

General Fund (001)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Property	\$ 22,401,008	\$ 23,988,000	\$ 23,565,000	\$ 24,345,000
Sales Tax	30,298,217	30,443,000	25,752,000	28,922,000
Franchise Fees	7,415,462	7,999,000	7,585,000	7,751,000
Special Assessments	9,208	8,000	2,000	5,000
Federal Grants	59,266	-	-	-
State Shared Revenues	1,297,093	901,000	901,000	919,000
Douglas County Billed Charges	6,853,573	7,431,000	7,431,000	7,815,000
Charges for services	753,725	878,000	792,000	5,167,000
Interest	628,280	192,000	350,000	250,000
Building Rental	1,200	20,000	1,000	345,000
Lease Of Property	67,237	40,000	55,000	197,000
Sale Of Assets	172,628	50,000	150,000	150,000
Miscellaneous	506,820	317,000	334,000	271,000
Licenses and permits	1,586,264	2,138,000	1,571,000	1,446,000
Fines, forfeitures and penalties	1,842,364	2,000,000	1,460,000	1,400,000
Operating Transfers	3,667,474	4,770,000	3,805,000	17,518,000
Total	77,559,819	81,175,000	73,754,000	96,501,000
Expenditures				
Personal Services	50,695,788	53,942,000	52,990,000	55,761,000
Internal Services	374,007	-	3,334,000	8,395,000
Contractual Services	13,345,989	16,712,000	12,633,000	14,888,000
Commodities	4,240,238	6,020,000	5,642,000	9,917,000
Capital Outlay	562,897	1,218,000	1,202,000	3,343,000
Other	2,347	25,000	-	-
Transfers	6,793,553	4,226,000	5,088,000	2,896,000
Total	76,014,819	82,143,000	80,889,000	95,200,000
Revenue over/(under) Expenditure	1,545,000	(968,000)	(7,135,000)	1,301,000
Beginning Balance	24,996,096	20,883,579	26,541,096	19,406,096
<i>Less: Reserve by Policy</i>	<i>19,479,250</i>	<i>19,738,863</i>	<i>19,406,096</i>	<i>20,707,096</i>
Available for Use	7,061,846	176,717	-	-
Total Fund Balance	\$ 26,541,096	\$ 19,915,580	\$ 19,406,096	\$ 20,707,096

Airport Fund (201)

	2019	Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues					
Charges for services	\$	16,937	\$ -	\$ -	\$ -
Interest		6,736	1,000	10,000	7,000
Building Rentals		172,618	140,000	146,000	146,000
Operating Transfers		-	165,000	165,000	252,000
Total		196,291	306,000	321,000	405,000
Expenditures					
Personal Services		1,436	77,000	77,000	84,000
Internal Services		-	-	-	7,000
Contractual Services		261	76,000	75,000	197,000
Commodities		29	14,000	15,000	20,000
Capital Outlay		-	-	-	-
Transfers		200,000	200,000	-	285,000
Total		201,726	367,000	167,000	593,000
Revenue over/(under) Expenditure		(5,435)	(61,000)	154,000	(188,000)
Beginning Balance		225,434	162,425	219,999	373,999
Ending Fund Balance	\$	219,999	\$ 101,425	\$ 373,999	\$ 185,999

Capital Improvement Reserve Fund (202)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended Budget
Revenues				
Taxes	\$ 5,093,998	\$ 5,128,000	\$ 4,330,000	\$ 5,347,000
Intergovernmental	2,082,484	3,953,000	3,953,000	-
Interest	251,638	85,000	220,000	20,000
Miscellaneous	766,303	-	-	-
Operating Transfers	2,360,000	300,000	-	-
Total	10,554,423	9,466,000	8,503,000	5,367,000
Expenditures				
Contractual Services	1,203,963	6,203,000	6,203,000	9,000
Capital Outlay	8,288,837	4,715,000	4,715,000	-
Debt Service	50,624	-	-	-
Transfer Out	259,782	-	-	12,335,000
Total	9,803,206	10,918,000	10,918,000	12,344,000
Revenue over/(under)				
Expenditure	751,217	(1,452,000)	(2,415,000)	(6,977,000)
Beginning Balance	8,900,555	11,140,552	9,651,772	7,236,772
Ending Fund Balance	\$ 9,651,772	\$ 9,688,552	\$ 7,236,772	\$ 259,772

Note: The Capital Sales Tax will be recorded in the Capital Improvement Plan Fund beginning in 2021.

