations-Police Dept	1,305
370030	Donations-Fire Dept	3,715
370040	Donations-DDA	-
	Total	5,020
		-
380000	Miscellaneous Revenue	
380020	Work Comp Reimbursements	-
382000	Rents & Royalties	
382020	Rental Income (Pst Office/Verizon)	54,630
382025	Pavilion Rental	200
	Total	54,830
383000	Other Misc Charges	
383030	Miscellaneous Charges	8,058
	Total	8,058
	Interfund Transfers	
391000	Transfer- W & S	90,140
391110	Transfer- Gas Fund	259,860
391120	SPLOST Revenue-Seminole County	-
391140	Transfer-Reserves	-
	Total	350,000
392000	Proceeds of General Fixed Assets	
392100	Sale of Used Equipment	1,000
392200	Sale of Used Equipment-Street	5,000
	Total	6,000
	TOTAL GENERAL FUND REVENUE	3,166,735
	TOTAL REVENUE	3,166,735

		General Government	FY 19-20
			PROPOSED
			BUDGET
	401320	City Administrator	
	110	Salaries & Wages	99,100
	142	Emp Cont to Insurance	-
	143	Emp. Cont to Social Sec	8,009
	148	Other Retirement	12,189
	313	Auto Expense	6,900
		Total City Administrator	126,198
	401410	Election Holders	1,937
	401510	Financial Administration	
	110	Salaries & Wages (17)	113,152
	118	Mayor & Council	25,800
	122	Overtime	-
	142	Emp Cont to Insurance	19,138
	143	Emp. Cont to Social Sec	8,516
	147	Workers Compensation	577
	148	Other Retirement System	116,799
	210	Office Supplies	350
	221	Materials & Supplies	8,000
	229	Sundry	2,500
	311	Postage	2,250
	321	Printing	2,100
	333	Dues & Subscriptions	13,737
	336	Chamber of Commerce	41,080
	337	Advertising	8,550
	345	Telephone/Internet	3,749
	351	Computer Maintenance/Software	58,874
	352	legal fees	855
	353	Bookkeeping Fees	21,340
	356	Professional Services	16,250
	365	City park	-
	366	Repairs Building & Equipment	5,368
	372	Travel & School	39,122
	511	Insurance	8,011
	535	Machinery (Lease/Purchase)	6,000
	555	Bank Charges	100
	720	Historical Preservation	-
	731	Library Support	320
	732	SWGAAPDC	-
	940	Machinery Capital Outlay	-
		Total Financial Administration	522,538
	401530	Legal	
	352	Legal Fees	6,296

		Total Legal	6,296
		General Government	FY 19-20
			PROPOSED
	401565	General Government Buildings & Plant	
	341	Heat, Lights, Water	12,102
	364	Janitorial	3,384
	366	Repair Buildings & Equipment	1,500
	369	Repair /Maintain Rental Property	1,500
	920	Structures/Cap. Outlay	-
	940	Machinery/Capital Outlay	-
		Total Buildings & Plant	18,486
	480000	Other Financing Uses	
	481000	Interfund Transfers	
	820	Operating Transfers-Out	-
	488990	Overage/Shortage	
	990	Budget	-
		Total General Government	675,455

			FY 19-20
			PROPOSED
			BUDGET
	410000	Judicial	
	412650	Municipal Court	
	110	Salaries & Wages	49,883
	142	Employers Con. To Insurance	7,100
	143	Employers Con. To Soc Sec	1,894
	221	Materials & Supplies	-
	351	Computer Maintenance/Software	-
	356	Professional Services	1,725
	940	Machinery/Capital Outlay	-
		Judicial Total	60,602

			FY 19-20
			PROPOSED
			BUDGET
	420000	Public Safety	
	423210	Police Administration	
	110	Salaries & Wages	478,724
	122	Overtime	80,693
	142	Emp Cont to Insurance	111,907
	143	Emp. Cont to Social Sec	42,762
	147	Workers Compensation	19,177
	221	Materials & Supplies	22,200
	226	Uniforms	4,320
	229	Sundry	864
	231	Gas, Oil & Grease	60,204
	235	Animal Control	2,500
	236	Supplies-Fund Day PD	1,920
	310	Maintenance Agreements	15,516
	311	Postage	180
	321	Printing	216
	345	Telephone/Internet	7,000
	356	Professional Services	500
	372	Travel & School	14,000
	511	Insurance	20,518
	723	State forfeiture Expense	2,000
	736	Drug Task Force	1,000
	794	Pre-Employment Testing	200
		Total Police Administration	886,401
	423220	Probation Department	
	110	Salaries & Wages	36,314
	122	Overtime	6,414
	142	Emp. Cont to Insurance	6,900
	143	Emp. Cont to Social Sec	3,157
		Total Probation Department	52,785
	423226	Custody of Prisoners	
	391	Medical Expense	-
	392	Prisoner Meals	2,922
	394	Jailer Services	42,621
		Total Custody of Prisoners	45,543
	423230	Traffic Control	
	865	DUI Test Charges	20
		Total Traffic Control	20
			FY 19-20

