



St. Joseph CITY OF

2020-2021
Fiscal Year Budget



Memorandum

TO: Mayor Garey and City Commissioners

FROM: John Hodgson, City Manager

RE: 2019-2020 Fiscal Year Budget

DATE: May 8, 2020

Attached for your review and consideration is the recommended 2020-21 Fiscal Year Budget for all city operating funds. In addition to the operational budgets, the updated Six-Year Capital Maintenance and Improvement Plans, which list recommended maintenance and enhancement projects, is also included.

Background

This is an unusual budget in a time where our usual touchstones for budgetary and operational projections are disrupted and uncertain. Since March, the lives and livelihoods of our residents, taxpayers and community members have been severely disrupted by the health and economic effects of the COVID-19 pandemic. The state and nation have begun to re-open, and hopefully economic activity will resume safely.

The last two months have been so impactful that it takes a moment to remember that when the pandemic struck, we were already in the middle of a busy and challenging year.

- The \$13 million water plant project was in progress;
- Lake Michigan levels rose, causing issues not only on the shoreline but also increasing river levels, flooding streets and properties and complicating calculations needed to move forward on the Combined Sewer Overflow storage project;
- The Downtown Master Plan project was moving forward to completion;
- Design work was underway on the Kingsley-Orchard-Morton and Langley Avenue multi-phase projects, the first major infrastructure projects resulting from the Asset Management Plan;
- Large construction projects, particularly at Spectrum Health Lakeland, the Berrien County Jail, and Leco Corporation, as well as United Federal Credit Union later in the year, required coordination and inspection;

- New state regulations required investigation work on water system services, and the new requirement to replace privately owned lead services had to be incorporated into project plans;
- The Dunham Lift Station replacement took place;
- Work to rehabilitate the ravine interceptor was underway;
- A FEMA effort to significantly alter flood maps, incorporating new designations for wave action in coastal areas, began;
- Fall storms caused a reappraisal of policies regarding private construction of shore protection on public property, as well as a significant City investment in maintaining and expanding the shore protection at the Water Plant and constructing revetments in coordination with private property owners.

The constant drumbeat of pandemic news, regulations, reactions, the shift to remote work, evolving public health advice, and the broad cessation of economic activity lowered a thick veil that palpably separates “before” from “after” and makes this list read like a history lesson. But although some of these efforts had been completed, the majority of these projects and issues are still underway, with staff actively involved in continuing to move them forward.

The City Charter requires that a budget be presented to the City Commission in April, and a public hearing held and the budget reviewed and approved in May, and we cannot delay. Many communities in the state are in this position, and we are reminded that budget are plans that are subject to amendment, and this year we should expect that as we internally review the budget, we will likely request that the City Commission make formal amendments to the budget more frequently.

Comments on State Shared Revenues

State of Michigan General Fund revenues are principally from income taxes and sales taxes. The state estimates revenues for its present and upcoming budget years at conferences in January and May; the May conference this year is on Friday, May 15. Unfortunately, this is too late to be helpful in our budgeting process.

Moreover, the May revenue conference is timed so the state has good information from income tax receipts, as these are due in April. As you know, this year the due date for state income tax payments has been advanced to July 15, so there will not be good income tax data for the May 15 conference. Sales tax revenues for the remainder of the year and for next year are also clearly uncertain; much will depend on how quickly it is possible to re-open the economy, on business and consumer ability and confidence to spend, and whether Federal aid to the state may be made available to backfill lost revenues.

The bulk of the City’s General Fund state shared revenues are constitutional revenue sharing, based on sales taxes. These will automatically reflect changes in the actual sales tax receipts. Statutory revenue sharing is approved annually by the state.

The state is likewise in an awkward position with regard to budget timing, as the budget is to be presented to the Governor by July 1; clearly there will still be a great deal of uncertainty for the remainder of the current state fiscal year and for the next year. We understand the state is considering an August conference, to have an opportunity to make adjustments closer to the October 1 beginning date of the state's fiscal year.

In addition to revenue sharing for the General Fund, the state also allocates transportation funds for local roads. These have been forecast to increase, in part due to projected growing allocations of state general fund revenues in future years. These, too, can be reviewed by the state and adjusted to match its resources and priorities.

Assumptions

We always attempt to budget conservatively, in the sense of estimating revenues a little low and expenditures a little high, but in view of the additional uncertainty we all face, we have taken this to a greater extent this year.

2019-2020 Projected General Fund Budget Assumptions

- We assumed that the June state constitutional revenue sharing payments would be reduced by 50% from their previously projected levels. This reduced revenues by approximately \$50,000.
- We assumed there would be, essentially no additional revenues beyond those currently received in all categories of building permits, parking meter revenues, parking fines, and recreation programs, as construction activity had been largely halted, we have not installed parking meters, we have had no need for regular parking enforcement, and it is unclear whether recreational programs will be possible.
- Although we did not count on any additional revenues in these areas, we did continue to budget for these activities so they are authorized to take place as appropriate.

2020-21 Projected Budget Assumptions

- We assumed a 20% reduction in both constitutional and statutory state revenue sharing, reducing anticipated revenues by \$179,500.
- We assumed much reduced parking revenues, down an additional 11% from the actual 2019-20 revenues to date.
- We budgeted for summer events and activities to continue as usual although it is not clear what will be possible under future guidelines.
- Based on updated budget projections from the state in the next few weeks—imperfect though they will likely be—and as the next six weeks unfold, we will learn more about what activities are possible and refine this budget, to be amended in June before the beginning of the fiscal year on July 1.

Asset management and infrastructure has been a tremendous focus in the current year and will be in the upcoming year. The water plant improvement project, now nearing completion, has been a 2-year effort. We have been saving and planning for the Kingsley-Morton-Orchard infrastructure project which has just begun, and for the Langley project that will begin next spring.

The three-year Asset Management Plan project, which concluded with a series of public meetings in 2017, indicated that an additional 2.55 mills would be necessary to fund street maintenance and improvements and this was levied for the first-time two years ago and the funds are being used for maintenance activities and construction work. This millage for streets, in conjunction with the continued long-planned rate increases in the water and sewer funds, will allow street and utility maintenance and replacement work to be coordinated and implemented in the most efficient and cost-effective manner, while keeping the need for debt issuance to a minimum.

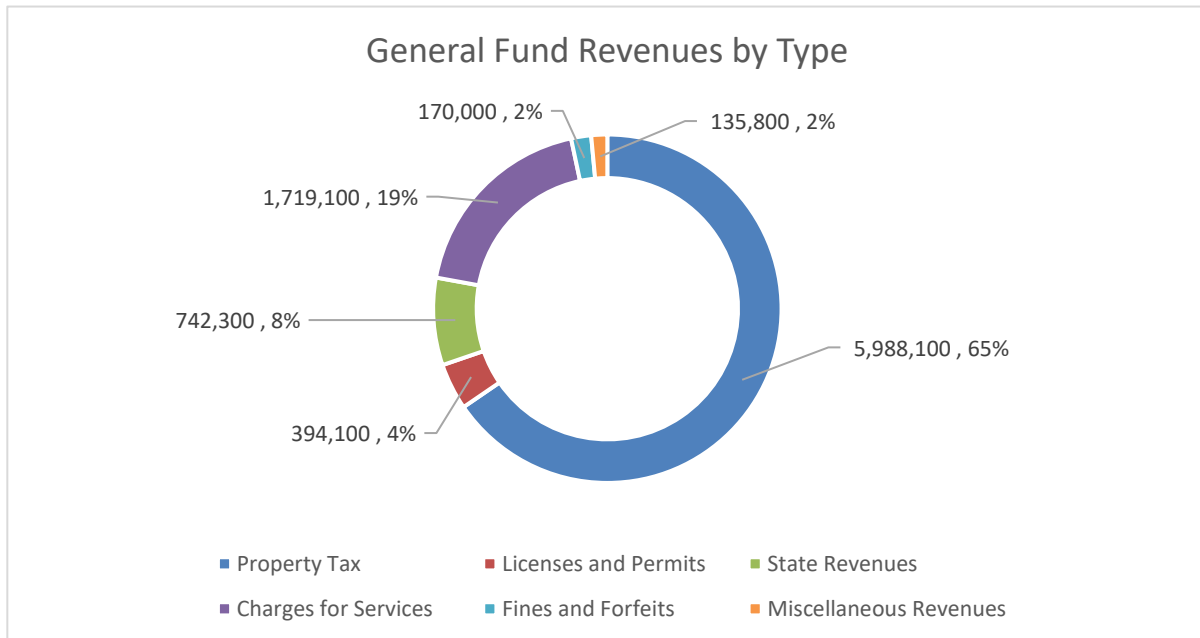
There are still major issues related to infrastructure that are unresolved, including changing state regulations regarding water systems that could impose very significant costs and the results of our continuing inflow and infiltration reduction efforts on the ravine interceptor and the flow monitoring, which will have an impact on the amount and therefore the cost of combined sewer storage that must be designed and built.

It is worth noting that over the last several years constant change or potential change at the state level, in legislation and regulation, has taken an increasing amount of staff time. It is important that we communicate with and work with our elected officials to help them understand the impact of proposals on local residents and communities so they can make the best, most informed decisions as they represent us. It goes without saying that beginning in March 2020, federal and state guidance and requirements regarding the coronavirus pandemic have required constant vigilance and flexibility.

Relations between local governments are strong, bolstered by their regular contact and cooperation through venues such as the Chief Elected Officials meetings and the Strategic Leadership Council sessions.

GENERAL FUND OVERVIEW

Revenues - Core governmental functions, such as public safety, parks and recreation, inspections, economic development, planning and zoning, general government, and street lighting are funded through the General Fund. The primary revenue source to support these services is property taxes (65%), with charges for services (19%), and state revenues (8%) also being significant sources of revenue for the General Fund.



Property Taxes

General Fund tax revenues are projected to be up for 2020-21 by \$230,000, which is nearly 4% over anticipated 2019-20 levels. Somewhat less than half of this is due to inflationary increases on property values, which were capped at 1.9% by the state; the remainder is due to “uncapping” of value on property that changes ownership; new construction of \$5.2 million (although more than half of this was offset by \$3 million in taxable value removed from the rolls); and the end of the Brownfield capture for the Lookout Point apartment project, which will contribute \$59,000 in General Fund revenue.