Equipment Reserve Fund (205)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended Budget
Revenues				
Taxes	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Interest	53,231	25,000	75,000	75,000
Intergovernmental	-	-	-	-
Reimbursement	24,734	-	-	-
Fines, forfeitures and penalties	55,244	65,000	65,000	65,000
Operating Transfers	1,309,000	200,000	460,000	10,113,000
Total	1,942,209	790,000	1,100,000	10,253,000
Expenditures				
Contractual Services	100,355	-	17,000	2,000
Commodities	284,370	8,000	138,000	500,000
Capital Outlay	329,044	2,618,000	2,076,000	9,751,000
Total	713,769	2,626,000	2,231,000	10,253,000
Revenue over/(under) Expenditure	1,228,440	(1,836,000)	(1,131,000)	-
Beginning Balance	1,632,130	1,838,130	2,860,570	1,729,570
Reserve for Municipal Cour	1,570,688		1,635,688	1,700,688
Available Fund Balance	\$ 1,289,882	\$ 2,130	\$ 93,882	\$ 28,882

Guest Tax (206)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Guest Tax	\$ 1,766,738	\$ 1,812,000	\$ 850,000	\$ 1,600,000
Interest	9,178	2,000	6,000	2,000
Reimbursements	-	-	-	-
Total	1,775,916	1,814,000	856,000	1,602,000
Expenditures				
Personal Services	230,493	284,000	279,000	32,000
Internal Services	6,000		50,000	136,000
Contractual Services	1,555,488	1,396,000	698,000	1,343,000
Commodities	29,902	30,000	30,000	27,000
Capital Outlay	17,097	-	-	-
Debt Service	-	-	-	-
Transfers	210,000	210,000	-	377,000
Total	2,048,980	1,920,000	1,057,000	1,915,000
Revenue over/(under)				
Expenditure	(273,064)	(106,000)	(201,000)	(313,000)
Beginning Balance	944,685	566,688	671,621	470,621
Ending Fund Balance	\$ 671,621	\$ 460,688	\$ 470,621	\$ 157,621

Library Fund (209)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Property Taxes	\$ 4,530,646	\$ 4,782,000	\$ 4,782,000	\$ 4,903,000
Interest	-	-	-	-
Total	4,530,646	4,782,000	4,782,000	4,903,000
Expenditures				
Contractual Services	4,541,593	\$ 4,782,000	\$ 4,782,000	4,978,000
Total	4,541,593	4,782,000	4,782,000	4,978,000
Revenue over/(under)				
Expenditure	(10,947)	-	-	(75,000)
Beginning Balance	86,494	5,494	75,547	75,547
Ending Fund Balance	\$ 75,547	\$ 5,494	\$ 75,547	\$ 547

Transportation Fund (210)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Sales Tax	\$ 3,939,784	\$ 4,482,000	\$ 3,349,000	\$ 4,258,000
Charges for services	439,940	481,000	355,000	400,000
Interest	382,494	42,000	300,000	300,000
Miscellaneous	6,361	-	-	-
Total	4,768,579	5,005,000	4,004,000	4,958,000
Expenditures				
Personal Services	154,868	140,000	101,000	92,000
Internal Services	691	-	105,000	202,000
Contractual Services	3,295,353	4,145,000	4,092,000	2,411,000
Commodities	734,133	802,000	785,000	800,000
Capital Outlay	-	4,150,000	30,000	1,000
Transfers	-	-	-	5,738,000
Total	4,185,045	9,237,000	5,113,000	9,244,000
Revenue over/(under)				
Expenditure	583,534	(4,232,000)	(1,109,000)	(4,286,000)
Beginning Balance	15,953,730	14,601,256	16,537,264	15,428,264
Ending Fund Balance	\$ 16,537,264	\$ 10,369,256	\$ 15,428,264	\$ 11,142,264

