



**** AGENDA ****

City Commission Study Session
Wednesday, February 26, 2020
Conference Room 1AB
516 Mechanic Street
11:00 a.m.

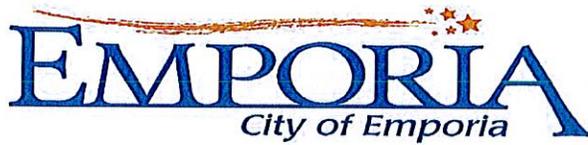
- Year End Review
- Discuss New Downtown Holiday Decorations.

Joint City/County Luncheon
WLW Little Theater

Tentative Agenda for March 4th Commission Meeting at 1:30 p.m.

- Consent Agenda
- Public Comment
- Award Bid for Hazardous Sidewalk.
- Approve Roof Project for Emporia Public Library.
- Agreement with ERC to Operate Jones aquatics Complex for 2020 Season.
- Tax exemption ordinance for Cargill Project.
- Tax Abatements on Roosevelt Lofts, and Cargill.
- IRB for Roosevelt Lofts, downtown redevelopment.
- Report from City Manager on City Activities.
- City Commission Reports and Comments.

**If you need accommodations due to a disability to participate in this event, meeting, or activity, or alternative format of written materials contact Jeff Lynch, City of Emporia ADA Coordinator at least 48 hours before the event at 620-343-4275 or jlynch@emporia-kansas.gov*



To: City Commissioners
From: Janet Harrouff *JH*
Date: February 21, 2020
RE: 2019 Year end summary

The City of Emporia ended 2019 in a good position. All but one budgeted funds are above the minimum fund balance levels. The cover sheet for each fund has been prepared showing the actual 2019 balances and the 2019 budgeted balances. The capital items purchased in each fund is also included. A summary sheet comparing the adopted 2019 unencumbered cash balance to the actual unencumbered cash balance by fund and the 2019 estimated unencumbered cash to actuals has also been prepared.

General Fund: The 2019 budgeted unencumbered cash balance was \$3,480,154 and a cash reserve level of 20.69%. The actual year-end unencumbered cash balance is \$3,890,253, \$410,099 higher than budget and a cash reserve level of 23.95%. The 2019 actual beginning cash balance was \$62,463 higher than budget. The General Fund has an unencumbered cash balance of \$189,952 more than 2018-year end balance.

The revenue was \$1,370,862 higher than budget. Some highlights were:

- Ambulance Services were \$395,823 higher,
- Sales tax was \$311,416 higher,
- County wide sales tax was \$192,331 higher,
- Franchise fees were \$102,911 lower due to rebates given,
- Jet fuel sales were higher by \$108,488,
- Interest Revenue were \$97,194 higher.

The expenses were \$695,438 higher than budget when the excess carryover is not taken into consideration. Some highlights were:

- Equipment Maintenance was \$119,478 lower,
- Vehicle maintenance was \$58,864 lower,
- Ambulance & court charge offs were \$90,741 lower,
- Transferred \$156,308 to close out miscellaneous projects,
- Transferred \$586,609 to the Internal Improvement fund for future projects,
- Transferred \$250,000 to Health Insurance fund.

Multi Year Fund: A total of \$2,395,895 was spent on numerous projects within the city limits. \$1,911,952 was spent on streets and sidewalks; \$239,378 was spent on storm water drainage; \$162,904 on Civic building updates; \$157,705 sealing airport runway and fuel farm upgrade and \$209,000 for

public/private partnership. Sales tax was \$193,217 higher than budget. The ending cash balance is \$1,731,254 which will be carried over to 2020 for completion of 2019 projects.

Library Fund: Revenue was \$16,560 higher than budget, which was mostly Ad valorem tax payments. The Library was paid all available funds.

Convention & Tourism Fund: Transient guest tax collections was \$162,318 higher than budget. \$6,988 was collected in fence rental fees which was lower than 2018. The ending unencumbered cash balance is \$504,177, which was \$148,853 higher than budget.

Industrial Fund: Revenue was \$485 more than budget. The expenses were \$39,358 less than budget. The unencumbered ending cash balance was \$42,420.

Industrial Development Sales Tax Fund: Revenue was \$14,141 higher due to higher interest rates. The balance of any future land purchases is \$700,000. The ending unencumbered cash balance is \$436,802, \$54,141 more than budgeted unencumbered cash balance.