On the whole, the General Fund’s total revenues are projected to increase by \$26,100 or 0.28%. This rate is less than the rate of increase in tax revenues because other revenue sources are comparatively lower. Most significant are the decreases in state revenue sharing and budgeted service fee revenues (including parking, recreation and inspections). The General Fund’s largest revenue source, the property tax base, under state law is slow to gain or lose and provides a stable base for the upcoming year. Communities that rely heavily on income taxes or sales taxes are in a much more volatile situation.

The proposed general operating millage rate remains unchanged at 11.5 mills, along with the dedicated street millage at 3.55 mills. As the street millage is a designation of a portion of the authorized general operating millage, the total levied under the general operating authority is 15.0500 mills, within 0.5681 mill of the maximum allowable.

The total debt service millage is proposed to be reduced by 0.4300 mill from the 2019 levy. This is partially due to the December 2019 expiration of the 1998 CSO 0.38 millage; the remaining 0.05 mill reduction is due to the remaining debt service levy falling from 0.75 mill in 2019 to 0.70 mill in 2020. Other millages are proposed to be unchanged. The maximum allowable levies, proposed levies, and resulting revenues and potential amounts left unlevied are summarized in the following table:

2020-21 Maximum Allowable Millage Levy*

Function	Maximum Allowable Levy**	Maximum Tax Revenue	Proposed 2020 Levy	Proposed Tax Revenue	Unlevied Tax Revenues
General Fund			11.5000	\$5,677,300	
Street Improvement			3.5500	1,752,500	
Total General Operating	15.6181	\$7,710,300	15.0500	7,429,800	280,500
Rubbish Removal	2.3786	1,174,200	1.8774	926,800	247,400
Library Operating	0.7833	386,700	0.7833	386,700	
Municipal Band	1.5669	773,500	0.2500	123,400	650,100
Airport Authority	0.2500	123,400	0.2444	120,600	2,200
Millage Levy	20.5969	\$10,168,100	18.2051	8,987,900	1,180,200
Debt Service (as needed to cover debt)	N/A		0.7000	\$349,200	
Total Millage Levy	20.5969	\$10,168,100	18.9051	9,337,100	831,600

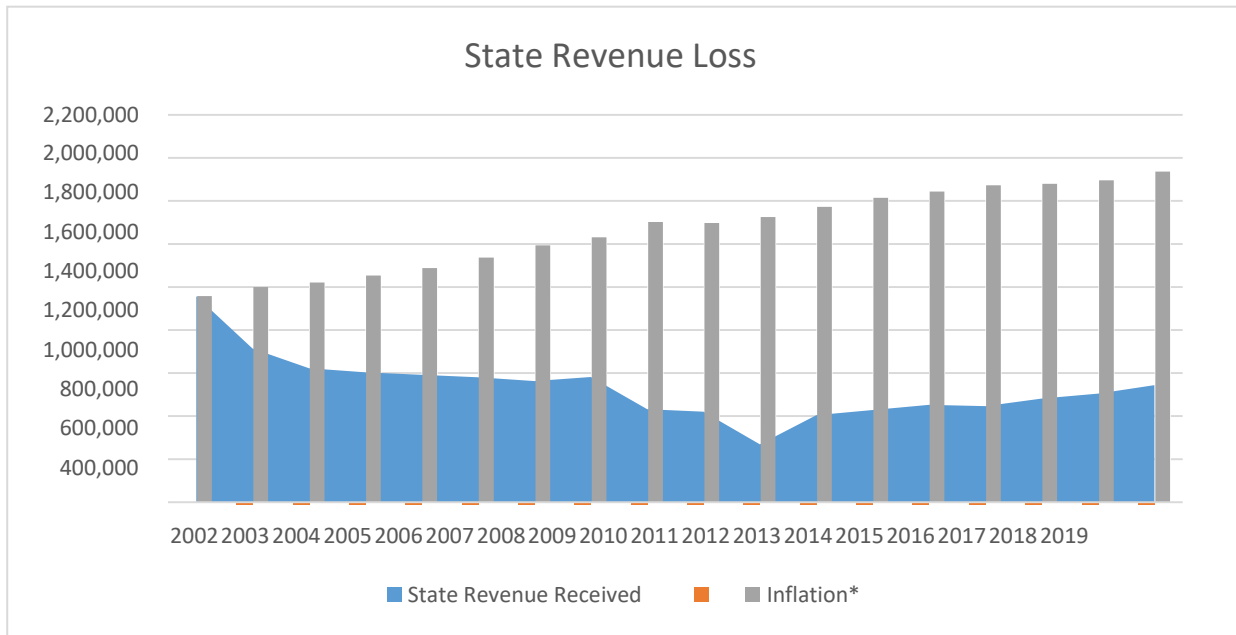
*Property tax revenues are calculated based on 2020 Ad Valorem values and are reduced for Renaissance Zone exemptions and Brownfield captures.

** Maximum allowable levies reflect cumulative Headlee millage reduction fractions.

State Shared Revenues

In FY 2001-02 The City's state shared revenue apportionment was more than \$1.3 million. At 22% of total revenues, it was a significant revenue source for the City's General Fund. Since that time, state shared revenues declined significantly. For FY 2019-20 the City's state shared revenue was originally budgeted to be \$971,900 – a drop of 28% before considering inflation, and it is now projected to be 10.6% of General Fund revenues. Our revised estimate for FY 2019-20 is \$919,700¹, or 10.1% of General Fund revenues, and next year we are budgeting receipts of \$792,400, or 8.6% of General Fund revenues. Again, we are presuming 20% losses in state revenue sharing for FY 2020-21.

¹ . Note that the budget figure is \$1,005,200; the additional amount is funding provided by the state to partially offset legislation that greatly reduced personal property tax revenue to communities, and which is not a reflection of traditional state shared revenue. Likewise, the 2020-21 budget figure of \$877,400 includes this partial offset for lost personal property taxes.



* FY 01/02 total State Shared Revenue received, increased each year by the Proposal A inflation factor. 2019-2020 "received" amount estimated.

Fund Balance

The General Fund is projected to end FY 2019-20 with net expenditures greater than revenues of approximately \$67,600. However, this includes \$578,900 from the 2018-19 fiscal year that was determined to be above the target general fund balance following the completion of the audit and transferred to the Capital Improvement Fund; the operating surplus for FY 2019-20 is \$511,300. For FY 2020-21, net expenditures greater than revenues are \$96,200 although this is due to Inspection activity expenses exceeding revenues, and these activities have a reserved balance which offsets losses. The following transfers out to other funds are included in these projections:

Fund	2019-2020	2020-2021
Local Streets	230,000	230,000
Cemetery	50,000	60,000
Rubbish	200,000	185,000
Asset Management	4,500	0
Capital Improvements	578,900*	0
Lighthouse	25,000	25,000
Total Transfers Out	1,088,400	500,000

Due to the uncertain effects of the pandemic, the FY 2020-21 budget was developed based upon a more conservative than usual estimation of revenues and expenditures. In this case, "conservative" means we estimate revenues a little on the low side and expenses a little on the high side. The General Fund is anticipated to close FY 2020-2021 with a Fund Balance of \$2.88

million, which on the surface equates to 31% or 4 months of expenditures. However, that number is overstated since it includes fund balance attributable to building inspection activities, which is not available for other activities. Our target fund balance is two months of operating expenditures (excluding building inspection activities when reserved funds are available), plus one year's debt service payments.

OTHER FUNDS

Water and Sewer Funds - The Water and Sewer operating budgets are based on increases in both the water and sewer rates. These increases are primarily due to necessary capital improvement projects, including projects identified in the Water Plant Strategic Capital Improvement Plan, as well as lead service replacement and the combined sewer overflow storage both mandated by the State and/or Federal governments. As a result of these utility rate increases, the average city water/sewer customer with a 5/8 inch meter will see an approximately 10% overall increase in their total quarterly water/sewer bills (6.9% in water rates and 7% in sewer rates and 25% in system development rates); for a resident using 20 units of water per quarter this would be an additional \$5.73 per month. It is important to note that we anticipate continuing rate increases in future years to continue to fund this work, and we are seeking funds from other sources (grants, state and federal allocations) and low interest loans to keep local costs as low as possible. The City and Authority jointly consulted on water rates several years ago to consider how to best fund needed work and determined on this plan to increase rates each year rather than having a large immediate increase.

The three-year water plant improvement project, projected to cost approximately \$13 million, is approaching completion of its construction period and will be completed in 2020. While we are working to pay for street improvements on a cash basis without borrowing, water system improvements are largely being financed through rates which will repay low-interest loans through the Drinking Water Revolving Fund (DWRP). Sewer improvements are likewise funded through user charges and financing.

Debt Service Fund - The remaining Debt Service levy is calculated to generate revenue needed to make scheduled debt service payments. A 0.05 mill reduction is being recommended for 2020; the millage will be reduced from .75 mills to .7000 mills. The 1996 CSO millage of .3800 mills has expired. This millage was used to cover the debt service on two State Revolving Fund loans which will continue through 2023 and 2025. Debt Service Fund reserves are sufficient to cover these annual payments totaling about \$230,000 through FY 2022-23. After which, the General Fund will need to cover this debt.

Rubbish Fund – Rubbish expenditures are up for FY 2020-21. We anticipate that revenues will surpass expenditures in this year and the next, even though we recommend reducing the transfer from the General Fund to the Rubbish Fund by \$15,000. You will recall from earlier in this letter that the proposed Rubbish Fund levy is .5012 mills less than the maximum allowable; this represents more than \$220,000 of potential tax revenue that is not levied. The Rubbish Fund levy could be increased so that no transfer from the General Fund is necessary. Staff does not propose doing so. It would also be possible to shift part of the millage from the

General Fund to the Rubbish Fund so the fund clearly takes care of itself. We believe it is better to leave the General Fund subsidizing the Rubbish Fund to a degree; in years where the Rubbish Fund has a positive experience the saved funds can be retained by the General Fund and are more available to benefit our taxpayers than if they are in a special purpose fund.