Recreation Fund (211)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended Budget
Revenues				
Charges for services	\$ 3,328,103	\$ 2,956,000	\$ 1,435,000	\$ -
Interest	25,230	4,000	4,000	-
Building Rental	47,263	260,000	35,000	-
Lease Of Property	-	151,000	-	-
Miscellaneous	-	-	-	-
Donations	4,990	1,000	1,000	-
Licenses and permits	-	-	-	-
Operating Transfers	2,403,000	2,553,000	3,382,000	-
Total	5,808,586	5,925,000	4,857,000	-
Expenditures				
Personal Services	4,287,796	4,569,000	4,214,000	-
Internal Services	31,000		310,000	-
Contractual Services	923,581	1,169,000	843,000	-
Commodities	351,149	392,000	377,000	-
Capital	-	90,000	78,000	-
Transfers	120,000	-	-	-
Total	5,713,526	6,220,000	5,822,000	-
Revenue over/(under) Expenditure	95,060	(295,000)	(965,000)	-
Beginning Balance	869,940	491,775	965,000	-
Ending Fund Balance	\$ 965,000	\$ 196,775	\$ -	\$ -

NOTE: The Recreation Fund has been consolidated into the General Fund beginning in FY 2021

Special Alcohol (213)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Liquor Tax	\$ 796,495	\$ 825,000	\$ 783,000	\$ 818,000
Interest	2,003	1,000	2,000	-
Building Rental	22,176	-	-	-
Transfer In	124,627	-	-	-
Total	945,301	826,000	785,000	818,000
Expenditures				
Contractual Services	867,223	826,000	826,000	-
Transfer Out	-	-	-	970,000
Total	867,223	826,000	826,000	970,000
Revenue over/(under)				
Expenditure	78,078	-	(41,000)	(152,000)
Beginning Balance	196,918	44,918	274,996	233,996
Ending Fund Balance	\$ 274,996	\$ 44,918	\$ 233,996	\$ 81,996

Special Gasoline Tax (214)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Gasoline Tax	\$ 2,905,411	\$ 2,888,000	\$ 1,632,000	\$ 2,899,000
Interest	42,803	9,000	40,000	40,000
Sale Of Assets	24,649	2,000	-	-
Operating Transfer	-	-	-	-
Total	2,972,863	2,899,000	1,672,000	2,939,000
Expenditures				
Personal Services	1,764,883	2,020,000	1,988,000	-
Internal Services	17,000		148,000	
Contractual Services	23,265	164,000	13,200	-
Commodities	432,118	514,000	725,800	-
Capital Outlay	322,399	484,000	275,000	-
Transfer Out	-	-	-	3,914,000
Total	2,559,665	3,182,000	3,150,000	3,914,000
Revenue over/(under)				
Expenditure	413,198	(283,000)	(1,478,000)	(975,000)
Beginning Balance	2,366,047	2,208,047	2,779,245	1,301,245
Ending Fund Balance	\$ 2,779,245	\$ 1,925,047	\$ 1,301,245	\$ 326,245

Special Recreation (216)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Liquor Tax	\$ 796,314	\$ 825,000	\$ 783,000	\$ 818,000
Interest	8,360	3,000	3,000	-
Reimbursements	17,263	-	-	-
Total	821,937	828,000	786,000	818,000
Expenditures				
Personal Services	24,970	110,000	110,000	-
Internal Services	2,000		16,000	
Contractual Services	528,012	661,000	645,000	-
Commodities	180,079	112,000	112,000	-
Capital Outlay	132,398	-	-	-
Transfer Out	-	-	-	1,050,000
Total	867,459	883,000	883,000	1,050,000
Revenue over/(under)	(45,522)	(55,000)	(97,000)	(232,000)
Beginning Balance	459,562	412,290	414,040	317,040
Ending Fund Balance	\$ 414,040	\$ 357,290	\$ 317,040	\$ 85,040

