

CITY COMMISSION AGENDA MEMO
August 10, 2020

FROM: Jason Hilgers, Deputy City Manager

MEETING: August 18, 2020

SUBJECT: Ordinance No. 7493 - Adopt 2021 City Budget, Ordinance No. 7494 - Amend 2020 Budget, and Resolution No. 081820-A - 2021-2025 Capital Improvement Program

PRESENTER: Jason Hilgers, Deputy City Manager

BACKGROUND

Each year, in accordance with Kansas statutes, the Finance Department presents an overview of the annual budget for the next calendar (fiscal) year at a public budget hearing to adopt the new City budget.

The City Commission has conducted seven work sessions on the proposed 2021 City Budget and 2021-2025 Capital Improvement Program, including presentations by a number of outside agencies which receive funding from the City and other entities that the City contracts with for annual services.

In accordance with Kansas budgeting laws, a public hearing must be held on the proposed annual City budget within 10 days after the City budget certificate has been published. Once this publication has occurred the total published expenditures for each fund can be lowered, but not raised.

The proposed 2021 City Budget was published on July 24, 2020, in *The Manhattan Mercury*. In addition, a Notice to Amend the current budget of the Special Street and Highway Fund also was published on July 24, 2020. The City's updated detailed budget and CIP as published is available for viewing on the City's website.

On August 4, 2020, the City Commission held a public hearing and approved first reading of an ordinance adopting the 2021 City Budget and an ordinance amending the 2020 budget for the Special Street and Highway Fund.

DISCUSSION

City Administration has delivered a flat mill levy to fund the 2021 City Budget. This would keep the overall City mill levy at 49.798.

The proposed 2021 City Budget includes the following highlights:

- Increase of 1.8% to the City’s tax base in 2020 for 2021 property taxes.
- The City’s portion of the growth is being captured in the Bond and Interest Fund.
- Riley County Police Department (RCPD) will receive a portion of the growth to fully fund their approved 2021 budget.
- 0% cost-of-living and 0% increase in the City’s step pay plan.

General Fund

The proposed 2021 General Fund budget of \$32,060,064 reflects a slight increase of .837% over the 2020 General Fund Budget of \$31,793,684; however, there is no mill levy increase for the General Fund in 2021.

Expenditures	2020 Budget	2021 Budget	Growth in Expenses
Personal Services	\$ 21,582,368	\$ 22,094,778	\$ 512,410
Contractual	5,249,679	5,223,453	(26,226)
Commodities	2,823,563	2,822,948	(615)
Capital Outlay	194,269	48,000	(146,269)
Grants & Debt Transfers	1,193,805	1,120,885	(72,920)
Cash Reserves	750,000	750,000	-
Annual Budget:	\$ 31,905,698	\$ 32,060,064	\$ 266,380

Special Revenue Funds

Special revenue funds are separate expenditure funds authorized by Kansas statutes or local ordinances. In 2021, the total of all special revenue funds is \$68,854,284, an increase of approximately \$2,092,151 from 2020 of \$66,762,133. This increase is primarily due to the estimated beginning fund balance in the 2021 Trail and Recreation Fund budget of \$10.8 million.

Several of these special revenue funds have their own property tax authority. In addition to the General Fund, the following property tax funds are part of the proposed mill levy [See Enclosure 6]:

- (a) Employee Benefit Fund - a decrease of .066 mills;
- (b) Kansas Police and Fire Fund - a decrease of .015 mills;
- (c) Fire Equipment Reserve Fund - a decrease of .014 mills;
- (d) Bond and Interest Fund - an increase of .415 mills;
- (e) Riley County Police Department - a decrease of .106 mills;
- (f) Manhattan Public Library, including employee benefits, - a decrease of .097 mills.

As part of the public hearing for the 2021 City Budget, City Administration has also published a notice to amend the current 2020 budget for the following special revenue funds:

	2020 Budget	2020 Amendment
Special Street and Highway	\$ 2,015,955	\$ 2,875,955

Bond and Interest Fund

For 2021, the Bond and Interest Fund will have a small property tax increase of approximately \$294,408 resulting in a mill levy increase of .415 mills.

Enterprise Funds

Rate increases to the City’s three utility funds are programmed for 2021. Please note that the proposed rate increases for 2021 will be set later this year in order to better anticipate year-end revenues for 2020.