Special Alcohol Fund: Liquor Tax collections was \$8,450 higher than budget. The fund has an ending unencumbered cash balance of \$100,656.

Special Park Fund: The Liquor Tax collections was \$8,450 higher than budget. The municipal band allocation of \$10,000 was paid out of this fund in 2019. The ending unencumbered cash balance is \$66,684.

Special Street Fund: The beginning cash balance was \$41,131 higher than budget. The gas tax was \$23,596 higher than budget. Expenses were \$26,228 lower than budget. The unencumbered cash balance is \$529,377 which is \$67,359 higher than budgeted.

Drug Forfeitures Fund: The ending unencumbered cash balance was \$46,414. Drug forfeiture receipts were \$20,282 higher than budget. Expenditures were \$7,403 lower than original budget.

Bond & Interest Fund: Revenue was \$631,717 higher than budgeted due to closing out completed bonded projects, higher special assessment and higher interest revenue. The ending unencumbered cash balance was \$749,433. \$2,496,000 was paid on the principal balance of the bonds. The current outstanding GO bond balance is \$4,490,000.

Water Fund: Water sales were \$71,240 higher than budget and penalties and service charges were \$14,793 higher than budget. The water fund has \$11,780,000 in outstanding debts.

Expenses were \$514,175 higher than budget;
Chemical costs were \$175,778 higher,
Transferred \$236,200 to close out Prairie Street water main project,
Contractor payments to repair leaks were \$46,788 higher.

The water rates were increased 8% in January 2019. The water fund ended the year with a cash reserve of 13.17% and an unencumbered cash balance of \$1,218,570 which is \$401,934 higher than the original budget.

Wastewater Fund: The Sewer charges were \$256,366 higher than budget. The expenses were \$87,045 higher than budget. The maintenance costs were \$354,741 higher due to repairs at Lift Station #1, emergency repair to the sewer main around S Arundel and manhole repair on East Street. The debt payment was \$405,117 lower than budget. The sewer rates were increased 10% in January 2019. There are outstanding bonds of \$34,659,540 which will pay off in 2038. The fund has an unencumbered cash balance of \$1,687,457 which is \$465,563 lower than the original budget and a reserve level of 33.19%.

Solid Waste Fund: The roll off revenue was \$167,283 higher than budget and overall revenue exceeded budget by \$325,572. The expenses were \$125,755 less than budget. Maintenance & Repair was \$99,339 lower and contractual services was \$69,862 lower. This fund has an unencumbered cash balance of \$2,437,811 and a reserve level of 53.48%. The unencumbered cash is \$861,055 higher than budget.