Economic Development Funds

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Property	\$ 1,165,378	\$ 1,758,000	\$ 1,758,000	\$ 1,841,000
Sales Tax	663,332	777,000	777,000	777,000
Douglas County	48,258	28,000	28,000	28,000
Total	1,876,968	2,563,000	2,563,000	2,646,000
Expenditures				
Contractual Services	1,602,163	2,563,000	2,563,000	2,646,000
Total	1,602,163	2,563,000	2,563,000	2,646,000
Revenue over/(under)				
Expenditure	274,805	-	-	-
Beginning Balance	314,041	504,905	588,846	588,846
Ending Fund Balance	\$ 588,846	\$ 504,905	\$ 588,846	\$ 588,846

Bond & Interest Fund (301)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Property Taxes	\$ 10,652,722	\$ 10,979,000	\$ 10,935,000	\$ 11,368,000
Special Assessments	1,599,336	545,000	1,196,000	1,116,000
Interest	314,734	69,000	300,000	300,000
Miscellaneous	450,121	325,000	6,325,000	325,000
Operating Transfers	883,000	1,368,000	52,000	1,069,000
Total	13,899,913	13,286,000	18,808,000	14,178,000
Expenditures				
Contractual Services	-	-	164,000	164,000
Interest & Other Charges	3,778,677	3,994,000	7,534,000	4,555,000
Principal	8,462,000	8,589,000	9,631,000	8,756,000
Total	12,240,677	12,583,000	17,329,000	13,475,000
Revenue over/(under)				
Expenditure	1,659,236	703,000	1,479,000	703,000
Beginning Balance	10,832,304	11,224,295	12,491,540	13,970,540
Ending Fund Balance	\$ 12,491,540	\$ 11,927,295	\$ 13,970,540	\$ 14,673,540

Capital Projects Fund (400)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	4,900,000
Interest	-	-	-	-
Miscellaneous	43,523,608	-	8,400,000	13,960,000
Operating Transfers	-	-	-	17,115,000
Total	43,523,608	-	8,400,000	35,975,000
Expenditures				
Capital Outlay	13,962,709	-	16,645,466	35,427,000
Transfer Out	-	-	-	-
Total	13,962,709	-	16,645,466	35,427,000
Revenue over/(under) Expenditure	29,560,899	-	(8,245,466)	548,000
Beginning Balance	1,857,654	-	31,418,553	23,173,087
Ending Fund Balance	\$ 31,418,553	\$ -	\$ 23,173,087	\$ 23,721,087

Note: Before 2021, Fund 400 was only used for Capital Bond Projects. Beginning in 2021, this fund will be used to account for all CIP projects that are not tied to the Water/Sewer Funds.

Water & Wastewater Fund (501)

	2019	2020 Adopted	2020 Revised	2021 Recommended
	Unaudited	Budget	Budget	Budget
Revenues				
Charges for services	\$ 45,243,570	\$ 52,117,000	\$ 44,582,000	\$ 54,553,000
Interest	578,189	-	570,000	500,000
Miscellaneous	370,219	-	365,000	490,000
Transfer In	-	-	-	349,000
Total	46,191,978	52,117,000	45,517,000	55,892,000
Expenditures				
Personal Services	10,737,423	11,216,000	11,188,000	12,452,000
Internal Services	120,000	1,060,000	1,410,000	2,773,000
Contractual Services	10,874,373	8,290,000	8,275,000	7,914,000
Commodities	3,426,116	5,342,000	5,321,000	5,477,000
Capital Outlay	-	233,000	283,000	324,000
Debt Service	6,719,723	19,433,000	16,880,000	19,550,000
Other	9,685,891	20,000	20,000	20,000
Transfers	4,454,675	6,860,000	4,279,000	6,369,000
Total	46,018,201	52,454,000	47,656,000	54,879,000
Revenue over/(under)				
Expenditure	173,777	(337,000)	(2,139,000)	1,013,000
Beginning Balance	34,092,154	23,041,511	34,265,931	32,126,931
Less: Debt Service Res.	17,496,155	17,491,604	17,491,604	18,500,000
Available for use	16,769,776	5,212,907	14,635,327	14,639,931
Total Fund Balance	\$ 34,265,931	\$ 22,704,511	\$ 32,126,931	\$ 33,139,931