2020 Growth in Assessed Valuation, New Improvements, and Market Changes for 2021 Property Taxes

During the past three years, 2018-2020, the City’s assessed valuation has increased by less than 5%, from \$575,138,726 in 2018 to \$595,542,517 in 2020. This year, the City’s tax base increased by \$7,478,075 in citywide improvements new to the tax rolls and a \$2,828,389 increase in residential and commercial ‘market’ changes in property values.

[See Enclosure 6.]

FINANCING

Although there are numerous revenue sources that make up the 2021 City Budget, please recall that about 80% of all revenues supporting the entire annual City Budget of \$166,641,183 come from beginning fund balances, sales taxes, property taxes, franchise fees, and enterprise fund charges (water, wastewater, and stormwater).

ALTERNATIVES

It appears the Commission has the following alternatives concerning the issue at hand. The Commission may:

1. Approve Ordinance No. 7493 adopting the 2021 City Budget, Ordinance No. 7494 amending the 2020 Special Street and Highway budget, and Resolution No. 081820-A adopting the 2021-2025 Capital Improvement Program.
2. Table the item.

RECOMMENDATION

City Administration recommends that the City Commission approve an ordinance adopting the 2021 City Budget ordinance, an ordinance amending the 2020 budget for the Special Street and Highway Fund, and a resolution adopting the 2021-2025 Capital Improvement Program.

If the Commission desires other 2021 budget adjustments or reductions, please provide direction to the City Manager accordingly.

POSSIBLE MOTION

Approve Ordinance No. 7493 adopting the 2021 City Budget, Ordinance No. 7494 amending the 2020 Special Street and Highway budget, and Resolution No. 081820-A adopting the 2021-2025 Capital Improvement Program.

JH/RD
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Enclosures:

1. 2021 Budget Certificate
2. 2020 Amended Budget Certificate
3. Ordinance No. 7493 - 2021 Budget
4. Ordinance No. 7494 - 2020 Amended Budget
5. Resolution No. 081820-A – 2021-2025 CIP
6. 2020 Manhattan Valuation Analysis
7. 2021 City Budget Summary

2020

**Amended
Certificate
For Calendar Year 2020**

To the Clerk of Riley County, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Manhattan
certify that: (1) the hearing mentioned in the attached publication was held;(2) after the Budget Hearing this Budget was duly approved and adopted as the maximum expenditure for the various funds for the year.

		2020 Amended Budget			
Table of Contents:		Page No.	Amount of 2019 Tax that was Levied	Adopted 2020 Expenditures	Proposed Amended 2020 Expenditures
Fund	K.S.A.				
118 Special Street Highway		2		2,015,955	2,875,955
Totals		xxxxxxxxxxx	0	2,015,955	2,875,955
Summary of Amendments		1			

Attested date: _____

County Clerk

Assisted by:

Address:

Email:

Usha Reddi, Mayor

Jason Hilgers, Deputy City Manager

Brenda K. Wolf, City Clerk

Governing Body

CPA Summary

BUDGET ORDINANCE NO. 7493

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MANHATTAN, KANSAS, FOR 2021, CERTIFYING SUCH BUDGET TO THE COUNTY CLERKS OF RILEY AND POTTAWATOMIE COUNTIES, AND LEVYING THE AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CITY, NECESSARY TO FUND SUCH BUDGET.

WHEREAS, K.S.A. 79-2927 requires the Governing Body of the City of Manhattan to prepare, in writing on forms furnished by the director of accounts and reports, a budget itemized and classified by funds and showing amounts to be raised by taxation and from other sources for the year 2021 (hereinafter the "Certified Budget"); and,

WHEREAS, K.S.A. 79-2929 requires the Governing Body of the City to conduct a public hearing for the purpose of answering and hearing objections of taxpayers relating to the proposed budget, following notice of such hearing, as required by the statute; and,

WHEREAS, the Governing Body has conducted the public hearing required by K.S.A. 79- 2929, pursuant to notice duly published, and following the hearing has prepared the Certified Budget, a copy of which is available in the office of the City Clerk for the City of Manhattan; and,

WHEREAS, K.S.A. 79-2930 requires the City to submit two copies of the Certified Budget to the county clerks of both Riley and Pottawatomie Counties.