Street Improvement Fund – The projected ending fund balance in the Street Improvement Fund for June 2019 is \$4,037,000; for June 2020 it is \$3,311,700. The majority of this is due to the 2.55 mill increase designated for streets; this fund is, as intended, building in order to be able to pay the street portion of infrastructure improvements on Kingsley Avenue, Morton Avenue, Orchard Avenue, and Langley Avenue beginning in the coming fiscal year.

SIX-YEAR CAPITAL IMPROVEMENT PLAN

Those projects proposed within the Six-Year Capital Improvement Plan for FY 2020-2021 are included as part of the Capital Improvement budget; the anticipated fund balance at June 30, 2020 to begin that budget is \$1.8 million. Please refer to the Six-Year Capital Improvement Plan for additional details regarding major projects identified for Fiscal Year 2020-2021, as well as current and subsequent years. It is important to note that over past years the capital improvement plan has been arranged to allow the City Commission to select projects based on community needs at the time, and this practice was repeated in the current budget process. Due to the uncertain economic situation, a number of desirable projects were pushed forward, and even significant projects that remain slotted in the FY 2020-21 budget, such as the Whirlpool Compass Fountain improvement project and the Maids of the Mist Rehabilitation (both which are potentially largely grant funded) are not considered fully greenlighted; we will return to the City Commission before proceeding to ensure the projects are reviewed with the best possible information regarding the changing economic situation.

DEBT MANAGEMENT

At present the City has more than \$31 million in debt outstanding, which was used to fund major infrastructure projects, including projects to eliminate combined sewer overflows. The City is under Federal mandates to complete this work, and we have been fortunate to fund much of this debt through low interest loans and grant programs. We were also able to fund \$13 million of Water Plant improvements through State financing at favorable rates. State statutes limit the amount of installment purchase agreement (IPA) debt that governmental entities may issue to 1.25% of their taxable value and the amount of general obligation (GO) bond debt, exclusive of interest, to 10% of their state equalized value. The City of St. Joseph's outstanding debt at June 30, 2020 is well below the debt limits in both categories.

Debt Margin at June 30, 2020

2020 Taxable Value*	\$496,418,591
IPA Debt Limit (1.25% of TV)	\$6,205,232
IPA Debt at June 30, 2020	\$481,633
IPA Debt Margin	\$5,723,599
2020 State Equalized Value	\$606,294,900
GO Debt Limit (10% of SEV)	\$60,629,490
GO Debt at June 30, 2020	\$5,099,808
GO Debt Margin	\$55,529,682

* Adjusted Renaissance Zone Tax exemptions.

The majority of this debt is in revenue bonds funded by the water and sewer systems. The General Fund has approximately \$413,804 in outstanding bonds, all of which is associated with the construction of the Bluffside project, now known as the Silver Beach Center and Whirlpool Centennial Park. The last of these bonds will be paid in 2023 and then the General Fund will be debt free.

The City anticipates additional borrowing will be necessary to complete the final phases of the Combined Overflow Separation Project and to keep the city in compliance with State and Federal mandates, as well as for water supply improvements.

OBSERVATIONS

It is again worth repeating, for a generation or more our community has benefitted a great deal from the work and investment made by the residents who came before us, who provided us with buildings, streets and infrastructure. While these facilities were relatively new, they did not require major maintenance and we became accustomed to this as a normal condition. It is not; and as these facilities age it is clear that increased maintenance and replacement work must be carried out and we are taking on this work.

Since 1999 the City has made significant efforts to approve streets and infrastructure, and done very good work. Our residents can be justifiably proud of our community's success in improving fire flows and reducing combined sewer overflows. During this time our residents have invested a great deal in these improvements. But with the additional rigorous analysis provided by the Asset Management Plan, it is clear that we have more work to do to maintain our system and meet evolving state requirements, particularly the new requirement to replace privately owned lead water services as well as the public services. We have been replacing public water services as part of our infrastructure projects for 20 years but now must go back and determine what work on private property must be completed

It seems clear that expanding the Asset Management Plan work beyond streets, water lines and sewer mains, to other public facilities, is necessary to help us determine and prioritize the efforts needed to maintain these assets as well. We will work toward that end. Our staff is already investigating and taking advantage of programs to increase energy efficiency and reduce operating costs.

CONCLUSION AND NEXT STEPS

We will continue to improve our operations, learning from our citizens and our employees, and partnering with local organizations and communities with the goal of providing effective, efficient services and maintaining our community as a home that we all wish to be a part of.

The 2020-21 Fiscal Year Budget as presented has been available for public review on the city website. As noted in the City Commission agenda item correspondence accompanying this letter and budget, several corrections have been made to that initial draft and the budget as considered is available from the city website as part of the packet and will be refreshed to these locations as well.

On Monday, May 11, 2020, the City Commission will hold a Public Hearing to take public comments on the proposed 2020 millage rates. After the Public Hearing is closed, the City Commission will be asked to consider approving the 2020-21 Fiscal Year Budget, including amendments to the 2019-20 Fiscal Year Budget and to give a first reading to the 2020 Appropriations Ordinance. The second and final reading of the 2020 Appropriations Ordinance is proposed to take place during the Monday, May 18, 2020 regular meeting of the City Commission.

I would like to thank the City Commission and staff for their guidance and insight throughout the year which informed the development of this draft budget. I would particularly like to thank Finance Director Deb Koroch for the countless hours she has put into this effort. We were very fortunate this year in that we began work on the budget earlier than in past years and the budget was largely complete at the time that the coronavirus pandemic forced dramatic changes in service delivery and our ability to work in person.

I cannot praise highly enough the work of the city staff during this incredibly challenging period. Our employees have continued to respond to emergencies, maintain essential public utilities, and find creative ways to continue our operations and support our residents while working within public health recommendations and executive orders that have added new levels of difficulty to almost every effort. Our residents have been incredibly understanding of the challenges we all face and have taken the temporary changes in operations in stride. We very much look forward to the day when we can see you all in person again.

Table of Contents

Overview - Letter from the City Manager

General Budget Information

Budget Guidelines	iii
Fund Explanation	iv
Fund Balance Comparison	vii
Outstanding Debt Service	viii

General Fund

General Fund Revenue.....	1
Budget Stabilization Fund	3

Permanent Funds

Cemetery Perpetual Care.....	4
Library Endowment.....	5

Special Revenue Funds

Major Streets	6
Local Streets.....	7
Municipal Streets	8
Cemetery Fund.....	9
Depot Fund	10
Rubbish Collection Fund	11
Brownfield Redevelopment Fund	12
Downtown Development Authority Fund	13
Law Enforcement Training Fund	14
Drug Forfeiture Fund	15
Library Fund	16
Band Fund	17

Debt Service Fund

Debt Service Fund	18
-------------------------	----

Capital Project Funds

Capital Improvement Fund	19
Capital Maintenance Fund	21
Asset Management Fund	22
Kingsley, Morton and Orchard Construction Fund.....	23
State Street Construction Fund	24
Langley Reconstruction Fund.....	25
CSO Project Fund	26
Library Capital Project Fund.....	27
Lighthouse Improvement Fund.....	28

Business Type Funds

Sewer Fund 29
Water System Fund..... 30
City System Development Fund..... 31
Marina Fund..... 32

Internal Service Funds

Moor Pool Fund 33
Self-Insurance Fund 34
Employee Health Care Self Insurance Fund..... 35

City of St. Joseph Budget Guidelines

Good stewardship of public funds requires the establishment of standards of fiscal responsibility; the City of St. Joseph follows the following budget guidelines:

- Except for the Capital Improvement funds, all budgets are for one year and lapse at the end of the fiscal year.
- The budget shall be balanced by fund.
- Balanced by fund is defined as revenues plus fund balance must be equal to or greater than expenditures. Fund Balance is normally reserved for approved capital improvements or one-time expenditures.
- The budget will provide for adequate maintenance of capital assets and equipment and for their orderly systematic replacement.
- The City will maintain a budgetary control system to help it adhere to the budget.
- Internal Service Funds shall be self-supporting.
- Enterprise Funds shall be self-supporting, including debt service and reserves for capital improvements.
- Capital Improvement project budgets will be adopted on a project basis at the inception of the project, and are appropriated for the duration of the project.
- Although not required by state law, internal service and enterprise funds will be budgeted for cost control and administrative purposes.
- The City will seek to maintain minimum reserve levels in all major funds. Minimum recommended reserve levels will be determined based on the annual operational cost, cash flow requirements, debt service, and capital improvement reserve needs of each fund.
- Property taxes are the major source of revenues for several operating funds, and as such, these funds require minimum expendable reserves equal to at least three months operating expenses in order to have sufficient cash flow between property tax collection cycles. Funds where the major source of revenue is property taxes include; the General Fund, the Street Improvement Fund, the Rubbish Fund, the Library Fund, the Debt Service Fund and the Band Fund.
- Other Funds with revenue streams that are recurring and/or seasonal, shall maintain reserves recognizing those revenue cycles.

Explanation of City of St. Joseph Funds

The **General Fund** is the main operating fund of the City; core governmental services are funded through the General Fund. The primary sources of revenue are local property taxes, state revenue sharing, and fees and charges for services, including administration fees paid by other funds to the General Fund. The vast majority of all City expenses are accounted for through the General Fund, which covers a wider range of activities than any other fund.

PERMANENT FUNDS

The **Cemetery Perpetual Care Fund** is used to account for money held by the City for the perpetual care of the cemeteries. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the City to be invested. The interest earned on the investments is expendable fund balance and may only be used for the maintenance of the cemeteries.

The **Library Endowment Fund** is used to account for money held by the City in trust for the purpose of providing additional funds to the Library solely for the purchase of circulating materials. The non-expendable fund balance contains the amounts placed with the City to be invested. The interest earned on these investments is expendable and may only be used as stated above.

SPECIAL REVENUE FUNDS

The **Major Street Fund** is used to account for the receipt and expenditure of State motor fuel taxes, which are earmarked by law (Act 51, PA 1951) for Major Street and highway purposes and State Trunk line maintenance contracts.