			PROPOSED
			BUDGET
	423260	Police Station Buildings & Plant	
	341	Heat, Lights, Water	8,097
	366	Repair Buildings & Equipment	2,226
	920	Structures/Cap Outlay	-
	940	Machinery/Capital Outlay	10,000
		Total Buildings & Plant	20,323
	47000	DEBT SERVICE	
	478000	Debt Service	
	620	Interest Charges	21,375
		Total Debt Service	21,375
		Total Police	1,026,447

			FY 19-20
			PROPOSED
			BUDGET
	420000	Public Safety	
	423510	Fire Administration	
	110	Salaries & Wages	366,649
	122	Overtime	59,322
	142	Emp Cont to Insurance	86,205
	143	Emp. Cont to Social Sec	31,652
	147	Worker's Compensation	16,541
	220	Fire Equip. Testing/Certification	3,001
	221	Materials & Supplies	12,960
	226	Uniforms	9,875
	227	Fire Ext. & Supplies	340
	229	Sundry	-
	231	Gas, Oil & Grease	9,833
	311	Postage	135
	312	Freight	225
	333	Dues & Subscriptions	864
	337	Advertising	452
	345	Telephone/Internet	13,412
	351	Computer Maintenance/Software	2,000
	366	Repairs Building & Equipment	5,000
	372	Travel & School	8,000
	391	Medical Expense	1,000
	396	Linen Service	1,509
	511	Insurance	8,377
	534	Fire Hydrant Rental	-
	921	Fire Recovery Expense	-
		Total Fire Administration	637,352
	423570	Fire Station Buildings & Plant	
	341	Heat, Lights, Water	9,126
	366	Repair Buildings & Equipment	5,525
	940	Machinery/Capital Outlay	1,566
		Total Fire Station Bldings & Plant	16,217
		Total Fire	653,569

			FY 19-20
			PROPOSED
			BUDGET
	430000	Public Works	
	434210	Highways & Streets	
	110	Salaries & Wages	134,294
	122	Overtime	1,076
	142	Emp Cont to Insurance	43,059
	143	Emp. Cont to Social Sec	9,886
	147	Workers Compensation	16,914
	221	Materials & Supplies	1,200
	228	Street Signs	1,500
	229	Sundry	500
	231	Gas, Oil & Grease	21,000
	312	Freight	96
	345	Telephone/Internet	710
	357	Insect Fogging	5,760
	366	Repairs Building & Equipment	5,000
	368	Repairs & Maintenance-System	5,000
	397	Machine Hire	-
	398	Tree Service	1,500
	511	Insurance	3,140
	533	Equipment Rental	500
	940	Machinery/Cap. Outlay	-
		Total Highways & Streets	251,135
	434260	Street Lights	
	342	Exterior Lighting	80,144
	940	Machinery/Cap. Outlay	-
	434265	Buildings & Plant	-
		Total Lights Bldgs Outlay	80,144
		Total Streets	331,279

			FY 19-20
			PROPOSED
			BUDGET
	430000	Public Works	
	434310	Sanitary Administration	
	110	Salaries & Wages	147,463
	122	Overtime	4,966
	142	Emp Cont to Insurance	52,818
	143	Emp. Cont to Social Sec	11,241
	147	Workers Compensation	19,400
	221	Materials & Supplies	2,000
	229	Sundry	500
	231	Gas, Oil & Grease	27,395
	311	Postage	1,100
	511	Insurance	5,496
		Total Sanitary Administration	272,379
	434332	Sanitation Buildings & Plant	
	341	Heat, Lights, Water	-
	366	Repair Buildings & Equipment	5,000
	535	Machinery (lease/Purchase)	-
	940	Machinery/Cap. Outlay	12,000
		Total Buildings & Plant	17,000
	434335	Repairs Building & Equipt	
	434530	Solid Waste Disposal	
	395	Landfill fees	-
	867	Tipping Fees to Sem Co T/S	130,004
		Total Solid Waste Disposal	130,004
		Total Sanitary	419,383
		Total General Fund Expenses	3,166,735