NOW THEREFORE, be it ordained by the Governing Body of the City of Manhattan:

SECTION 1: The Certified Budget is hereby approved and adopted as the budget for the City of Manhattan for 2021, and the Mayor and City Clerk are hereby authorized to execute, and attest to, the Certified Budget in such format as prescribed by law.

SECTION 2. There is hereby levied upon all taxable property located within the City of Manhattan, ad valorem taxes at the rate necessary to fund the budget, as adopted, taking into account any reduction in said levy by the applicable county clerk, as authorized by K.S.A. 79-2930.

SECTION 3. The City Clerk is hereby directed to submit two copies of the Certified Budget, along with a certified copy of this ordinance, to the County Clerks of both Riley and Pottawatomie Counties. The City Clerk is further directed to submit a copy of the Certified Budget, along with a certified copy of this ordinance and a copy of the tax levy rate summary, and any other documents required by law, to the director of accounts and reports.

SECTION 4. This ordinance shall take effect after its publication once in the official City newspaper.

**PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF
MANHATTAN, KANSAS, THIS 18TH DAY OF AUGUST, 2020.**

Usha Reddi, Mayor

ATTEST:

Brenda K. Wolf, CMC, City Clerk

AMENDED BUDGET ORDINANCE NO. 7494

AN ORDINANCE ATTESTING TO THE AMENDMENT OF THE 2020 BUDGET FOR THE SPECIAL STREET AND HIGHWAY FUND OF THE CITY OF MANHATTAN.

WHEREAS, the City of Manhattan has established an annual budget for the Special Street and Highway; and

WHEREAS, additional monies are now available that exceed those budgeted in the approved 2020 budget for the Special Street and Highway.

NOW THEREFORE, be it ordained by the Governing Body of the City of Manhattan:

SECTION 1: In accordance with state law, the City of Manhattan has conducted a public hearing and has published the amended budget requesting an increase in said budget from \$2,015,955 to \$2,875,955.

SECTION 2. After careful public deliberations, it is hereby attested that in order to allow accumulated monies to be spent in 2020, it will be necessary to amend that portion of the City Budget pertaining to the Special Street and Highway Fund for budget year 2020.

SECTION 3. This ordinance shall take effect after its publication once in the official City newspaper.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY OF MANHATTAN, KANSAS, THIS 18TH DAY OF AUGUST, 2020.

Usha Reddi, Mayor

ATTEST:

Brenda K. Wolf, CMC, City Clerk

RESOLUTION NO. 081820-A

BE IT RESOLVED, by the Governing Body of the City of Manhattan that at a regularly scheduled meeting, and after a public hearing, the Governing Body approved the 2021-2025 Capital Improvements Program attached as Exhibit A.

ADOPTED by the Governing Body of the City of Manhattan, Kansas, on the 18th day of August, 2020.

Usha Reddi, Mayor

ATTEST:

Brenda K. Wolf, CMC, City Clerk

EXHIBIT A
City of Manhattan, Kansas
Capital Plan
2021 thru 2025

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Bond & Interest								
Replace Station Generator	FR042P	2	0	38,150	36,750	36,050	35,350	146,300
Bond & Interest Total			0	38,150	36,750	36,050	35,350	146,300
Fire Equipment Reserve								
Repl 1992 Hazardous Materials Operations Apparatus	FR013E	3	105,823	105,823	105,823	105,823	105,823	529,115
Upgrade Station Alerting Systems	FR041E	2	56,157	56,157	56,157	56,157	56,156	280,784
Fire Equipment Reserve Total			161,980	161,980	161,980	161,980	161,979	809,899
General Fund								
Douglass Park: Parking Improvements	CP342P	2		63,063	66,906	61,125	60,375	251,469
Strategic Plan	MA010P	1	125,000					125,000
General Fund Total			125,000	63,063	66,906	61,125	60,375	376,469
Grants								
Cclip (KLINK) Resurfacing Programs K-18	ST120P	5	150,000					150,000
ITS Traffic Signal Coordination for Kimball Avenue	TR003P	5	127,500					127,500
Grants Total			277,500					277,500
Park Development								
Levee Drive and US24 Signilization	EN120P	n/a				3,018	22,200	25,218
Park Development Total						3,018	22,200	25,218
Rec & Trail Sales Tax								
Hayes Drive Trail	CP303P	1	250,000					250,000
Stonehaven Park: Development	CP371P	2		8,269	9,806	9,619	7,575	35,269
Rec & Trail Sales Tax Total			250,000	8,269	9,806	9,619	7,575	285,269
Special Park & Recreation								
Parks: Metal Fabrication Building	CP319P	2	50,000					50,000
Stonehaven Park: Development	CP371P	2		13,781	16,344	16,031	12,625	58,781
FHDC Carpet Replacement	DC011P	1	25,000					25,000
Levee Drive and US24 Signilization	EN120P	n/a				3,018	22,200	25,218
Special Park & Recreation Total			75,000	13,781	16,344	19,049	34,825	158,999