The **Local Street Fund** is used to account for the receipt and expenditure for Local Street and highway purposes in accordance with Act 51, PA 1951. Revenue sources include State motor fuel taxes and general fund appropriations to this fund.

The **Street Improvement Fund** is used to account for committed revenue for the necessary projects and capital improvements to City streets and highways.

The **Cemetery Fund** is used to account for revenues and expenditures authorized by the Cemetery Board of Trustees.

The **Depot Fund** is used to account for the revenues and expenditures collected to maintain and improve the railroad depot.

The **Rubbish Fund** is used to account for revenue restricted for the purpose of the removal of solid waste including rubbish, recycling, as well as, leaves, brush, sweepings, etc. from streets.

The Brownfield Redevelopment Fund is used to account for the revenues and expenditures of the authority.

The Downtown Development Authority Fund is used to account for the revenues and expenditures of the authority.

The Drug Law Enforcement Fund is used to account for property seized in the violation of controlled substances statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds restricted to enhance law enforcement efforts.

The Criminal Forfeiture Fund is used to account for property seized in the violation of criminal statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. Remaining funds are restricted to enhance law enforcement efforts.

The Justice Training Fund is used to account for revenue received in the form of State Grants and are restricted for police training purposes only.

The Band Fund is used to account for restricted revenue for operating and long-term maintenance the Municipal Band and Municipal Band shell.

The Library Fund is used to account for restricted revenue for the operation of the library. The library board is responsible for budgeting and expending the library funds.

DEBT SERVICE FUNDS

The Debt Service Fund is used to account for the payment of interest and principal on voter approved long-term general obligation debt other than that payable from special assessments and revenue bond debt issued for and serviced primarily by an enterprise fund.

CAPITAL IMPROVEMENT FUNDS

The Capital Improvement Fund is used to account for the construction of capital assets not funded by the issuance of debt.

The Capital Maintenance Fund is used to account for the maintenance of capital assets which are not considered routine operational expenses.

The Lighthouse Improvement Fund is used to account for all revenue assigned for future maintenance of the St. Joseph Lighthouse.

The Library Capital Improvement Fund is used to account for all assigned revenue received for the construction and preservation of capital assets.

Road Project Funds; the City creates separate Capital Improvement Funds to account for specific infrastructure projects where dollars from several different funds are necessary to complete the project. Once the project is completed, the temporary fund will be closed.

ENTERPRISE FUNDS

The Sewer Fund is used to account for the revenues and expenses of the sewer system operations. Capital Assets are recorded within the fund and depreciation is charged.

The Water System Fund is used to account for the revenues and expenses of the operations of the water system. Capital Assets are recorded within the fund and depreciation is charged.

The City Water Fund is used to account for the revenue and expenses associated with the city's infrastructure. Capital Assets are recorded within the fund and depreciation is charged.

The Marina Fund is used to account for the revenues and expenses for the operation of the City Marina. Capital Assets are recorded within the fund and depreciation is charged.

INTERNAL SERVICE FUNDS

The Motor Pool Fund is an Internal Service Fund established to provide vehicles, vehicle maintenance and materials to other funds and departments.

The Self Insurance Fund is an Internal Service Fund established to collect revenues from various other funds and provide those funds with unemployment, workers compensation and other like insurance benefits.

The Employee Health Care Fund is used to collect revenues from various other funds and employees and to account for payment to health care providers on behalf of city employees; including premiums, administration fees and self-funding costs.

FEDUCIARY FUNDS

The Employee Retirement Fund is used to account for the employee pension system.

City of St. Joseph
Fund Balance Comparison

Fund	FY 2018-19 Audited Year End	FY 2019-20 Net Revenue/ Expenditures	FY 2019-20 Projected Year End	FY 2020-21 Net Revenue/ Expenditures	FY 2020-21 Proposed Year End
FUND BALANCES					
General Fund	\$3,054,400	(\$67,600)	\$2,986,600	(\$96,200)	\$2,890,400
Cemetery Perpetual Care	\$120,700	\$1,200	\$121,500	\$1,000	\$122,900
Library Endowment	\$712,100	(\$14,000)	\$698,000	(\$17,000)	\$681,000
Major Streets	\$1,562,200	\$163,400	\$1,725,500	(\$152,100)	\$1,573,400
Local Streets	\$481,400	\$85,200	\$566,800	(\$100,500)	\$466,300
Street Improvement	\$3,200,200	\$836,700	\$4,037,000	(\$725,300)	\$3,311,700
Cemetery	\$169,400	(\$44,400)	\$125,400	(\$50,600)	\$74,800
Depot	\$208,100	\$600	\$208,800	(\$6,700)	\$202,100
Rubbish	\$100,100	\$4,100	\$104,300	\$4,500	\$108,800
Brownfield Redevelopment	\$270,200	(\$187,000)	\$83,200	\$2,100	\$85,300
Downtown Development	\$42,700	\$4,500	\$47,200	\$4,700	\$51,900
Budget Stabilization	\$1,000,000	\$0	\$1,000,000	\$0	\$1,000,000
Justice Training	\$5,400	\$1,200	\$6,700	\$0	\$6,700
Drug Forfeiture	\$3,600	(\$1,000)	\$2,600	(\$1,000)	\$1,600
Library	\$414,600	\$48,200	\$462,600	(\$17,800)	\$444,800
Band	\$243,700	(\$50,300)	\$193,600	\$7,100	\$200,700
Debt Service	\$828,900	(\$900)	\$827,900	(\$209,000)	\$618,900
Capital Improvement	\$2,534,200	(\$687,500)	\$1,846,600	(\$1,370,700)	\$475,900
Capital Maintenance	\$0	\$0	\$0	\$0	\$0
Asset Management	\$44,000	(\$7,200)	\$36,800	\$200	\$37,000
CSO Project Fund	\$123,000	(\$3,500)	\$120,400	0	\$120,400
Library Capital Improvement	\$265,100	\$46,500	\$311,600	\$21,100	\$332,700
Lighthouse Fund	\$117,800	\$25,000	\$142,800	\$25,000	\$167,800
CASH BALANCES					
Sewer Operating	\$1,102,000	\$2,308,200	\$3,410,200	(\$2,566,500)	\$843,700
Water Operating	\$4,090,900	(\$533,100)	\$3,557,800	\$309,000	\$3,866,800
Water Improvement	\$1,838,600	(\$700,000)	\$1,138,600	\$199,400	\$1,338,000
Marina	\$905,600	\$41,000	\$946,600	\$25,900	\$972,500
Motor Pool	\$959,800	(\$31,300)	\$928,500	(\$163,000)	\$765,500
Self-Insurance	\$467,900	\$77,000	\$544,900	\$148,200	\$693,100
Health Care	\$1,058,000	(\$122,600)	\$935,400	(\$215,300)	\$720,100
Grand Totals	\$25,924,600	\$1,192,400	\$27,117,900	(\$4,943,500)	\$22,174,800

Debt Service Schedule - All Funds

Debt	Reference	Issue Date	Final Payment	Beginning Balance July 1, 2020	20-21 Principal	20-21 Interest	Total 20-21	Ending Balance 6/30/2021	Fund
By Issue									
Bluffside IPA	Bluffside	8/8/2008	8/8/2023	413,804	111,341	16,707	128,048	302,463	101 General
Jet vac IPA	Jet Vac	5/15/2019	5/1/2023	67,829	67,829	918	68,747	0	661 Motor Pool
CSO Capital Improvement Bonds	5190-01	9/26/2002	10/1/2023	372,410	95,000	8,123	103,123	277,410	301 CSO Fund
CSO Capital Improvement Bonds	5190-02	3/25/2004	4/1/2025	626,902	120,000	13,322	133,322	506,902	301 CSO Fund
CSO UTGO STJOE2011RFG	2011 CSO	11/22/2011	5/1/2027	2,105,000	245,000	84,644	329,644	1,860,000	301 CSO Fund
CSO Sewer System Jr Lien Bonds	5322-01	9/21/2009	4/1/2030	131,000	10,000	3,275	13,275	121,000	590 Sewer Fund
CSO Sewer System Jr Lien Bonds	5518-01	4/10/2012	4/1/2032	130,000	10,000	3,250	13,250	120,000	590 Sewer Fund
CSO Sewer System Jr Lien Bonds	5518-02	6/25/2013	4/1/2033	178,702	10,000	3,574	13,574	168,702	590 Sewer Fund
CSO Sewer System Jr Lien Bonds	5647-01	6/23/2017	4/1/2037	1,060,000	50,000	25,250	75,250	1,010,000	590 Sewer Fund
Sanitary Sewer System Bonds	2019 Series	9/18/2019	6/30/2045	3,310,000	85,000	98,974	183,974	3,225,000	590 Sewer Fund
Water Supply System STGOGOLT2012	2012 Series	8/28/2012	6/30/2023	240,000	80,000	6,400	86,400	160,000	591 Water System Fund
Water Supply System Jr Lien Bonds	7237-01	9/21/2009	10/1/2031	3,924,460	285,000	94,549	379,549	3,639,460	591 Water System Fund
Water Supply System Jr Lien Bonds	7286-01	1/22/2010	10/1/2031	855,000	60,000	20,625	80,625	795,000	591 Water System Fund
Water Supply System Jr Lien Bonds 1 of 2	7427-01	9/14/2018	10/1/2040	15,769,200	0	315,384	315,384	15,769,200	592 Water System Fund
Water Supply System Jr Lien Bonds 2 of 2	7427-01	9/14/2018	10/1/2040	325,800	0	6,516	6,516	325,800	592 City Water Fund
Water Capital Improvement Bonds	7236-01	9/29/2008	4/1/2030	1,755,496	155,000	43,887	198,887	1,600,496	592 City Water Fund
Land Purchase Agreement	Marina2	3/22/2010	12/31/2020	13,888	13,888		13,888	0	594 Marina
Leaf Vac Lease Agreement	LeafVac	10/8/2016	9/15/2021	32,335	21,396	810	22,206	10,939	661 Motor Pool
Berrien County Revolving Fund	BC	1/9/2001	1/9/2020	-	0	0	0	0	101 General
Grand Total Outstanding Debt				31,311,826	1,419,454	746,207	2,165,661	29,892,372	