2019 Year End Summary

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Revenue Detail and Expenditure Summary**GENERAL FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$3,285,630	\$3,633,385	\$3,700,301	\$3,637,838
REVENUE				
Ad Valorem Property Tax	\$3,658,415	\$4,045,948	\$4,420,053	\$4,327,744
Taxes	\$9,945,770	\$10,561,918	\$10,544,922	\$10,138,697
Intergovernmental Taxes	\$196,553	\$229,765	\$253,582	\$234,411
Licenses & Permits	\$199,651	\$209,579	\$206,176	\$140,700
Charges for Services	\$2,413,405	\$2,280,518	\$2,593,559	\$2,113,070
Fines & Fees	\$522,558	\$525,437	\$547,389	\$528,100
Use of Property and Money	\$198,670	\$226,572	\$319,457	\$193,524
Reimbursements	\$201,395	\$213,272	\$202,766	\$274,890
Misc. Rev. - Administrative Transfers 17%	\$2,228,333	\$2,467,288	\$2,659,421	\$2,466,702
Transfer from Solid Waste Fund				
Transfer from Health Insurance Fund				
Operating Revenues	\$6,043	\$6,925	\$4,915	\$4,700
Non operating Revenues	\$500	(\$505)	\$41,159	
TOTAL RECEIPTS	\$19,571,293	\$20,766,717	\$21,793,399	\$20,422,538
EXPENDITURES				
Personnel Services	\$11,187,760	\$11,747,383	\$12,235,098	\$12,648,566
Vacancy Rate		\$0	\$0	-\$353,452
Maintenance & Repair	\$625,269	\$809,637	\$564,407	\$813,480
Commodities	\$1,142,051	\$1,308,610	\$1,285,793	\$1,285,240
Other Charges	\$738,711	\$685,959	\$560,396	\$696,618
Capital Outlay	\$692,675	\$424,847	\$607,818	\$527,900
Debt Reduction				
Stock	(\$3,263)	(\$1,983)	\$3,098	
Transfer to Industrial Development Sales Tax	\$900,000	\$900,000	\$900,000	\$900,000
Transfer to Multi Year Fund	\$2,271,487	\$2,385,756	\$2,464,704	\$2,271,487
Transfer to Project accounts	\$345,802	\$827,202	\$1,037,031	\$40,000
Transfer to Library Fund				
Transfer to Library Employee Benefit fund				
Transfer to B&I for Aquatic Center payment				
Transfer to B&I for Hanger payment	\$49,027	\$0	\$0	
Utilities	\$406,203	\$465,723	\$438,828	\$464,570
Communications	\$81,738	\$85,779	\$87,965	\$103,150
Training and Travel	\$176,346	\$174,083	\$178,202	\$195,650
Jail Expenses	\$52,325	\$58,430	\$90,600	\$65,000
Other Contractual	\$779,301	\$892,756	\$800,124	\$900,416
Excess Carryover		\$0	\$0	\$2,452,223
TOTAL EXPENDITURES	\$19,445,432	\$20,764,182	\$21,254,064	\$23,010,848
Revenue less expenses	\$125,861	\$2,535	\$539,335	(\$2,588,310)
Cash Basis Adjustments/Non-appropriated Balance	\$221,892	\$64,381	(\$349,383)	\$0
Ending Cash Balance	\$3,633,383	\$3,700,301	\$3,890,253	\$1,049,528
Base for Reserve calculation	\$15,186,441	\$16,226,377	\$16,244,511	\$19,271,461
15% Reserve	\$2,277,966	\$2,433,957	\$2,436,677	\$2,890,719
Amount over 15% Reserve	\$1,355,417	\$1,266,344	\$1,453,576	(\$1,841,191)
Percentage	23.93%	22.80%	23.95%	5.45%

2019 Year End Summary**Revenue Detail and Expenditure Summary****MULTI YEAR FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning cash balance	\$1,119,079	\$1,259,422	\$1,612,865	\$92,728
Revenue				
Sales Tax	\$2,271,487	\$2,385,756	\$2,464,704	\$2,271,487
Interest	\$13,606	\$25,875	\$48,117	\$10,000
Misc revenue		\$50,752	\$0	\$300,000
Accounts Receivable	\$1,518	\$650	\$1,463	
TOTAL RECEIPTS	\$2,286,611	\$2,463,032	\$2,514,284	\$2,581,487
EXPENDITURES				
Projects	\$2,146,269	\$2,109,589	\$2,395,895	\$4,494,548
Special Projects		\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,146,269	\$2,109,589	\$2,395,895	\$4,494,548
Revenue less Expenses	\$140,342	\$353,444	\$118,388	(\$1,913,061)
Ending Cash Balance	\$1,259,422	\$1,612,865	\$1,731,254	(\$1,820,333)

City of Emporia, Kansas

2019 Year End Summary

Revenue Detail and Expenditure Summary

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LIBRARY FUND

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$0	\$0	\$1,601	\$1,601
REVENUE				
Ad Valorem Property Tax	\$723,040	\$729,210	\$791,574	\$780,144
Back Tax Collection	\$13,881	\$17,271	\$18,092	\$15,000
Motor Vehicle Tax	\$90,114	\$114,767	\$90,848	\$88,632
Recreational Vehicle Tax	\$502	\$830	\$931	\$788
Ad Valorem Tax Reduction	(\$8,971)	(\$9,589)	(\$9,822)	(\$9,500)
General Fund Contribution				
TOTAL RECEIPTS	\$818,566	\$852,489	\$891,623	\$875,064
EXPENDITURES				
Insurance Refund				
Misc Projects		\$0	\$0	\$0
Additional money due to state funding				
Appropriation	\$818,566	\$850,889	\$893,224	\$915,965
TOTAL EXPENDITURES	\$818,566	\$850,889	\$893,224	\$915,965
Ending Cash Balance	\$0	\$1,600	\$0	(\$39,300)