	TSPLOST	FY 19-20
	$1,411, 067 PROJECTED (5YRS)	BUDGET
310000	Taxes	
313000	General Sales & Use Taxes	
313200	SPLOST Revenue	282,293
334100	LMIG GRANT	89,060
361010	Revenues from Use of Money	3,500
391000	Transfers	-
391195	Capital Leasing/Loans	-
	Total	374,853
430000	Public Works	
434210	Highways & Streets	
940	Machinery/ Cap. Outlay	121,775
	Total	121,775
	Surplus/(Deficit)	253,078
	Beginning Fund Balance	142,418
	Ending Fund Balance	395,496

1500	SPLOST V	BUDGET
	(08/15)	5/31/2020
310000	Taxes	
313000	General Sales & Use Taxes	
313200	SPLOST Revenue	269,676
361010	Revenues from Use of Money	728
391000	Transfers	-
391195	Capital Leasing/Loans	-
	Total	270,404
401510	Financial Administration	
940	Machinery/Cap. Outlay	39,778
	CITY COUNCIL TECHNOLOGY UPGRADE/CITY H	
	Total	39,778
480000	OTHER FINANCING USES	
481000	INTERFUND TRANSFERS	
820	Operating Transfers-Out	-
	TRANSFER TO GENERAL FUND	
	Total	-
423260	Police Stations, Bldgs & Plant	
940	Machinery/ Cap. Outlay	12,500
	CAMERAS $25,988/VOICE RECORDER $8,000	
	Total	12,500
470000	DEBT SERVICE	
478000	Debt Service	
620	Payments	30,000
	FIRE STATION/3 NOTCH LOAN	
	Total	30,000
420000	Public Safety	
423510	Fire Administration	
940	Machinery/ Cap. Outlay	8,500
	NEW FIRE STATION	
	Total	8,500
470000	DEBT SERVICE	
478000	Debt Service	
620	Payments	144,626
	EQUIPMENT FINANCING	
	Total	144,626
430000	Public Works	
434210	Highways & Streets	
940	Machinery/ Cap. Outlay	35,000
	PW EQUIPMENT LOC ADVANCE	
	Total	35,000

	SPLOST OUTLAY SUMMARY	BUDGET
		5/31/2020
	Surplus/(Deficit)	-
	Beginning Fund Balance	(95,220)
	Ending Fund Balance	(95,220)
	(due City $388,507)	

E-DONALSONVILLE	FY 19-20
FUND	PROPOSED
Revenues/Customers 45/65/95	132,000
Revenues/Contracts	-
Equipment Rental/Purchase	-
Installation/Setup Fees	6,500
Total	138,500
Transfer from General Fund	
Revenue from Use of Money	-
Total Sources	138,500
Special Revenue Fund	USES
E-Donalsonville Administration	
Salary-Clerical	-
Salary-Maintenance	47,078
Salary-Attorney	-
Emp Cont to Insurance	8,714
Emp. Cont to Social Sec	3,534
Other Retirement System	-
Postage, Ptg, Office Supplies	-
Advertising	-
Materials & Supplies	4,500
Sundry	1,000
Postage	500
Telephone/Internet	24,849
Legal Fees	1,500
Spectrum Licensing	17,500
Bookkeeping Fees	-
Engineering Fees/Consulting	7,000
Professional Services	-
Repairs Buildings & Equipment	
Meter Repair	-
Travel & School	1,885
Insurance	-
Upgrades	-
Total Administration	118,060
Bldg & Plant	
Heat, Lights, Water	-
Repairs-Building & Equipment	-
Equipment Replacement	-
Repairs & Maintenance-System	20,440
Total	20,440

Total E-Donalsonville	138,500

	Water Sewer Fund-Sources	PROPOSED
		FY 19-20
334119	CDBG Grant Revenue	-
344210	Water Revenue	456,334
344220	Sewer Revenue	461,753
344230	Penalties & Reconnect Fees	49,920
344240	Tapping Fees-Water	5,180
344241	Tapping Fees-Sewer	1,700
344250	Sprinkler Fees	7,032
344260	Overpayments	-
361010	Revenue from Use of Money	350
380000	Miscellaneous Revenue	-
383000	Other misc Charges	-
383030	Miscellaneous Charges	865
383130	Recoveries	-
990	Budget	35,507
	Total Revenue & Sources	1,018,641