By Type

GO/UTGP/LTGP Bonds	5,099,808
Water Revenue Bonds	20,874,460
Sewer Revenue Bonds	4,809,702
Installments and Lease	481,633
Miscellaneous	46,223
Total by Type	31,311,826

City of St. Joseph
2020-2021 Fiscal Year Budget

CITY OF ST. JOSEPH
2020-2021 Fiscal Year Budget

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 101 - General Fund				
ESTIMATED REVENUES				
101	Taxes	5,598,200	5,770,300	5,758,100
108	Licenses & permits	621,100	440,500	350,300
122	State revenues	1,032,300	1,043,900	1,005,200
157	Charges for services	1,342,900	1,361,000	1,450,100
160	Use & admissions	131,500	126,000	107,100
152	Parking admissions	276,600	285,000	205,000
161	Fines & forfeits	108,300	90,000	150,200
162	Investment income	88,800	45,800	59,200
169	Other revenue	83,200	39,000	38,100
TOTAL ESTIMATED REVENUES		9,282,900	9,201,500	9,123,300
APPROPRIATIONS				
101.000	City Commission	28,500	41,000	36,700
172.000	City Manager	242,300	256,200	269,600
215.000	City Clerk	118,500	220,200	154,300
235.000	Central Purchasing	63,300	73,800	58,400
253.000	City Treasurer	243,500	300,900	255,700
257.000	City Assessor	100,200	107,000	107,100
262.000	Elections	-	-	77,900
265.000	Buildings & Grounds	144,200	171,800	257,800
266.000	City Attorney	120,300	131,300	130,800
270.000	Personnel	83,700	87,400	95,300
336.000	Fire Department	784,700	1,013,000	794,700
345.000	Public Safety Department	2,528,300	2,933,600	2,798,400
371.000	Building Inspection Department	280,600	300,300	303,400
372.000	Code Enforcement Department	69,800	119,200	138,000
441.000	Public Works Department	264,400	287,400	239,200
447.000	City Engineer	219,500	262,800	258,600
448.000	Street Lighting	76,100	112,500	80,000
651.000	Ambulance	48,600	49,600	50,000
721.000	Community Development	107,500	125,700	116,600
728.000	Economic Development	60,000	60,000	60,000
740.000	Communications	113,900	99,100	54,900
751.000	Parks/Recreation	909,900	1,069,900	953,600
752.000	Lighthouse Operations	2,600	7,600	2,000
756.000	Recreation Programs	64,000	114,500	130,200
757.000	Ice Arena Operations	199,800	230,000	209,600
851.000	Insurance Premiums	102,400	108,000	102,500

DESCRIPTION		2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
852.000	Employee Benefits	74,300	84,100	84,100	63,100
890.000	Extraordinary Expenditures	55,100	176,500	115,000	90,000
905.000	Debt Service	25,000	25,000	25,000	-
905.200	Debt Service - Fountain	128,000	128,100	128,100	128,200
965.000	Transfers Out	1,179,900	505,000	1,103,400	500,000
TOTAL APPROPRIATIONS		8,438,900	9,201,500	9,190,900	9,300,700
NET OF REVENUES/APPROPRIATIONS - FUND 101		844,000	-	(67,600)	(96,200)
BEGINNING FUND BALANCE		2,210,400	3,054,200	3,054,200	2,986,600
ENDING FUND BALANCE		3,054,400	3,054,200	2,986,600	2,890,400
Notes to Budget: Debt Service					
	Ten Year Note Final Payment 1/20			25,000	-
	WC Fountain-Principal			106,700	111,400
	WC Fountain-Interest			21,400	16,800
	AMP Equipment			4,500	-

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 102 - Budget Stabilization				
ESTIMATED REVENUES				
162 Investment income	-	-	-	-
TOTAL ESTIMATED REVENUES	-	-	-	-
NET OF REVENUES/APPROPRIATIONS - FUND 102				
BEGINNING FUND BALANCE	1,000,000	1,000,000	1,000,000	1,000,000
ENDING FUND BALANCE	1,000,000	1,000,000	1,000,000	1,000,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 151 - Cemetery Trust Fund				
ESTIMATED REVENUES				
162 Investment income	1,200	800	1,200	1,000
TOTAL ESTIMATED REVENUES	1,200	800	1,200	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 151				
BEGINNING FUND BALANCE	119,500	120,700	120,700	121,900
ENDING FUND BALANCE	120,700	121,500	121,900	122,900

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 155 - Library Endowment Fund				
ESTIMATED REVENUES				
162 Investment income	7,000	4,500	6,000	3,000
TOTAL ESTIMATED REVENUES	7,000	4,500	6,000	3,000
APPROPRIATIONS				
965.000 Transfers Out to Operating	20,000	20,000	20,000	20,000
TOTAL APPROPRIATIONS	20,000	20,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 155	(13,000)	(15,500)	(14,000)	(17,000)
BEGINNING FUND BALANCE	725,100	712,000	712,000	698,000
ENDING FUND BALANCE	712,100	696,500	698,000	681,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 202 - Major Street Fund				
ESTIMATED REVENUES				
122 State revenues	642,900	611,000	653,200	454,500
162 Investment income	16,000	10,500	16,300	14,700
169 Other revenue	-	-	16,600	-
190 Transfers in	642,200	-	-	-
TOTAL ESTIMATED REVENUES	1,301,100	621,500	686,100	469,200
APPROPRIATIONS				
444.000 Sidewalks	-	-	4,500	-
445.000 Public Drains	24,000	36,500	43,200	37,100
447.000 City Engineer	3,500	20,600	-	-
449.000 Roads, Streets, Bridges - ACT 51	103,500	109,100	131,200	246,800
450.000 Trunkline Maintenance	12,700	32,200	23,100	22,000
474.000 Traffic Services	19,100	32,800	49,400	52,500
478.000 Winter Maintenance	106,700	134,400	115,600	146,600
485.000 Administration	5,500	6,500	5,700	5,800
903.177 Wallace Avenue Reconstruction	642,200	-	-	-
903.180 MDOT Signal Project	13,200	-	-	-
903.196 Main & Port Street Signal Modification	27,700	-	-	-
965.000 Transfers Out	232,000	150,000	150,000	110,500
TOTAL APPROPRIATIONS	1,190,100	522,100	522,700	621,300
NET OF REVENUES/APPROPRIATIONS - FUND 202	111,000	99,400	163,400	(152,100)
BEGINNING FUND BALANCE	1,451,200	1,562,100	1,562,100	1,725,500
ENDING FUND BALANCE	1,562,200	1,661,500	1,725,500	1,573,400

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 203 - Local Street Fund					
ESTIMATED REVENUES					
122	State revenues	248,400	242,000	255,600	177,300
162	Investment income	1,800	1,200	3,700	3,300
169	Other revenue	3,900	-	3,000	2,500
190	Transfers in	372,000	380,000	380,000	340,500
TOTAL ESTIMATED REVENUES		626,100	623,200	642,300	523,600
APPROPRIATIONS					
444.000	Sidewalks	600	-	-	-
445.000	Public Drains	44,700	38,700	41,900	37,100
447.000	City Engineer	3,500	21,100	-	-
449.000	Roads, Streets, Bridges - ACT 51	313,000	288,900	318,300	365,300
474.000	Traffic Services	110,300	120,700	133,800	112,900
478.000	Winter Maintenance	73,500	130,900	61,900	108,100
485.000	Administration	600	1,700	1,200	700
TOTAL APPROPRIATIONS		546,200	602,000	557,100	624,100
NET OF REVENUES/APPROPRIATIONS - FUND 203		79,900	21,200	85,200	(100,500)
BEGINNING FUND BALANCE		401,500	481,600	481,600	566,800
ENDING FUND BALANCE		481,400	502,800	566,800	466,300

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 204 - Municipal Street Fund				
ESTIMATED REVENUES				
101	Taxes	1,642,400	1,688,600	1,760,900
122	State revenues	110,900	21,700	20,000
162	Investment income	24,800	38,000	34,200
169	Other revenue	28,600	8,400	30,000
190	Transfers in	861,600	24,300	60,000
110	Federal revenues	459,600	400,000	400,000
TOTAL ESTIMATED REVENUES		3,127,900	2,181,000	2,305,100
APPROPRIATIONS				
444.000	Sidewalks	134,600	90,000	30,000
445.000	Public Drains	7,600	17,500	105,000
447.000	City Engineer	115,700	-	-
449.000	Roads, Streets, Bridges - ACT 51	-	195,600	250,000
485.000	Administration	63,000	63,000	63,000
903.178	Kingsley, Morton, Orchard Reconstruct	5,000	-	-
903.191	Water St. Retaining Wall	-	24,300	60,000
903.194	Anchors Way Drainage	-	60,000	30,000
903.195	State Street Rehabilitation	-	-	-
965.000	Transfers Out	1,415,300	893,900	2,492,400
TOTAL APPROPRIATIONS		1,741,200	1,344,300	3,030,400
NET OF REVENUES/APPROPRIATIONS - FUND 204		1,386,700	836,700	(725,300)
BEGINNING FUND BALANCE		1,813,500	3,200,300	4,037,000
ENDING FUND BALANCE		3,200,200	4,037,000	3,311,700
Notes to Budget: Transfers Out				
	Asset Management Plan Update		-	25,500
	GIS CMMS		8,700	9,400
	Equipment		6,500	-
	KOM Project		786,100	615,100
	State Street Rehab Project		7,600	172,400
	Langley Project		85,000	1,270,000
	Langley Project TIP CMAQ Funding		-	400,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 209 - Cemetery Fund				
ESTIMATED REVENUES				
122	State revenues	100	-	-
157	Charges for services	97,000	88,000	88,000
162	Investment income	1,900	1,500	1,600
169	Other revenue	1,200	-	-
190	Transfers in	55,900	50,000	60,000
158	Sales	81,100	79,200	69,700
TOTAL ESTIMATED REVENUES		237,200	218,700	222,500
APPROPRIATIONS				
567.000	Cemetery Operatings	243,500	272,400	269,900
TOTAL APPROPRIATIONS		243,500	272,400	269,900
NET OF REVENUES/APPROPRIATIONS - FUND 209		(6,300)	(53,700)	(44,400)
BEGINNING FUND BALANCE		175,700	169,800	125,400
ENDING FUND BALANCE		169,400	116,100	74,800