2019 Year End Summary**Revenue Detail & Expenditure Summary****CONVENTION & TOURISM FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$289,495	\$299,558	\$388,105	\$239,818
REVENUE				
Transient Guest Tax	\$551,220	\$690,576	\$713,538	\$551,220
Interest on Investment	\$1,593	\$4,113	\$7,540	\$1,500
Fence Rental		\$8,912	\$6,988	\$7,000
Misc		(\$604)	(\$744)	
TOTAL RECEIPTS	\$552,813	\$702,997	\$727,322	\$559,720
EXPENDITURES				
CVB Appropriation	\$358,750	\$358,750	\$360,000	\$360,000
Trusler Sports Complex		\$0	\$0	\$0
City Cost Associated with events		\$25,000	\$30,000	\$30,000
Mobile App				
Red Rock's Appropriation	\$10,000	\$7,500	\$7,500	\$7,500
Main Street Historical District				
Emporia Main Street	\$44,000	\$44,000	\$50,000	\$50,000
Breckinridge Hotel				\$35,000
Emporia Arts Council Bldg Campaign				
Emporia Arts Council Support	\$10,000	\$10,000	\$10,000	\$10,000
Emporia Granda	\$10,000	\$20,000	\$20,000	\$20,000
Event Appropriations		\$0	\$0	\$0
Symphony In the Flint Hills		\$0	\$0	\$10,000
Dirty Kanza	\$25,000	\$25,000	\$25,000	\$25,000
Glass Blown Open	\$25,000	\$30,000	\$25,000	\$25,000
Junior World Event			\$15,000	\$15,000
Municipal Band Appropriation	\$10,000	\$10,000	\$0	\$0
Municipal Band Capital Purchase				
National teacher's Hall of Fame				
Historical Society Building Imp				
ESU Foundation - Welch Stadium Imp	\$50,000	\$50,000	\$50,000	\$50,000
Dynamic Dics				
Miscellaneous		\$34,200	\$18,750	
Special Projects	\$0	\$0	\$0	\$162,038
TOTAL EXPENDITURES	\$542,750	\$614,450	\$611,250	\$799,538
Ending Cash Balance	\$299,558	\$388,105	\$504,177	\$0

Transient Guest Tax Receipts	2016	2017	2018	2019
1ST QUARTER-JANUARY	\$107,033.38	\$143,742.00	\$149,499.38	\$172,538.00
2ND QUARTER-APRIL	\$106,085.15	\$104,627.80	\$127,440.51	\$125,683.39
3RD QUARTER-JULY	\$141,336.47	\$143,242.09	\$213,098.04	\$207,494.60
4TH QUARTER-OCTOBER	\$149,955.27	\$159,608.07	\$200,537.74	\$207,822.11
TOTAL	\$504,410.27	\$551,219.96	\$690,575.67	\$713,538.10

2019 Year End Summary**Revenue Detail & Expenditure Summary****INDUSTRIAL FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$37,211	\$38,737	\$40,474	\$37,897
REVENUE				
Ad Valorem Property Tax	\$1,147	\$1,026	\$949	\$1,000
Back Tax Collections	\$23	\$27	\$25	\$21
Motor Vehicle Tax	\$128	\$174	\$125	\$119
Ad Valorem Tax Reduction	(\$14)	(\$13)	(\$12)	(\$16)
Interest on Investment	\$291	\$578	\$922	\$400
Miscellaneous				
TOTAL RECEIPTS	\$1,575	\$1,792	\$2,009	\$1,524
EXPENDITURES				
Industrial Promotion				
Dues & Subscriptions				
Travel Expense & Miscellaneous	\$49	\$0	\$0	\$1,185
RDA Appropriation				
Contractual Services		\$55	\$63	
Special Projects and Reserve Funds		\$0	\$0	\$38,236
TOTAL EXPENDITURES	\$49	\$55	\$63	\$39,421
Ending Cash Balance	\$38,737	\$40,474	\$42,420	\$0