Solid Waste Fund (502)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Intergovernmental	\$ 80,931	\$ 35,000	\$ 35,000	\$ 35,000
Charges for services	14,197,426	14,299,000	14,359,000	14,725,000
Interest	263,354	34,000	250,000	250,000
Miscellaneous	440,274	202,000	137,000	202,000
Operating Transfer	1,465,000	334,000	-	-
Total	16,446,985	14,904,000	14,781,000	15,212,000
Expenditures				
Personal Services	5,867,916	6,527,000	6,322,000	6,057,000
Internal Services	347,333	-	838,000	1,412,000
Contractual Services	4,247,957	5,157,000	4,571,000	4,786,000
Commodities	955,732	1,283,000	2,052,000	1,133,000
Capital Outlay	-	1,280,000	1,280,000	285,000
Debt Service	28,209	334,000	334,000	336,000
Other	992,461	-	-	-
Transfers	317,000	1,130,000	943,000	7,927,000
Total	12,756,608	15,711,000	16,340,000	21,936,000
Revenue over/(under)				
Expenditure	3,690,377	(807,000)	(1,559,000)	(6,724,000)
Beginning Balance	6,505,583	10,539,618	10,195,960	8,636,960
Ending Fund Balance	\$ 10,195,960	\$ 9,732,618	\$ 8,636,960	\$ 1,912,960

Public Parking Fund (503)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Charges for services	\$ 629,209	\$ 1,141,000	\$ 439,000	\$ 863,000
Interest	18,665	2,000	15,000	15,000
Miscellaneous	109,232	100,000	100,000	100,000
Licenses and permits	130,487	203,000	130,000	185,000
Fines, forfeitures and penalties	572,987	732,000	282,000	659,000
Operating Transfer	-	46,000	46,000	-
Total	1,460,580	2,224,000	1,012,000	1,822,000
Expenditures				
Personal Services	156,609	698,000	698,000	701,000
Internal Services	8,000	-	68,000	135,000
Contractual Services	191,873	313,000	248,000	459,000
Commodities	36,091	91,000	91,000	46,000
Capital Outlay	-	310,000	310,000	104,000
Debt Service	-	-	-	145,000
Other	166,152	20,000	-	-
Transfers	-	792,000	50,000	200,000
Total	558,725	2,224,000	1,465,000	1,790,000
Revenue over/(under) Expenditure	901,855	-	(453,000)	32,000
Beginning Balance	(343,591)	421,950	558,264	105,264
Ending Fund Balance	\$ 558,264	\$ 421,950	\$ 105,264	\$ 137,264

Central Maintenance Garage (504)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Charges for services	\$ 4,840,941	\$ 5,151,000	\$ 5,151,000	\$ -
Interest	164	-	-	-
Miscellaneous	13,940	3,000	3,000	-
Total	4,855,045	5,154,000	5,154,000	-
Expenditures				
Personal Services	1,259,437	1,427,000	1,427,000	-
Contractual Services	343,068	369,000	376,000	-
Commodities	2,186,193	3,116,000	3,134,000	-
Capital Outlay	-	25,000	-	-
Other	41,202	-	-	-
Transfers	-	-	313,000	-
Total	3,829,900	4,937,000	5,250,000	-
Revenue over/(under)				
Expenditure	1,025,145	217,000	(96,000)	-
Beginning Balance	(929,145)	(336,031)	96,000	-
Ending Fund Balance	\$ 96,000	\$ (119,031)	\$ -	\$ -

Note: Moving to Administrative Services Fund in 2021

Storm Water Fund (505)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Charges for services	\$ 3,491,435	\$ 3,405,000	\$ 3,386,000	\$ 5,383,000
Interest	133,916	29,000	125,000	125,000
Miscellaneous	(22,061)	-	-	-
Total	3,603,290	3,434,000	3,511,000	5,508,000
Expenditures				
Personal Services	804,167	938,000	889,000	1,159,000
Internal Services	9,000	-	125,000	156,000
Contractual Services	524,207	329,000	262,000	661,000
Commodities	295,159	391,000	418,000	457,000
Capital Outlay	-	1,310,000	900,000	448,000
Debt Service	-	-	-	-
Other	875,327	-	-	-
Transfers	451,000	451,000	204,000	3,486,000
Total	2,958,860	3,419,000	2,798,000	6,367,000
Revenue over/(under)				
Expenditure	644,430	15,000	713,000	(859,000)
Beginning Balance	3,465,747	2,985,747	4,110,177	4,823,177
Ending Fund Balance	\$ 4,110,177	\$ 3,000,747	\$ 4,823,177	\$ 3,964,177