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 214 - Depot Fund				
ESTIMATED REVENUES				
162 Investment income	27,500	26,900	28,000	28,200
TOTAL ESTIMATED REVENUES	27,500	26,900	28,000	28,200
APPROPRIATIONS				
264.000 Buildings	5,700	88,100	27,400	34,900
TOTAL APPROPRIATIONS	5,700	88,100	27,400	34,900
NET OF REVENUES/APPROPRIATIONS - FUND 214	21,800	(61,200)	600	(6,700)
BEGINNING FUND BALANCE	186,300	208,200	208,200	208,800
ENDING FUND BALANCE	208,100	147,000	208,800	202,100

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 226 - Rubbish Collection Fund					
ESTIMATED REVENUES					
101	Taxes	868,500	889,300	894,600	931,200
122	State revenues	16,800	9,300	11,500	10,000
157	Charges for services	2,800	2,000	1,900	1,800
162	Investment income	2,900	1,000	3,700	3,300
190	Transfers in	200,000	200,000	200,000	185,000
158	Sales	100	-	-	-
TOTAL ESTIMATED REVENUES		1,091,100	1,101,600	1,111,700	1,131,300
APPROPRIATIONS					
521.000	Sanitation/Solid Waste	1,071,000	1,140,100	1,107,600	1,126,800
TOTAL APPROPRIATIONS		1,071,000	1,140,100	1,107,600	1,126,800
NET OF REVENUES/APPROPRIATIONS - FUND 226		20,100	(38,500)	4,100	4,500
BEGINNING FUND BALANCE		80,000	100,200	100,200	104,300
ENDING FUND BALANCE		100,100	61,700	104,300	108,800

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 243 - Brownfield Redevelopment Authority Fund				
ESTIMATED REVENUES				
101 Taxes	144,900	148,300	148,500	-
162 Investment income	2,400	1,700	2,400	2,100
TOTAL ESTIMATED REVENUES	147,300	150,000	150,900	2,100
APPROPRIATIONS				
728.000 Economic Development	-	-	337,900	-
728.100 Downtown Plan Implementation	100	-	-	-
TOTAL APPROPRIATIONS	100	-	337,900	-
NET OF REVENUES/APPROPRIATIONS - FUND 243	147,200	150,000	(187,000)	2,100
BEGINNING FUND BALANCE	123,000	270,200	270,200	83,200
ENDING FUND BALANCE	270,200	420,200	83,200	85,300
Notes to Budget - Tax Capture				
Brownfield Closed for FY 20-21- No capture			148,500	-

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 248 - Downtown Development Authority Fund				
ESTIMATED REVENUES				
101 Taxes	52,300	53,000	53,100	54,700
162 Investment income	500	300	600	500
TOTAL ESTIMATED REVENUES	52,800	53,300	53,700	55,200
APPROPRIATIONS				
730.000 Downtown Development	48,100	50,100	49,200	50,500
965.000 Transfers Out	5,000	-	-	-
TOTAL APPROPRIATIONS	53,100	50,100	49,200	50,500
NET OF REVENUES/APPROPRIATIONS - FUND 248	(300)	3,200	4,500	4,700
BEGINNING FUND BALANCE	43,000	42,700	42,700	47,200
ENDING FUND BALANCE	42,700	45,900	47,200	51,900

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 264 - Law Enforcement Training Fund				
ESTIMATED REVENUES				
122 State revenues	3,600	-	3,000	3,000
TOTAL ESTIMATED REVENUES	3,600	-	3,000	3,000
APPROPRIATIONS				
301.000 Police Group	2,000	-	1,800	3,000
TOTAL APPROPRIATIONS	2,000	-	1,800	3,000
NET OF REVENUES/APPROPRIATIONS - FUND 264	1,600	-	1,200	-
BEGINNING FUND BALANCE	3,800	5,500	5,500	6,700
ENDING FUND BALANCE	5,400	5,500	6,700	6,700

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 265 - Drug Law Enforcement Fund				
APPROPRIATIONS				
301.000 Police Group	500	1,000	1,000	1,000
TOTAL APPROPRIATIONS	500	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - FUND 265				
	(500)	(1,000)	(1,000)	(1,000)
BEGINNING FUND BALANCE	4,100	3,600	3,600	2,600
ENDING FUND BALANCE	3,600	2,600	2,600	1,600

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 271 - Library Fund				
ESTIMATED REVENUES				
101 Taxes	362,400	355,500	366,500	388,500
122 State revenues	24,900	21,500	24,500	22,500
157 Charges for services	6,800	6,500	5,200	6,200
160 Use & admissions	2,600	1,900	1,800	1,900
161 Fines & forfeits	142,400	135,600	140,900	124,800
162 Investment income	9,700	8,500	8,300	7,000
169 Other revenue	89,500	39,900	98,400	47,600
190 Transfers in from Endowment	20,000	20,000	20,000	20,000
144 Contribution from local unit	175,000	175,000	175,000	175,000
TOTAL ESTIMATED REVENUES	833,300	764,400	840,600	793,500
APPROPRIATIONS				
790.000 Library	724,200	749,000	724,400	739,300
965.000 Transfers Out to Building Fund	38,000	-	68,000	72,000
TOTAL APPROPRIATIONS	762,200	749,000	792,400	811,300
NET OF REVENUES/APPROPRIATIONS - FUND 271	71,100	15,400	48,200	(17,800)
BEGINNING FUND BALANCE	343,500	414,400	414,400	462,600
ENDING FUND BALANCE	414,600	429,800	462,600	444,800

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 275 - Band Fund				
ESTIMATED REVENUES				
101 Taxes	115,600	118,400	118,900	123,900
122 State revenues	2,200	1,200	1,500	1,500
160 Use & admissions	2,700	3,000	1,000	1,000
162 Investment income	2,400	1,700	2,400	2,100
TOTAL ESTIMATED REVENUES	122,900	124,300	123,800	128,500
APPROPRIATIONS				
802.000 Municipal Band	106,200	132,800	174,100	121,400
TOTAL APPROPRIATIONS	106,200	132,800	174,100	121,400
NET OF REVENUES/APPROPRIATIONS - FUND 275	16,700	(8,500)	(50,300)	7,100
BEGINNING FUND BALANCE	227,000	243,900	243,900	193,600
ENDING FUND BALANCE	243,700	235,400	193,600	200,700

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 301 - General Debt Service Fund				
ESTIMATED REVENUES				
101 Taxes	590,400	551,200	550,600	351,000
122 State revenues	26,600	12,600	13,600	13,500
162 Investment income	9,400	7,100	10,500	9,400
TOTAL ESTIMATED REVENUES	626,400	570,900	574,700	373,900
APPROPRIATIONS				
485.000 Administration	15,000	15,000	15,000	15,000
905.000 Debt Service	310,100	317,900	318,400	330,500
905.100 SRF Debt	241,900	242,200	242,200	237,400
TOTAL APPROPRIATIONS	567,000	575,100	575,600	582,900
NET OF REVENUES/APPROPRIATIONS - FUND 301	59,400	(4,200)	(900)	(209,000)
BEGINNING FUND BALANCE	769,500	828,800	828,800	827,900
ENDING FUND BALANCE	828,900	824,600	827,900	618,900
Notes to Budget: Debt Service				
UTGO Series 2011 - Principal			225,000	245,000
UTGO Series 2011 - Interest			92,600	84,700
CSO SRF 5190-01 - Principal			95,000	95,000
CSO SRF 5190-02 - Principal			120,000	120,000
CSO SRF 5190-01 - Interest			10,500	8,200
CSO SRF 5190-02 - Interest			15,900	13,400

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 401 - Capital Projects Fund					
ESTIMATED REVENUES					
122	State revenues	-	286,300	-	297,000
162	Investment income	19,500	13,100	36,400	32,800
169	Other revenue	263,600	184,500	324,900	112,500
190	Transfers in	674,000	-	578,900	-
110	Federal revenues	177,400	-	-	-
TOTAL ESTIMATED REVENUES		1,134,500	483,900	940,200	442,300
APPROPRIATIONS					
215.100	Website Redesign	-	-	-	10,000
253.000	City Treasurer	-	-	35,000	-
265.140	Public Parking	25,000	60,000	-	-
265.150	Facility Card Access	-	5,000	-	-
265.170	Lobby Security Projects	-	20,000	-	-
265.180	Multi Purpose Copiers	-	30,000	20,000	-
265.210	Facility Mechanical Improvements	50,700	150,000	-	-
265.220	Emergency Backup Power	-	20,000	-	-
265.230	Energy Efficiency Project	9,100	10,000	20,000	10,000
265.800	CC Audio Visual Equipment	-	20,000	3,500	75,000
276.520	Mausoleum Painting	-	15,000	-	-
336.200	Fire Station Building R&R	9,500	9,600	-	-
336.900	Fire Truck Refurbish	-	130,000	130,000	-
336.920	SCBA Apparatus	186,300	-	-	-
345.116	Thermal Imaging Camera	-	-	-	12,000
345.160	Body Cameras	40,600	-	-	-
345.170	Security Cameras	-	50,000	50,000	-
345.190	In-Car Computers	15,700	-	-	-
345.210	800 MHZ Radios	-	18,000	18,000	20,000
345.500	Fire Arms Replacement - Sidearms,Rifles	-	34,500	-	-
345.800	Ballistic Vests Replacement	800	-	-	-
441.110	Downtown Street Light Project	19,800	-	-	20,000
441.500	Stream Guage	-	-	17,000	-
441.520	Card Access	12,100	12,000	-	-
728.100	Downtown Plan Implementation	-	200,000	100,000	200,000
728.410	Downtown Plan	72,700	35,100	35,100	-
751.001	Parks Five Year Plan	-	-	-	20,000
751.100	Tiny Tots Park Improvements	-	-	-	20,000
751.101	RVP Flooding Repairs	1,900	-	-	-
751.190	Light up the Bluff Equipment	22,100	20,000	-	-
751.230	WPC Park Amenity Improvement	-	409,000	-	415,000
751.250	Riverview Park Plan/Study	9,200	-	-	-