2019 Year End Summary**Revenue Detail and Expenditure Summary****INDUSTRIAL DEVELOPMENT SALES TAX FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$225,882	\$211,360	\$397,626	\$381,630
Revenue:				
Sales Tax Receipts	\$900,000	\$900,000	\$900,000	\$900,000
Interest Income	\$4,003	\$11,535	\$22,141	\$8,000
Reimbursed Exp - Retail Study				
REG Repayment	\$40,200	\$40,200	\$0	\$0
NIM Escrow				
Kansas Gas Rebate - REG		\$0	\$0	\$0
RDA returned money	\$18,508	\$39,265	\$2,035	\$0
Total Revenue	\$962,711	\$991,000	\$924,176	\$908,000
Expense:				
Appropriation to the RDA	\$338,000	\$308,000	\$325,000	\$325,000
Trf to TIF Fund				
Emporia Enterprises	\$25,000	\$25,000	\$35,000	\$35,000
Miscellaneous	\$16,958	\$0	\$0	\$0
Bond Council				
Misc Improvements				
Storm Water Detention				
Land Purchase for Industry	\$175,000	\$175,000	\$175,000	\$175,000
Valu-Net				
Warren Way				
Industrial Building Repair				
Transfer to water for water projects			\$350,000	\$350,000
Gas Line Bond Pmt	\$86,936	\$86,936	\$0	\$0
Land Purchase Bond Pmt	\$185,339	\$185,339	\$0	\$0
Equipment for Fab Lab				\$40,000
Storm Water Det Detorit				
Water Valves	\$150,000	\$24,456	\$0	\$0
Special Projects		\$0	\$0	\$364,630
Total Expenses	\$977,233	\$804,732	\$885,000	\$1,289,630
Ending Cash Balance	\$211,360	\$397,628	\$436,802	\$0

2019 Year End Summary**Revenue Detail and Expenditure Summary****SPECIAL ALCOHOL FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$75,671	\$89,550	\$83,216	\$83,949
REVENUE				
Private Club Liquor Tax	\$93,595	\$92,876	\$102,450	\$94,000
Interest on Investment	\$684	\$1,190	\$1,890	\$800
TOTAL RECEIPTS	\$94,279	\$94,066	\$104,340	\$94,800
EXPENDITURES				
Appropriations	\$80,400	\$100,400	\$86,900	\$86,900
Other Charges				
Special Projects		\$0	\$0	\$91,849
TOTAL EXPENDITURES	\$80,400	\$100,400	\$86,900	\$178,749
Ending Cash Balance	\$89,550	\$83,216	\$100,656	\$0

Appropriations	2017	2017	2018	2019
Mental Health Center	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Corner House	\$55,000.00	\$55,000.00	\$75,000.00	\$55,000.00
Emporia State University	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00
Emporia State University USD #253				\$6,500.00
Total	\$80,400.00	\$80,400.00	\$100,400.00	\$86,900.00

Receipts	2016	2017	2018	2019
1ST QUARTER - MARCH	\$20,092.22	\$24,673.40	\$20,419.16	\$26,806.24
2ND QUARTER - JUNE	\$23,366.16	\$22,036.20	\$26,757.14	\$22,937.76
3RD QUARTER - SEPTEMBER	\$24,491.75	\$22,549.91	\$21,039.84	\$26,000.31
4TH QUARTER - DECEMBER	\$23,688.74	\$24,335.37	\$24,660.05	\$26,705.52
TOTAL	\$91,638.87	\$93,594.88	\$92,876.19	\$102,449.83

2019 Year End Summary**Revenue Detail and Expenditure Summary****SPECIAL PARKS & RECREATION**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$152,524	\$224,703	\$42,101	\$44,905
REVENUE				
Private Club Liquor Tax	\$93,595	\$92,876	\$102,450	\$94,000
Donations & Grants		\$0	\$0	\$0
Lake Kahola Proceeds		\$0	\$0	\$0
Trf from projects	\$2,112	\$0	\$0	\$0
Interest on Investment	\$1,462	\$1,567	\$1,009	\$450
TOTAL RECEIPTS	\$97,169	\$94,443	\$103,459	\$94,450
EXPENDITURES				
Personnel Services		\$0	\$0	\$0
Vacancy Rate		\$0	\$0	\$0
Municipal Band Allocation			\$10,000	\$10,000
Other Charges		\$0	\$10	\$0
Miscellaneous				
Commodities		\$0	\$0	\$0
Capital Outlay	\$24,990	\$0	\$53,372	\$65,000
Contractual Services		\$2,045	\$0	\$0
Transfer to Project Accounts		\$275,000	\$15,494	\$0
Special Projects		\$0	\$0	\$64,355
TOTAL EXPENDITURES	\$24,990	\$277,045	\$78,876	\$139,355
Ending Cash Balance	\$224,703	\$42,101	\$66,684	\$0
Receipts				
	2016	2017	2018	2019
1ST QUARTER - MARCH	\$20,092	\$24,673	\$20,419	\$26,806
2ND QUARTER - JUNE	\$23,366	\$22,036	\$26,757	\$22,938
3RD QUARTER - SEPTEMBER	\$24,492	\$22,550	\$21,040	\$26,000
4TH QUARTER - DECEMBER	\$23,689	\$24,335	\$24,660	\$26,706
TOTAL	\$91,639	\$93,595	\$92,876	\$102,450