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Special Street and Highway								
Automated Pavement Condition Survey Multi-year	EN118P	n/a	17,500			37,500		55,000
Cclip (KLINK) Resurfacing Programs K-18	ST120P	5		47,313	51,438	45,844	45,281	189,876
ITS Traffic Signal Coordination for Kimball Avenue	TR003P	5	22,500					22,500
Special Street and Highway Total			40,000	47,313	51,438	83,344	45,281	267,376
Special Street Maintenance Fund								
Automated Pavement Condition Survey Multi-year	EN118P	n/a	17,500			37,500		55,000
Special Street Maintenance Fund Total			17,500			37,500		55,000
Stormwater								
Hayes Drive Trail	CP303P	1	100,000					100,000
New 1/2 Ton Pickup	EN093E	3	9,667					9,667
New 1/2 Ton 2-Wheel Drive Pick-up	EN100E	5	9,667					9,667
Levee Drive and US24 Signilization	EN120P	n/a				3,018	22,200	25,218
Server Backup Battery	IS044E	2	1,000					1,000
iSeries P1 Printer	IS056E	4	5,000					5,000
Drainage and Detention Best Management Practices	SW096P	5	65,000					65,000
Dickens avenue extension	SW101P	n/a		76,300	73,500	72,100	70,700	292,600
Plymouth and Little Kitten Stormsewer extension	SW102P	n/a		76,300	73,500	72,100	70,700	292,600
Replace Street Sweeper, Unit #235	SW104E	n/a	67,388	67,388	67,388	67,388	67,388	336,940
Stormwater Total			257,722	219,988	214,388	214,606	230,988	1,137,692
Wastewater								
New 1/2 Ton Pickup	EN093E	3	9,666					9,666
New 1/2 Ton 2-Wheel Drive Pick-up	EN100E	5	9,666					9,666
Levee Drive and US24 Signilization	EN120P	n/a				3,018	22,200	25,218
iSeries P1 Printer	IS056E	4	5,000					5,000
New iSeries server	ISO57E	1	18,000					18,000
North TCB Drainage Channel Waterline Relocation	WA231P	1				3,883	36,944	40,827
Replace Regular Cab Truck (Unit#209)	WW172E	2	20,000					20,000
Wastewater Sewer Maintenance Vehicle, Unit #53	WW188E	3	44,925	44,925	44,925	44,925	44,925	224,625
Asset Management - Data Collection and Imp.	WW191P	2	75,000					75,000
Sanitary Sewer Trunk Main CCTV Inspection	WW205P	2				6,204	49,800	56,004
Wildcat Creek Lift Station FM Discharge	WW206P	3	15,000					15,000
WWTP Concrete Driveway Panel Replacement	WW208P	3	15,000					15,000
WWTP Aerobic Digester Diffuser Replacement	WW210P	3		27,200	31,400	30,800	25,250	114,650
Purchase Front End Loader for Biosolids Tractor	WW212E	3	15,000					15,000
WWTP MSA Gas Detector Cabinet Replacement	WW213E	3	25,000					25,000
Wastewater Total			252,257	72,125	76,325	88,830	179,119	668,656
Water								
New 1/2 Ton Pickup	EN093E	3	9,667					9,667
New 1/2 Ton 2-Wheel Drive Pick-up	EN100E	5	9,667					9,667
Levee Drive and US24 Signilization	EN120P	n/a				3,018	22,200	25,218
Server Backup Battery	IS044E	2	1,000					1,000
iSeries P1 Printer	IS056E	4	5,000					5,000
New iSeries server	ISO57E	1	18,000					18,000