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
751.260	Parking Systems	35,500	15,000	-	15,000
751.290	Riverview Park Electrical Upgrades	12,000	-	-	-
751.320	Tiscornia Beach Improvements	5,500	-	-	-
751.340	Bluff Staircase Repairs	3,800	5,000	-	-
751.360	Maids of the Mist Rehabilitation	-	100,000	5,000	180,000
751.370	Lions Park Erosion Restoration	2,000	20,000	-	-
751.375	Lions Park Drive Road End Revetment	-	-	335,000	-
751.380	Lighthouse Keepers Dwelling	-	-	8,800	-
751.500	Riverview Sanitary Improvements	-	100,000	-	-
751.510	Drinking Fountain Replacement	18,300	-	-	-
751.530	RVP Briarwood Replacement/Roadway	185,900	-	57,300	-
751.540	Howard Path Bridge Rehabilitation	-	50,000	172,000	125,000
751.560	Card Access	-	14,000	-	-
751.580	Summer Supplies	1,900	-	-	-
751.590	Riverfront Trail	-	35,000	-	10,000
757.400	Ice Arena Ceiling Removal	-	25,000	-	-
757.410	Ice Arena Dasher Board	180,400	-	-	-
757.420	Condensor Replacement	-	30,000	-	-
965.000	Transfers Out	-	60,000	621,000	681,000
TOTAL APPROPRIATIONS	920,800	1,702,200	1,627,700	1,813,000	
NET OF REVENUES/APPROPRIATIONS - FUND 401					
	213,700	(1,218,300)	(687,500)	(1,370,700)	
BEGINNING FUND BALANCE					
	2,320,500	2,534,100	2,534,100	1,846,600	
ENDING FUND BALANCE					
	2,534,200	1,315,800	1,846,600	475,900	
Notes to Budget - Transfers Out					
	To 204 - Water Street Retaining Wall		24,300	60,000	
	To 403 - Capital Maintenance Fund		596,700	621,000	

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 403 - Capital Maintenance Fund				
ESTIMATED REVENUES				
190 Transfers in	-	-	596,700	621,000
TOTAL ESTIMATED REVENUES	-	-	596,700	621,000
APPROPRIATIONS				
265.112 Fiber Optic Upgrade	-	-	-	15,000
265.121 Facilities Maintenance Items	-	-	-	52,100
265.122 Facilities Carpet Replacement	-	-	-	12,500
265.140 Public Parking	-	-	75,000	75,000
265.150 Facility Card Access	-	-	40,600	-
265.170 Lobby Security Projects	-	-	20,000	-
265.210 Facility Mechanical Improvements	-	-	165,000	150,000
265.220 Emergency Backup Power	-	-	20,000	10,000
276.520 Mausoleum Painting	-	-	9,000	-
345.114 Locker Replacement	-	-	-	25,000
441.500 Stream Gauge	-	-	-	3,400
527.000 Sewer System	-	-	140,000	-
751.002 Milton Park Improvements	-	-	-	16,000
751.005 Tiscornia Park Parking Lot Repairs	-	-	-	15,000
751.120 Fountain Repair & Replacement	-	-	-	25,000
751.190 Light up the Bluff Equipment	-	-	20,000	20,000
751.340 Bluff Staircase Repairs	-	-	5,000	5,000
751.370 Lions Park Erosion Restoration	-	-	50,000	50,000
751.500 Riverview Sanitary Improvements	-	-	-	100,000
751.592 Quonset Hut	-	-	-	15,000
757.400 Ice Arena Ceiling Removal	-	-	20,000	-
757.410 Ice Arena Dasher Board	-	-	100	-
757.420 Condensor Replacement	-	-	32,000	32,000
TOTAL APPROPRIATIONS			596,700	621,000
NET OF REVENUES/APPROPRIATIONS - FUND 403				
	-	-	-	-
BEGINNING FUND BALANCE				
	-	-	-	-
ENDING FUND BALANCE				
	-	-	-	-
Notes to Budget - Transfers In				
From Fund 401 - Capital Improvement Fund			596,700	621,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 404 - Asset Management Project Fund				
ESTIMATED REVENUES				
190 Transfers in	-	-	70,900	112,700
TOTAL ESTIMATED REVENUES	-	-	70,900	112,700
APPROPRIATIONS				
441.000 Public Works Department	-	-	78,100	112,500
445.000 Public Drains	1,000	-	-	-
536.000 Water Distribution System	500	-	-	-
TOTAL APPROPRIATIONS	1,500	-	78,100	112,500
NET OF REVENUES/APPROPRIATIONS - FUND 404	(1,500)	-	(7,200)	200
BEGINNING FUND BALANCE	45,500	44,000	44,000	36,800
ENDING FUND BALANCE	44,000	44,000	36,800	37,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 418 - Kingsley Morton and Orchard Project Fund				
ESTIMATED REVENUES				
190 Transfers in	-	-	1,885,100	1,475,100
TOTAL ESTIMATED REVENUES	-	-	1,885,100	1,475,100
APPROPRIATIONS				
441.000 Public Works Department	-	-	1,885,000	1,475,000
TOTAL APPROPRIATIONS	-	-	1,885,000	1,475,000
NET OF REVENUES/APPROPRIATIONS - FUND 418	-	-	100	100
BEGINNING FUND BALANCE	-	-	-	100
ENDING FUND BALANCE	-	-	100	200

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 419 - State Street Rehabilitation Project Fund				
ESTIMATED REVENUES				
190 Transfers in	-	-	38,000	412,000
TOTAL ESTIMATED REVENUES	-	-	38,000	412,000
APPROPRIATIONS				
441.000 Public Works Department	-	-	-	450,000
TOTAL APPROPRIATIONS	-	-	-	450,000
NET OF REVENUES/APPROPRIATIONS - FUND 419				
BEGINNING FUND BALANCE	-	-	-	38,000
ENDING FUND BALANCE	-	-	38,000	-

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 420 - Langley Reconstruction Project Fund				
ESTIMATED REVENUES				
190 Transfers in	-	-	330,000	3,290,000
TOTAL ESTIMATED REVENUES	-	-	330,000	3,290,000
APPROPRIATIONS				
441.000 Public Works Department	-	-	330,000	3,280,000
TOTAL APPROPRIATIONS	-	-	330,000	3,280,000
NET OF REVENUES/APPROPRIATIONS - FUND 420	-	-	-	10,000
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	-	-	-	10,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 450 - CSO Separation Project Fund				
ESTIMATED REVENUES				
190 Transfers in	125,400	567,600	541,400	550,000
TOTAL ESTIMATED REVENUES	125,400	567,600	541,400	550,000
APPROPRIATIONS				
904.923 CSO Monitoring/Compliance	114,000	138,000	181,900	50,000
904.924 2019 CSO Storage Project	-	-	-	500,000
904.925 I&I Removal Project	-	429,600	363,000	-
965.000 Transfers Out	16,300	-	-	-
TOTAL APPROPRIATIONS	130,300	567,600	544,900	550,000
NET OF REVENUES/APPROPRIATIONS - FUND 450	(4,900)	-	(3,500)	-
BEGINNING FUND BALANCE	128,700	123,900	123,900	120,400
ENDING FUND BALANCE	123,800	123,900	120,400	120,400

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 471 - Library Capital Project Fund				
ESTIMATED REVENUES				
169 Other revenue	8,100	-	28,400	3,000
190 Transfers in	38,000	-	68,000	72,000
Totals for Operating	46,100	-	96,400	75,000
Dept 900.000 - General Capital Outlay				
169 Other revenue	-	-	886,900	887,000
Totals for dept 900.000 - General Capital Outlay	-	-	886,900	887,000
	-	-		
TOTAL ESTIMATED REVENUES	46,100	-	983,300	962,000
APPROPRIATIONS				
790.000 Library	29,600	-	49,900	-
900.000 General Capital Outlay	-	-	886,900	887,000
905.000 Debt Service	-	-	-	53,900
TOTAL APPROPRIATIONS	29,600	-	936,800	940,900
NET OF REVENUES/APPROPRIATIONS - FUND 471	16,500	-	46,500	21,100
BEGINNING FUND BALANCE	248,600	265,100	265,100	311,600
ENDING FUND BALANCE	265,100	265,100	311,600	332,700

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 485 - Lighthouse Capital Improvement Fund				
ESTIMATED REVENUES				
169 Other revenue	2,800	-	-	-
190 Transfers in	25,000	25,000	25,000	25,000
TOTAL ESTIMATED REVENUES	27,800	25,000	25,000	25,000
NET OF REVENUES/APPROPRIATIONS - FUND 485				
BEGINNING FUND BALANCE	90,000	117,800	117,800	142,800
ENDING FUND BALANCE	117,800	142,800	142,800	167,800