2019 Year End Summ**Revenue Detail and Expenditure Summary****SPECIAL STREET FUND**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$451,213	\$486,371	\$549,872	\$369,448
REVENUE				
Gasoline Tax	\$659,478	\$673,930	\$677,776	\$654,180
Special City-County Tax	\$78,948	\$79,650	\$79,320	\$78,975
Damages	\$1,318	\$7,891	\$7,404	
Interest on Investment	\$4,139	\$8,673	\$13,343	\$5,000
Transfer of Funds				
Sale of Salvage	\$1,818	\$8,492	\$0	
Miscellaneous	\$34	\$6,094	\$1,443	\$0
TOTAL RECEIPTS	\$745,735	\$784,730	\$779,286	\$738,155
EXPENDITURES				
Personnel Services	\$381,980	\$442,887	\$443,805	\$452,733
Vacancy		\$0	\$0	(\$12,834)
Maintenance & Repair	\$121,454	\$47,767	\$67,907	\$89,700
Commodities	\$100,453	\$112,212	\$126,842	\$116,880
Other Charges	\$28,107	\$20,145	\$29,949	\$34,300
Capital Outlay	\$19,652	\$52,830	\$48,137	\$65,000
Debt Redemption		\$0	\$0	\$0
Utilities	\$22,486	\$24,499	\$21,248	\$29,580
Communications	\$1,028	\$1,917	\$1,112	\$2,250
Training & Travel	\$1,699	\$3,188	\$6,648	\$4,100
Contractual Services	\$26,671	\$15,784	\$53,032	\$44,300
Administrative Fees		\$0	\$0	\$0
Special Projects		\$0	\$0	\$281,594
Audit Adjustments	\$7,047		\$1,100	
TOTAL EXPENDITURES	\$710,577	\$721,229	\$799,782	\$1,107,603
Net Change in Cash	\$35,158	\$63,501	(\$20,496)	(\$369,448)
Ending Cash Balance	\$486,371	\$549,872	\$529,376	\$0
Receipts				
	2016	2017	2018	2019
1st Quarter - Jan Payment	\$161,495	\$166,388	\$169,275	\$168,525
2nd Quarter - April Payment	\$154,575	\$154,534	\$156,526	\$161,371
3rd Quarter - July Payment	\$161,454	\$165,953	\$171,880	\$170,138
4th Quarter - Oct Payment	\$175,378	\$172,603	\$176,249	\$177,742
Total	\$652,902	\$659,478	\$673,930	\$677,776

2019 Year End Summary**Revenue Detail and Expenditure Summary****DRUG FORFEITURES**

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$23,414.09	\$71,093.00	\$46,441.72	\$43,274.00
REVENUE				
Receipts from Drug Forfeitures	\$77,624.77	\$19,882.67	\$25,282.40	\$5,000.00
Interest on Investment	\$473.36	\$651.05	\$987.04	\$400.00
Transfer of Funds				
Audit Adjustment				
TOTAL RECEIPTS	\$78,098.13	\$20,533.72	\$26,269.44	\$5,400.00
EXPENDITURES				
Commodities	\$11,773.60	\$45,100.40	\$26,175.00	\$33,700.00
Capital Outlay	\$18,448.93	\$0.00	\$0.00	\$0.00
Communications	\$195.50	\$84.60	\$122.20	\$0.00
Transfer of Funds				
Other Contractual				
Miscellaneous				
Maintenance & Repair				
Special Projects		\$0.00	\$0.00	\$14,974.00
TOTAL EXPENDITURES	\$30,418.03	\$45,185.00	\$26,297.20	\$48,674.00
Ending Cash Balance	\$71,094.19	\$46,441.72	\$46,413.96	\$0.00