Golf Course Fund (506)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Charges for services	\$ 886,661	\$ 942,000	\$ 590,000	\$ -
Interest	2,798	-	-	-
Miscellaneous	30,676	30,000	30,000	-
Credit Card Fees	(68,060)	-	-	-
Operating Transfer	-	45,000	685,000	-
Total	852,075	1,017,000	1,305,000	-
Expenditures				
Personal Services	513,487	535,000	535,000	-
Internal Services	5,000	-	48,000	-
Contractual Services	179,600	237,000	172,000	-
Commodities	206,766	197,000	194,000	-
Capital Outlay	-	-	-	-
Other	34,160	-	-	-
Transfers	1,000	1,000	-	-
Total	940,013	970,000	949,000	-
Revenue over/(under)				
Expenditure	(87,938)	47,000	356,000	-
Beginning Balance	(268,062)	160,351	(356,000)	-
Ending Fund Balance	\$ (356,000)	\$ 207,351	\$ -	\$ -

NOTE: The Golf Fund has been consolidated into the General Fund beginning in FY 2021

Administrative Services Fund (523)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended Budget
Revenues				
Charges for services	\$ -	\$ 4,880,000	\$ 4,765,000	\$ 15,414,000
Licenses and permits	-	-	-	115,000
Interest	-	-	-	-
Miscellaneous	-	-	-	3,000
Transfer In from CMG	-	-	-	-
Total	-	4,880,000	4,765,000	15,532,000
Expenditures				
Personal Services	-	3,215,000	3,211,000	8,066,000
Internal Services	-	-	-	73,000
Contractual Services	-	1,326,000	1,245,000	2,691,000
Commodities	-	337,000	275,000	3,757,000
Capital Outlay	-	-	34,000	55,000
Transfers	-	-	-	890,000
Total	-	4,878,000	4,765,000	15,532,000
Revenue over/(under)				
Expenditure	-	2,000	-	-
Beginning Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ 2,000	\$ -	\$ -

Note: Risk Management was moved to Fund 524 in 2021.

Risk Management Fund (524)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 2,872,000
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total	-	-	-	2,872,000
Expenditures				
Personal Services	-	-	-	93,000
Contractual Services	-	-	-	2,764,000
Commodities	-	-	-	4,000
Transfers	-	-	-	-
Total	-	-	-	2,861,000
Revenue over/(under) Expenditure	-	-	-	11,000
Beginning Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 11,000

Note: Risk Management was moved to Fund 524 in 2021 and consolidated with the General Liability and the Worker's Compensation Reserve Funds.

Utilities Non-Bonded Construction Fund (552)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Interest	\$ 188,083	\$ -	\$ -	\$ 90,000
Operating Transfers	1,019,675	3,000,000	1,739,000	3,021,000
Total	1,207,758	3,000,000	1,739,000	3,111,000
Expenditures				
Contractual Services	-	-	-	7,000
Capital Outlay	205,511	4,720,000	5,580,000	4,060,000
Total	205,511	4,720,000	5,580,000	4,067,000
Revenue over/(under)				
Expenditure	1,002,247	(1,720,000)	(3,841,000)	(956,000)
Beginning Balance	4,918,542	2,594,363	5,920,789	2,079,789
Ending Fund Balance	\$ 5,920,789	\$ 874,363	\$ 2,079,789	\$ 1,123,789

Sanitation Non-Bonded Construction Fund (562)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Interest	\$ 15,422	\$ -	\$ -	\$ -
Operating Transfer	33,333	-	-	-
Total	48,755	-	-	-
Expenditures				
Transfers	1,465,506	-	-	-
Total	1,465,506	-	-	-
Revenue over/(under) Expenditure	(1,416,751)	-	-	-
Beginning Balance	1,416,751	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