	Water Sewer Fund-Uses	PROPOSED
		FY 19-20
430000	Public Works	
434430	Sewer Administration	
111	Salary-Supervisor	18,194
113	Salary-Clerical	6,619
116	Salary-Maintenance	16,252
117	Salary-Attorney	-
122	Overtime	414
142	Emp Cont to Insurance	9,569
143	Emp. Cont to Social Sec	3,132
147	Workers Comp	2,146
219	Postage, Ptg, Office Suppplies	1,195
221	Materials & Supplies	1,000
229	Sundry	200
233	Truck Expense	2,500
312	Freight	100
317	Advertising	300
345	Telephone/Internet	465
346	Power Purchased	4,500
354	Engineering Fees	15,000
368	Repairs & Maintenance-System	15,000
372	Travel & School	1,500
511	Insurance	17,406
533	Equipment Rental	500
861	DNR Fines	100
940	Machinery/Capital Outlay	7,500
	Total Sewer Administration	123,592
434335	Bldg & Plant	
222	Chemicals	10,000
223	Lab Expense	10,000
341	Heat, Lights, Water	48,000
342	Exterior Lighting	-
348	Sludge Disposal	5,000
366	Repairs-Building & Equipment	7,000
368	Repairs & Maintenance-System	9,000
	Total Sewer Bldgs & Plant	89,000
470000	Debt Service	
478000	Debt Service	
620	Interest Charges	-
	Total Sewer	212,592

	Water Sewer Fund-Uses	PROPOSED
		FY 19-20
430000	Public Works	
434410	Water Administration	
111	Salary-Supervisor	18,194
113	Salary-Clerical	6,619
116	Salary-Maintenance	16,252
122	Overtime	414
142	Emp Cont to Insurance	9,569
143	Emp. Cont to Social Sec	3,132
147	Workers Comp	2,146
219	Postage, Ptg, Office Supplies	750
221	Materials & Supplies	2,000
229	Sundry	100
233	Truck Expense	4,500
312	Freight	100
317	Advertising	200
346	Power Purchased	6,200
354	Engineering Fees	14,692
372	Travel & School	1,500
511	Insurance	10,538
533	Equipment Rental	300
555	Bank Charges	100
820	Operating Transfer Out	90,140
861	DNR Fines	100
	Total Water Administration	187,546
434430	Bldg & Plant	
222	Chemicals	5,000
223	Lab Expense	8,000
341	Heat, Lights, Water	14,000
361	Pipes Mains & Meters	68,000
366	Repairs-Building & Equipment	7,500
368	Repairs & Maintenance-System	48,000
536	Depreciation	-
	Total Water Bldgs & Plant	150,500
470000	Debt Service	
478000	Debt Service	
620	Interest Charges	182,344
640	Decrease in General LTD	285,659
940	Machinery/Cap. Outlay	-
	Total	468,003
	Total Water	806,049
	Total Water Sewer	1,018,641

	GAS FUND	FY 19-20
		PROPOSED
340000	Charges for Services	
344000	Utilities	
344410	Gas & Gas Tax Revenues	343,242
344420	Gas Tapping Fees	1,250
990	Budget	455,872
	Total Fees/Reserves	800,364
360000	Investment Income	
361010	Revenue from Use of Money	350
380000	Miscellaneous Revenue	1,000
	Total Sources	801,714
	GAS FUND	FY 19-20
		PROPOSED
434810	Gas Administration	
113	Salary-Clerical	13,237
116	Salary-Maintenance	68,892
122	Overtime	827
142	Emp Cont to Insurance	19,138
143	Emp. Cont to Social Sec	6,255
147	Workers Compensation	1,124
219	Postage, Ptg, Office Supplies	1,500
221	Materials & Supplies	1,500
222	Chemicals	1,000
225	Gas Purchased	133,864
229	Sundry	250
233	Truck Expense	3,500
234	Service Parts	750
311	Postage	2,000
345	Telephone/Internet	1,600
354	Engineering Fees	16,000
367	Meter Repair	2,000
372	Travel & School	1,000
511	Insurance	6,633
820	Operating Transfers Out	259,860
	Total	540,930
434825	Gas Bldg & Plant	
341	Heat, Lights, Water	1,361
366	Repairs-Building & Equipment	2,500
368	Repairs & Maintenance-System	10,000
940	Machinery/Cap. Outlay	262,500
	Total	276,361
	Total Gas Fund	817,291

	Solid Waste Fund	BUDGET
		FY 19-20
340000	Charges for Services	
344000	Utilities	
344154	County Fees	10,827
344155	City Fees	6,607
	Total	17,434
430000	Public Works	
434510	Solid Waste & Recycling Administration	
353	Bookkeeping Fees	-
393	Contractual Services	-
556	Compliance Regulatory	17,434
	Total Solid Waste	17,434

		DDA	
		SPECIAL REVENUE FUND	FY 19-20
			BUDGET
	310000	Taxes	
	314000	Hotel/Motel Taxes	28,805
	990	Budget	-
		Total	28,805
	460000	Housing & Development	
	467500	Economic Development & Assistance	
	143	Emp. Cont to Social Sec	1,377
	511	Insurance	-
	734	Transfer Station Grants	-
	737	Downtown Development	23,312
	738	Tourism	4,116
	743	Incubator Expense	-
	940	Machinery/Cap. Outlay	-
		Total	28,805