2019 Year End Summary

Revenue Detail & Expenditure Summary

BOND & INTEREST FUND

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
Beginning Cash Balance	\$277,343.00	\$433,647.00	\$919,890.00	\$254,844.00
REVENUE				
Ad Valorem Property Tax	\$1,842,011.00	\$1,520,235.00	\$1,623,766.00	\$1,600,000.00
Back Tax Collection	\$47,436.00	\$50,060.00	\$45,325.00	\$40,000.00
Special Assessments	\$178,430.00	\$197,700.00	\$210,316.00	\$109,971.00
Motor Vehicle Tax	\$282,293.00	\$282,768.00	\$191,372.00	\$186,252.00
Ad Valorem Tax Reduction	-\$22,860.00	-\$19,972.00	-\$20,143.00	-\$20,000.00
Interest on Investment	\$6,373.00	\$11,033.00	\$34,719.00	\$7,000.00
Recreation Center - Pool renovation	\$23,499.00	\$23,499.00	\$23,499.00	\$23,500.00
Recreation Center - Office/Locker R	\$22,642.00	\$22,642.00	\$22,822.00	\$22,642.00
Recreation Center - Ball Diamond	\$49,000.00	\$47,800.00	\$46,600.00	\$46,600.00
Recreation Center - Fitness Center	\$61,020.00	\$62,060.00	\$48,560.00	\$48,560.00
Golf Course Payment - General Fund				
Equipment Payments - G, ST, SW Fund				
Fire Station Payment - Multi Fund				
KP&F Loan Payment - General Fund				
Industrial Land Payment - Ind Sales	\$185,339.00	\$185,339.00	\$0.00	\$0.00
Gas Line Payment - Ind Sales Tax	\$86,936.00	\$86,936.00	\$0.00	\$0.00
Hanger Payment - General Fund	\$49,027.00	\$0.00	\$0.00	\$0.00
Aquatic Center Payment - Sales Tax				
Sale of Bonds		\$0.00	\$0.00	\$0.00
Miscellaneous	\$6,158.00	\$62.00	\$0.00	
Transfer of Funds from Project Accc	\$84,081.00	\$617,344.00	\$469,407.00	
TOTAL RECEIPTS	\$2,901,385.00	\$3,087,506.00	\$2,696,243.00	\$2,064,525.00
EXPENDITURES				
Principal	\$2,465,000.00	\$2,270,000.00	\$2,496,000.00	\$1,910,000.00
Interest Coupons	\$280,081.00	\$331,263.00	\$370,699.00	\$241,621.00
Misc Project		\$0.00	\$0.00	\$167,748.00
TOTAL EXPENDITURES	\$2,745,081.00	\$2,601,263.00	\$2,866,699.00	\$2,319,369.00
Ending Cash Balance	\$433,647.00	\$919,890.00	\$749,434.00	\$0.00
Delinquency Computation (Add this an	\$55,260.33	\$45,607.05	\$48,712.98	\$48,000.00
	\$1,897,271.33	\$1,565,842.05	\$1,672,478.98	\$1,648,000.00
Mil Levy	12.730	10.405	10.405	10.405
Change in Mil Levy	-2.742	-2.325	0.000	-2.325