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 590 - Sewer Fund					
ESTIMATED REVENUES					
157	Charges for services	299,200	275,000	279,600	280,000
161	Fines & forfeits	65,100	64,000	68,000	65,000
162	Investment income	731,300	11,200	28,900	26,000
169	Other revenue	500	-	-	-
190	Transfers in	594,600	71,600	138,800	-
158	Sales	1,531,500	1,570,000	1,700,000	1,842,800
170	Proceeds from bonds	-	3,000,000	3,367,700	-
TOTAL ESTIMATED REVENUES		3,222,200	4,991,800	5,583,000	2,213,800
APPROPRIATIONS					
447.000	City Engineer	11,400	25,100	-	-
527.000	Sewer System	1,668,900	1,687,400	1,570,900	1,693,800
904.916	Island Pointe Lift Station	-	-	100	-
904.930	Harrison Sewer Replacement	-	713,400	5,000	14,500
904.931	Dunham Lift Station Rlocation	-	-	455,000	-
904.933	Sanitary CIPP	-	150,000	110,000	-
904.934	Sewer Clean and Televis	100	97,000	-	100,000
904.940	ALCO Lift Station Renovation	-	444,000	10,000	480,000
904.941	North Pier Lift Station Replacement	-	-	-	350,000
905.000	Debt Service	40,500	118,600	173,100	300,900
965.000	Transfers Out	562,200	984,000	950,700	1,841,100
TOTAL APPROPRIATIONS		2,283,100	4,219,500	3,274,800	4,780,300
NET OF REVENUES/APPROPRIATIONS - FUND 590		939,100	772,300	2,308,200	(2,566,500)
BEGINNING FUND BALANCE		17,894,700	18,833,800	18,833,800	21,142,000
ENDING FUND BALANCE		18,833,800	19,606,100	21,142,000	18,575,500
Notes to Budget: Debt Service					
	Junior Lien Bonds 5322-01 - Principal		10,000	10,000	10,000
	Junior Lien Bonds 5518-01 - Principal		10,000	10,000	10,000
	Junior Lien Bonds 5518-02 - Principal		10,000	10,000	10,000
	Junior Lien Bonds 5647-01 - Principal'		50,000	50,000	50,000
	Junior Lien Bonds 5322-01 - Interest		3,500	3,500	3,000
	Junior Lien Bonds 5518-01 - Interest		3,500	3,500	3,300
	Junior Lien Bonds 5518-02 - Interest		3,800	3,800	3,600
	Junior Lien Bonds 5647-01 - Interest		27,800	27,800	26,500

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 591 - Water Fund					
ESTIMATED REVENUES					
157	Charges for services	151,600	130,300	165,000	150,000
161	Fines & forfeits	83,100	88,500	88,800	85,000
162	Investment income	52,500	34,500	49,600	44,600
169	Other revenue	9,800	2,500	10,900	5,000
158	Sales	4,796,800	4,916,000	4,890,000	5,487,200
Total Operating Revenue		5,093,800	5,171,800	5,204,300	5,771,800
Dept 900.000 - General Capital Outlay					
122	State revenues	-	7,650,000	6,370,300	-
110	Federal revenues	-	-	1,279,700	-
Totals for dept 900.000 - General Capital Outlay		-	7,650,000	7,650,000	-
TOTAL ESTIMATED REVENUES		5,093,800	12,821,800	12,854,300	5,771,800
APPROPRIATIONS					
447.000	City Engineer	13,700	21,300	-	-
530.000	Water Treatment Plant	2,234,400	1,834,000	2,168,000	1,817,000
536.000	Water Distribution System	1,384,800	1,708,900	1,708,000	1,819,200
540.000	Water Administration	910,700	955,800	968,800	945,200
900.000	General Capital Outlay	-	7,650,000	7,650,000	-
905.000	Debt Service	171,000	869,200	863,200	862,600
965.000	Transfers Out	-	-	29,400	18,800
TOTAL APPROPRIATIONS		4,714,600	13,039,200	13,387,400	5,462,800
NET OF REVENUES/APPROPRIATIONS - FUND 591		379,200	(217,400)	(533,100)	309,000
BEGINNING FUND BALANCE		15,462,900	15,842,300	15,842,300	15,309,200
ENDING FUND BALANCE		15,842,100	15,624,900	15,309,200	15,618,200
Notes to Budget: Debt Service					
	7237-01 Water Intake - Principal			280,000	285,000
	7286-01 Plant Improvements - Principal			60,000	60,000
	2012 Intake Additional - Principal			75,000	80,000
	7237-01 Water Intake - Interest			101,600	94,600
	7286-01 Plant Improvements - Interest			22,100	20,700
	2012 Intake Additional - Interest			8,600	6,400
	7427-01 SCIP - Interest			315,400	315,400

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 592 - City System Development Fund					
ESTIMATED REVENUES					
122	State revenues	72,200	200,000	256,100	1,867,700
162	Investment income	19,300	13,100	19,200	17,200
190	Transfers in	325,800	-	-	-
158	Sales	707,600	718,000	720,100	824,300
TOTAL ESTIMATED REVENUES		1,124,900	931,100	995,400	2,709,200
APPROPRIATIONS					
447.000	City Engineer	-	17,000	50,000	100,000
536.000	Water Distribution System	288,300	84,600	137,900	131,400
538.000	Lead Service Replacements	-	-	45,500	500,100
904.800	System Reliability Program	5,600	62,000	-	-
905.000	Debt Service	51,500	209,300	209,800	290,800
906.000	LSRP Grant Program	9,500	927,500	126,500	-
965.000	Transfers Out	465,800	576,600	1,125,700	1,487,500
TOTAL APPROPRIATIONS		820,700	1,877,000	1,695,400	2,509,800
NET OF REVENUES/APPROPRIATIONS - FUND 592		304,200	(945,900)	(700,000)	199,400
BEGINNING FUND BALANCE		7,809,000	8,113,300	8,113,300	7,413,300
ENDING FUND BALANCE		8,113,200	7,167,400	7,413,300	7,612,700
Notes to Budget: Debt Service					
	7236-01 - Water Tower - Principal		155,000	155,000	
	7236-01 - Water Tower - Interest		47,800	43,900	

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET	
Fund 594 - Marina Fund					
ESTIMATED REVENUES					
157	Charges for services	1,200	1,000	1,100	1,200
160	Use & admissions	434,600	445,000	444,700	435,000
152	Parking Adminssions	22,800	17,000	15,500	16,500
162	Investment income	9,300	6,000	10,200	9,100
169	Other revenue	700	200	1,300	200
158	Sales	181,200	162,500	101,400	134,000
TOTAL ESTIMATED REVENUES		649,800	631,700	574,200	596,000
APPROPRIATIONS					
597.000	Marina Operations	590,900	780,800	519,300	556,200
905.000	Debt Service	-	13,900	13,900	13,900
TOTAL APPROPRIATIONS		590,900	794,700	533,200	570,100
NET OF REVENUES/APPROPRIATIONS - FUND 594		58,900	(163,000)	41,000	25,900
BEGINNING FUND BALANCE		2,903,500	2,962,600	2,962,600	3,003,600
ENDING FUND BALANCE		2,962,400	2,799,600	3,003,600	3,029,500
Notes to Budget: Debt Service					
	Land Purchase - Final Payment 12/20		13,900		13,900

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 661 - Motor Pool Fund				
ESTIMATED REVENUES				
162	Investment income	1,044,400	1,032,000	1,034,000
169	Other revenue	77,900	110,000	25,000
TOTAL ESTIMATED REVENUES		1,122,300	1,142,000	1,059,000
APPROPRIATIONS				
000.000	Operations & Equipment	854,500	1,011,400	1,060,100
905.000	Debt Service	-	161,900	161,900
TOTAL APPROPRIATIONS		854,500	1,173,300	1,222,000
NET OF REVENUES/APPROPRIATIONS - FUND 661		267,800	(31,300)	(163,000)
BEGINNING FUND BALANCE		2,268,000	2,535,800	2,504,500
ENDING FUND BALANCE		2,535,800	2,504,500	2,341,500
Notes to Budget: Debt Service				
	Vactor Truck Debt - Principal		133,000	136,700
	TCF Equipment Lease - Principal		20,800	21,400
	Vactor Truck Debt Service - Interest		6,600	2,900
	TCF Equipment Lease - Interest		1,500	900
Equipment				
	Mechanic Diagnostic Software		10,000	
	Zero Turn Mower (Parks)		14,000	
	Water and Sewer Excavator Trailer			22,000
	Tamper/Cleanup Bucket for Excavator			15,000
Vehicles				
	Squad Cars		84,000	86,000
	PS Deputy Director Vehicle		39,000	
	Pickup Truck W/S		38,000	
	Front End Loader		165,000	
	Sidewalk Sweeper		30,000	
	Dump Truck		44,300	180,000
	Water Plant Vehicle			30,000
	Utility Truck - Facility Manager			62,000
	Pickup Truck - PW Director			35,000

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 677 - Self-Insurance Fund				
ESTIMATED REVENUES				
Dept 851.000 - Insurance Premiums				
162	Investment income	-	1,000	1,000
169	Other revenue	-	4,000	4,000
Totals for dept 851.000 - Insurance Premiums		-	5,000	5,000
Dept 857.000 - Unemployment				
162	Investment income	-	1,000	1,000
169	Other revenue	32,600	41,900	73,500
Totals for dept 857.000 - Unemployment		32,600	42,900	74,500
Dept 871.000 - Worker's Compensation				
162	Investment income	1,900	1,000	1,000
169	Other revenue	168,800	184,800	189,200
Totals for dept 871.000 - Worker's Compensation		170,700	185,800	190,200
TOTAL ESTIMATED REVENUES		203,300	233,700	269,700
APPROPRIATIONS				
851.000	Insurance Premiums	200	4,000	4,000
857.000	Unemployment	6,300	6,500	6,500
871.000	Worker's Compensation	118,800	146,200	111,000
TOTAL APPROPRIATIONS		125,300	156,700	121,500
NET OF REVENUES/APPROPRIATIONS - FUND 677		78,000	77,000	148,200
BEGINNING FUND BALANCE		423,200	501,300	578,300
ENDING FUND BALANCE		501,200	578,300	726,500

DESCRIPTION	2018-19 ACTIVITY	2019-20 ORIGINAL BUDGET	2019-20 AMENDED BUDGET	2020-21 APPROVED BUDGET
Fund 690 - Health Care Fund				
ESTIMATED REVENUES				
162	Investment income	10,500	7,200	11,500
169	Other revenue	1,522,100	1,557,000	1,447,500
TOTAL ESTIMATED REVENUES		1,532,600	1,564,200	1,459,000
APPROPRIATIONS				
851.000	Insurance Premiums	1,379,500	1,822,700	1,581,600
TOTAL APPROPRIATIONS		1,379,500	1,822,700	1,581,600
NET OF REVENUES/APPROPRIATIONS - FUND 690		153,100	(258,500)	(122,600)
BEGINNING FUND BALANCE		931,100	1,084,200	1,084,200
ENDING FUND BALANCE		1,084,200	825,700	961,600