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Water								
Purchase Land for New Water Wells	WA019P	3			147,650	147,100	144,300	439,050
Booster Stations - Security Upgrades	WA032E	3	30,000					30,000
Replace Water Main - Hunting Ave	WA085P	3	150,000					150,000
All Purpose Service Body Water Dist Truck Unit 56	WA098E	2	13,102	13,102	13,102	13,102	13,102	65,510
Water Booster Station Backup Emergency Generator	WA152E	3					73,450	73,450
Replace 2011 Regular Cab Truck Unit #56 Replace	WA157E	3	13,102	13,102	13,102	13,102	13,102	65,510
1/2 Ton Ext Cab Truck, Unit #208	WA163E	2	25,000					25,000
Water Treatment Vehicle Unit #207	WA175E	3	25,000					25,000
Meadowbrook Lane Waterline Improvements	WA193P	3				3,395	33,100	36,495
Gillaspie Drive Waterline Improvements	WA194P	3				2,578	26,150	28,728
N. Delaware Avenue Waterline Improvements	WA195p	3				3,395	33,100	36,495
Purchase Telescoping Valve Exercising Equipment	WA207E	3	15,000					15,000
WTP Wellfield Access Improvements	WA211P	3		76,300	73,500	72,100	70,700	292,600
College Heights Road Waterline Improvements	WA214P	3				2,326	25,550	27,876
MFRO and UCR District Waterline Improvements	WA219P	3		147,650	147,100	144,300	146,450	585,500
ABB Water Meter Replacement Project	WA220P	1				9,306	87,200	96,506
Purchase Utility Tractor	WA223E	3	50,000					50,000
Water Distribution Compact Excavator - Unit 277	WA230E	1	50,000					50,000
North TCB Drainage Channel Waterline Relocation	WA231P	1				18,564	176,606	195,170
Replace Regular Cab Truck (Unit#209)	WW172E	2	20,000					20,000
Asset Management - Data Collection and Imp.	WW191P	2	75,000					75,000
Water Total			509,538	250,154	394,454	432,286	865,010	2,451,442
GRAND TOTAL			1,966,497	874,823	1,028,391	1,147,407	1,642,702	6,659,820

Report criteria:

All Categories

All Departments

All Finance Method data

All General Fund data

All Project/Equip data

All Projects

CIP Year: 2021

Priority Level: 1 Critical or 2 Very Important or 3 Important or 4 Less Important or 5 Future Consideration or n/a

Source Type: Animal Shelter Trust or Benefit District or Bond & Interest or Capital Improvement Reserve or City-University or Economic Development or Equipment Reserve Fund or FHDC Trust or Fire Equipment Reserve or General Improvement or Grants or Other Sources or Park Development or Rec & Trail Sales Tax or Special Park & Recreation or Special Street and Highway or Special Street Maintenance Fund or Special Sunset Zoo or Stormwater or STP or Unknown or Wastewater or Water

Status: Active or Pending

Analysis of Assessed Valuation Growth for 2021 Property Taxes

Updated on April 2, 2020

		<i>Entry</i>	
<i>Forecasted</i> 2020 Riley County Valuation	539,086,892	1.7%	
<i>Actual</i> 2020 Pott. County Valuation	56,455,625	2.3%	
<i>Forecasted</i> 2020 City Valuation	595,542,517		
2019 Riley County Valuation	530,026,530		
2019 Pott. County Valuation	55,209,523		(Forecasted valuation growth from community improvements)
2019 City Valuation	585,236,053		
Valuation Growth	10,306,464		→ 7,478,075
			2,828,389
Percent Increase over 2019	1.8%		(Forecasted valuation growth from market changes)
<i>Forecasted</i> 2021 Taxes Levied \$	29,656,874		
<i>less</i> Current 2020 Taxes Levied	29,143,630		
<i>Forecasted</i> 2021 increase in property taxes over 2020 \$	513,244		(Forecasted property taxes from community improvements)
<i>Final</i> 2021 property tax increase from market growth and new improvements \$	513,244		← \$372,395
			\$140,849
<i>Forecasted</i> growth in additional property taxes levied for 2021 \$	(0)		(Forecasted property taxes from market changes)