City Parks Memorial Fund (601)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Interest	\$ 1,620	\$ -	\$ -	\$ -
Miscellaneous	421	-	-	-
Donations	27,406	15,000	15,000	15,000
Total	29,447	15,000	15,000	15,000
Expenditures				
Contractual Services	2,116	12,000	12,000	13,000
Commodities	5,394	3,000	3,000	3,000
Capital Outlay	-	-	-	-
Total	7,510	15,000	15,000	16,000
Revenue over/(under) Expenditure	21,937	-	-	(1,000)
Beginning Balance	64,099	64,101	86,036	86,036
Ending Fund Balance	\$ 86,036	\$ 64,101	\$ 86,036	\$ 85,036

Farmland Remediation Fund (604)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Interest	\$ 178,997	\$ 10,000	\$ 30,000	\$ 30,000
Miscellaneous	-	-	-	-
Total	178,997	10,000	30,000	30,000
Expenditures				
Personal Services	96,682	60,000	60,000	1,000
Contractual Services	1,174,334	508,000	512,000	927,000
Commodities	4,800	27,000	27,000	138,000
Capital Outlay	153,991	875,000	875,000	89,000
Transfers	-	-	-	-
Total	1,429,807	1,470,000	1,474,000	1,155,000
Revenue over/(under)				
Expenditure	(1,250,810)	(1,460,000)	(1,444,000)	(1,125,000)
Beginning Balance	3,854,151	3,213,028	2,603,341	1,159,341
Ending Fund Balance	\$ 2,603,341	\$ 1,753,028	\$ 1,159,341	\$ 34,341

Cemetery Perpetual Care Fund (605)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Charges for services	\$ 3,650	\$ 10,000	\$ -	\$ 5,000
Total	3,650	10,000	-	5,000
Expenditures				
Contractual Services	5	5,000	2,000	6,000
Total	5	5,000	2,000	6,000
Revenue over/(under)				
Expenditure	3,645	5,000	(2,000)	(1,000)
Beginning Balance	-	-	3,645	1,645
Ending Fund Balance	\$ 3,645	\$ 5,000	\$ 1,645	\$ 645

Housing Trust Fund (607)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Sales Tax	\$ 721,881	\$ 924,000	\$ 614,000	\$ 878,000
Interest	16,641	1,000	15,000	15,000
Miscellaneous	-	-	-	-
Operating Transfer	350,000	350,000	350,000	350,000
Total	1,088,522	1,275,000	979,000	1,243,000
Expenditures				
Contractual Services	225,539	1,275,000	1,376,000	1,236,000
Total	225,539	1,275,000	1,376,000	1,236,000
Revenue over/(under)				
Expenditure	862,983	-	(397,000)	7,000
Beginning Balance	227,579	27,579	1,090,562	693,562
Ending Fund Balance	\$ 1,090,562	\$ 27,579	\$ 693,562	\$ 700,562

Outside Agency Grants (611)

	2019	Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues					
Federal Grants	\$	838,281	\$ 3,055,000	\$ 3,058,000	\$ 10,973,000
State Grants		3,439,473	1,209,000	1,209,000	-
Interest		511	-	-	-
Miscellaneous		495,188	-	-	-
Transfer In		259,782	-	-	-
Total		5,033,235	4,264,000	4,267,000	10,973,000
Expenditures					
Personal Services		172,249	198,000	237,000	333,000
Contractual Services		4,146,404	3,306,000	3,411,448	5,626,000
Commodities		24,869	25,000	29,750	26,000
Capital Outlay		938,913	-	-	4,956,000
Transfer		-	-	-	-
Total		5,282,435	3,529,000	3,678,198	10,941,000
Revenue over/(under) Expenditure		(249,200)	735,000	588,802	32,000
Beginning Balance		250,992	178,988	1,792	590,594
Ending Fund Balance	\$	1,792	\$ 913,988	\$ 590,594	\$ 622,594

Wee Folks Scholarship Fund (612)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended Budget
Revenues				
Interest	\$ 2,103	\$ 1,000	\$ 2,000	\$ 2,000
Donations	9,637	33,000	1,000	1,000
Total	11,740	34,000	3,000	3,000
Expenditures				
Contractual Services	33,682	40,000	40,000	36,000
Total	33,682	40,000	40,000	36,000
Revenue over/(under)				
Expenditure	(21,942)	(6,000)	(37,000)	(33,000)
Beginning Balance	147,024	141,024	125,082	88,082
Ending Fund Balance	\$ 125,082	\$ 135,024	\$ 88,082	\$ 55,082

Fair Housing Grant (621)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Federal Grants	\$ -	\$ 32,000	\$ -	\$ -
Interest	1,522	2,000	2,000	2,000
Miscellaneous	-	-	-	-
Total	1,522	34,000	2,000	2,000
Expenditures				
Personal Services	12,442	13,000	13,000	13,000
Contractual Services	812	31,000	31,000	8,000
Commodities	-	2,000	2,000	1,000
Total	13,254	46,000	46,000	22,000
Revenue over/(under) Expenditure	(11,732)	(12,000)	(44,000)	(20,000)
Beginning Balance	213,359	202,509	201,627	157,627
Ending Fund Balance	\$ 201,627	\$ 190,509	\$ 157,627	\$ 137,627

Community Development Fund (631)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Federal Grants	\$ 535,252	\$ 667,000	\$ 667,000	\$ 760,000
State Grants	-	-	-	-
Loan Repayments	163,055	150,000	150,000	300,000
Total	698,307	817,000	817,000	1,060,000
Expenditures				
Personal Services	206,428	220,000	217,000	221,000
Contractual Services	544,800	532,000	1,399,000	829,000
Commodities	886	-	3,000	-
Total	752,114	752,000	1,619,000	1,050,000
Revenue over/(under) Expenditure	(53,807)	65,000	(802,000)	10,000
Beginning Balance	310,522	382,522	256,715	(545,285)
Ending Fund Balance	\$ 256,715	\$ 447,522	\$ (545,285)	\$ (535,285)

Home Program Fund (633)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended
Revenues				Budget
Federal Grants	\$ 428,149	\$ 410,000	\$ 561,000	\$ 475,000
Loan Repayments	26,522	30,000	30,000	25,000
Total	454,671	440,000	591,000	500,000
Expenditures				
Personal Services	36,809	39,000	39,000	39,000
Contractual Services	417,039	400,000	931,000	460,000
Total	453,848	439,000	970,000	499,000
Revenue over/(under)				
Expenditure	823	1,000	(379,000)	1,000
Beginning Balance	6,780	6,780	7,603	(371,397)
Ending Fund Balance	\$ 7,603	\$ 7,780	\$ (371,397)	\$ (370,397)

Transportation Planning Fund (641)

	2019	2020 Adopted	2020 Revised	2021
	Unaudited	Budget	Budget	Recommended Budget
Revenues				
Federal Grants	\$ 272,588	\$ 220,000	\$ 289,000	\$ 304,000
Total	272,588	220,000	289,000	304,000
Expenditures				
Personal Services	151,591	151,000	180,000	142,000
Contractual Services	39,392	51,000	40,000	137,000
Commodities	10,261	-	11,000	13,000
Capital Outlay	79,994	-	-	-
Total	281,238	202,000	231,000	292,000
Revenue over/(under)				
Expenditure	(8,650)	18,000	58,000	12,000
Beginning Balance	(21,213)	(21,213)	(29,863)	28,137
Ending Fund Balance	\$ (29,863)	\$ (3,213)	\$ 28,137	\$ 40,137

Law Enforcement Trust Fund (652)

	2019 Unaudited	2020 Adopted Budget	2020 Revised Budget	2021 Recommended Budget
Revenues				
Interest	\$ 2,989	\$ 1,000	\$ 2,000	\$ 2,000
Confiscated Property	36,208	58,000	-	20,000
Total	39,197	59,000	2,000	22,000
Expenditures				
Contractual Services	82	40,000	40,000	41,000
Commodities	-	10,000	10,000	10,000
Total	82	50,000	50,000	51,000
Revenue over/(under) Expenditure	39,115	9,000	(48,000)	(29,000)
Beginning Balance	113,200	122,200	152,315	104,315
Ending Fund Balance	\$ 152,315	\$ 131,200	\$ 104,315	\$ 75,315