	2021 <i>Forecasted</i> Taxes Levied		2020 Taxes Levied	Property Tax Increase	2021 Mill Levies <i>(forecasted)</i>	2020 Mill Levies <i>(actual)</i>	<i>(difference)</i>
<u>Property Taxes for 'Outside' City Services</u>							
RCPD Fund \$	16,223,949	54.7%	\$ 16,005,113	\$ 218,836	27.242	27.348	(0.106)
RCPD Delinquency Rate	-	0.0%	-	-	0.000	0.000	0.000
Library Fund	2,593,000	8.7%	2,593,000	-	4.354	4.431	(0.077)
Library Employee Benefit Fund	655,350	2.2%	655,350	-	1.100	1.120	(0.020)
\$	19,472,299	65.7%	\$ 19,253,463	\$ 218,836	32.696	32.899	(0.203)
<u>Property Taxes for City Services</u>							
General Fund \$	3,946,331	13.3%	\$ 3,946,331	\$ -	6.626	6.743	(0.117)
Employee Benefit Fund	2,231,000	7.5%	2,231,000	-	3.746	3.812	(0.066)
Fire Equipment Reserve Fund	462,968	1.6%	462,968	-	0.777	0.791	(0.014)
Kansas Police & Fire Fund (KP&F)	507,000	1.7%	507,000	-	0.851	0.866	(0.015)
Bond & Interest Fund	3,037,276	10.2%	2,742,868	294,408	5.101	4.687	0.414
\$	10,184,575	34.3%	\$ 9,890,167	\$ 294,408	17.101	16.899	0.202
<i>Forecasted</i> 2021 Property Taxes Levied \$	29,656,874		\$ 29,143,630		49.797	49.798	(0.001)
<i>Forecasted</i> Property Tax Increase \$	513,244	1.8%					
<i>Forecasted</i> 2021 Mill Levy Rate	49.797						
<i>Forecasted</i> Increase over the 2020 Mill Levy	(0.001)						

Property Tax Summary

<i>Forecasted</i> Property Tax Increase \$	(0)	
<i>Forecasted</i> Mill Levy (Property Tax Increase/Assessed Valuation)	-0.001	
New Property Taxes from Market Growth \$	140,849	<i>(Both are from growth to the tax base.</i>
New Property Taxes from Community Improvements \$	372,395	<i>Added together, they keep the mill levy from going higher)</i>
<i>Forecasted</i> Increase in Property Taxes for 2021 \$	513,244	
<i>Forecasted</i> Total Allowed Under Tax Lid for 2021	1,093,625	

Special Revenue Funds

BUDGETED EXPENDITURES

	2017	2018	2019	2020	2021 Proposed
1 City/University Projects (102)	700,000	750,000	900,000	830,000	852,924
2 Aggieville BID (103)	73,000	73,000	73,000	73,000	72,500
3 Downtown BID (104)	82,000	91,500	91,500	90,000	89,594
4 Economic Development (105)	-----	-----	-----		
5 <i>MEDOFAB</i>	771,400	801,500	806,500	954,716	954,716
6 <i>RICOED 2002</i>	2,074,300	1,144,000	1,196,517	2,581,921	2,581,921
7 <i>RICOED 2012</i>	5,215,000	6,035,000	5,870,000	7,739,314	7,739,314
8 Employee Benefits (106) *	5,175,710	5,684,092	5,590,000	5,846,500	5,846,500
9 Fire Equipment Reserve (107)	467,850	335,465	404,377	493,088	513,183
10 KP&F Pension (108)	1,205,000	1,282,000	1,100,000	1,155,000	1,155,000
11 General Improvement Fund (109)	145,216	50,000	50,000	100,000	137,167
12 Industrial Promotion (110)	222,950	313,188	162,750	260,976	217,578
13 Library (111)	2,397,500	2,596,800	2,687,800	2,798,500	2,798,500
14 Library Employee Benefits (112)	606,150	606,500	647,800	701,350	701,350
15 Park Development Fund (113)	135,000	53,234	19,000	48,440	48,440
16 Trail and Recreation Fund (114)	-	-	4,750,000	7,700,000	10,800,000
Sales Tax Fund (115)					
17 <i>Revenue to General Fund</i>	2,166,290	2,158,700	2,221,400	2,200,000	2,200,000
18 <i>Revenue to Park Development</i>	-	-	-	-	-
19 <i>Revenue to Employee Benefits</i>	3,412,710	3,585,000	3,405,000	3,425,000	3,425,000
20 <i>Revenue to General Improvement</i>	10,000	49,800	48,600	65,000	65,000
21 <i>Revenue to KP&F</i>	300,000	180,000	180,000	180,000	180,000
21 <i>Revenue to Fire Equipment Reserve</i>	-	-			
22 <i>Revenue to Library</i>		-			
22 <i>Revenue to Bond & Interest</i>	-	-	-	-	-
23 Special Alcohol Programs (116)	705,800	500,800	490,800	485,800	471,300
24 Special Park & Recreation (117)	2,004,700	2,129,500	1,081,300	883,520	883,520
25 Special Street & Highway (118)	2,443,564	2,293,007	1,660,500	2,015,955	1,381,660
26 Special Sunset Zoo (119)	763,100	716,100	707,650	737,500	479,000
28 Southern TIF District Fund (120)					
27 Tourism & Convention (121)	1,933,000	1,845,000	1,840,000	2,100,682	2,100,682
30 Health Department (123)	-	-			
28 RCPD (124)	16,232,844	16,536,000	17,165,520	17,681,392	17,566,982
29 Capital Improvement Reserve (126)	-	-	34,435	34,921	34,921
30 Downtown Redevelopment TIF (127)	2,578,000	2,899,918	3,215,000	2,949,845	2,880,823
31 Special Street Maintenance Fund (129)	1,100,000	2,986,713	2,200,000	2,511,306	2,511,306
32 Risk Management Reserve Fund (130)	-	-	60,000	120,000	103,609
33 Equipment Reserve Fund (134)	-	-	-	96,715	96,715
Total of All Special Funds:	52,921,084	55,696,817	58,659,449	66,763,726	68,889,205

Enterprise Funds

BUDGETED EXPENDITURES

	2017	2018	2019	2020	2021 Proposed
Water Fund					
33 General & Administration	887,520	953,675	1,334,658	1,306,839	1,229,698
34 Meter Services	363,105	363,550	473,600	483,450	481,250
35 Supply & Treatment	3,562,959	3,408,124	3,372,789	3,477,929	3,612,500
36 Blue Township	34,770	33,625	33,830	35,200	33,140
37 Distribution	1,377,860	2,008,780	1,814,680	2,206,513	1,876,863
38 Utility Location	82,770	88,625	176,180	160,950	175,825
39 Non-Operating	11,313,516	11,960,621	12,813,263	12,677,742	12,331,347
Water Fund Expenditures:	17,622,500	18,817,000	20,019,000	20,348,623	19,740,623
Wastewater Fund					
40 General & Administration	774,530	982,090	1,137,057	1,129,129	1,082,331
41 Non-Operating	7,425,195	7,300,599	7,179,175	7,074,396	7,559,834
42 Treatment	2,710,075	2,638,366	3,030,338	2,884,243	2,703,743
43 Blue Township	38,310	39,180	40,975	43,100	44,100
44 Maintenance	1,801,070	2,052,355	1,817,455	1,505,336	1,826,898
45 Utility Location	88,820	86,410	-	-	-
Wastewater Fund Expenditures:	12,838,000	13,099,000	13,205,000	12,636,204	13,216,906
Stormwater Fund					
46 General Expenditures	4,542,000	5,389,600	5,587,650	5,985,683	6,510,807
Stormwater Fund Expenditures:	4,542,000	5,389,600	5,587,650	5,985,683	6,510,807
Total of Enterprise Funds:	35,002,500	37,305,600	38,811,650	38,970,510	39,468,336

Bond & Interest Fund

BUDGETED EXPENDITURES

	2017	2018	2019	2020	2021 Proposed
47 Bond & Interest Fund	32,173,867	27,910,111	26,562,832	25,962,830	26,258,500
Total City Budget:	148,716,679	150,505,658	155,939,629	163,490,750	166,676,105