2019 Year End Summary**Revenue Detail and Expenditure Summary**

Cash Basis

WATERWORKS FUND

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
BEGINNING CASH	\$2,373,602	\$1,684,659	\$1,282,341	\$1,127,106
REVENUE				
Sale of Water	\$4,453,592	\$5,337,648	\$5,874,448	\$5,803,208
Service Charge	\$130,042	\$119,284	\$116,643	\$110,000
Penalties	\$82,144	\$81,887	\$88,150	\$80,000
Sale of Salvage		\$0	\$0	\$0
Reimbursed Expense	\$4,185	\$2,315	\$30,407	\$750
Interest on Investment	\$19,567	\$30,991	\$42,340	\$20,000
Sale of Bonds		\$5,595,000	\$0	\$0
Non-Operating Grant Money		\$0	\$0	\$0
Trf from Ind Development Sales Tax Fund			\$350,000	\$350,000
Trf from project fund		\$744	\$40,083	
Non Operating Revenue		(\$261,434)	\$0	\$0
Miscellaneous	\$7,869	\$14,705	\$586,113	\$3,350
TOTAL RECEIPTS	\$4,697,399	\$10,921,140	\$7,128,184	\$6,367,308
EXPENDITURES				
Personnel Services	\$672,817	\$735,560	\$771,361	\$799,790
Vacancy				(\$22,433)
Maintenance & Repair	\$606,741	\$719,570	\$573,651	\$594,500
Commodities	\$652,914	\$816,115	\$869,037	\$692,766
Other Charges	\$178,216	\$120,249	\$176,921	\$185,333
Capital Outlay	\$187,311	\$146,617	\$489,410	\$477,500
Debt Payment	\$1,273,704	\$1,294,230	\$1,627,313	\$1,865,168
Stock	(\$2,382)	\$0	(\$12,756)	\$5,000
Transfer to Project Account		\$5,640,333	\$245,534	\$0
Utilities	\$422,259	\$463,289	\$418,893	\$491,350
Communications	\$34,362	\$29,889	\$32,067	\$38,475
Travel & Training	\$18,398	\$5,484	\$9,885	\$14,450
Contractual Services	\$593,126	\$593,305	\$636,673	\$517,033
Administrative Fee 17%	\$793,715	\$956,454	\$1,023,449	\$1,018,845
Change in Liabilities	(\$44,840)	(\$197,667)	\$330,517	\$0
TOTAL EXPENDITURES	\$5,386,341	\$11,323,428	\$7,191,955	\$6,677,777
NET CHANGE IN CASH	(\$688,942)	(\$402,288)	(\$63,771)	(\$310,469)
ENDING CASH	\$1,684,660	\$1,282,371	\$1,218,570	\$816,637
ADJUSTMENTS				
Principal Bond Payments	(\$947,000)	(\$1,131,563)	(\$1,350,000)	(\$1,350,000)
Depreciation	\$881,142	\$1,077,666	\$1,171,834	\$1,096,760
Capitalized Assets	(\$3,219,759)	(\$1,625,492)	(\$3,641,599)	(\$477,500)
Liabilities				
ADJUSTMENTS	(\$3,285,617)	(\$1,679,389)	(\$3,819,765)	(\$730,740)
Base for reserve calculation	\$5,199,030	\$5,536,479	\$6,457,010	\$6,200,277
20% reserve amount	\$1,039,806	\$1,107,296	\$1,291,402	\$1,240,055
Amount over 20% reserve	\$644,854	\$175,075	(\$72,832)	(\$423,418)
Percent	32.40%	23.16%	18.87%	13.17%

2019 Year End Summary**Revenue Detail and Expenditure Summary**

Cash Basis

WASTE WATER FUND

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
BEGINNING CASH	\$863,839	\$1,316,168	\$2,458,833	\$2,619,763
REVENUE				
Sales/Charges	\$3,895,849	\$4,365,714	\$4,970,343	\$4,713,977
Extra Strength Surcharge	\$84,304	\$66,331	\$70,964	\$68,440
Interest on Investment	\$11,933	\$37,954	\$58,260	\$20,000
New System Taps		\$600	\$0	\$1,000
Trf from Health Fund - Premiums				\$0
Sale of Bonds		\$812,273	\$0	
Miscellaneous	\$5,897	\$2,990	(\$512,737)	\$1,000
TOTAL RECEIPTS	\$3,997,983	\$5,285,862	\$4,586,830	\$4,804,417
EXPENDITURES				
Personnel Services	\$694,579	\$734,253	\$762,990	\$821,457
Vacancy		\$0	\$0	(\$21,338)
Maintenance & Repair	\$253,960	\$311,218	\$648,741	\$294,000
Commodities	\$66,712	\$99,394	\$147,321	\$91,500
Other Charges	\$123,455	\$141,211	\$131,457	\$125,100
Capital Outlay	\$3,158	\$217,570	\$263,985	\$107,500
Debt Payment	\$954,900	\$458,317	\$2,046,991	\$2,452,108
Transfer to Project fund		\$858,333	\$9,333	\$0
Utilities	\$567,285	\$456,151	\$495,598	\$503,500
Communications	\$23,639	\$20,327	\$22,751	\$28,350
Travel & Training	\$1,514	\$4,383	\$3,797	\$6,100
Contractual Services	\$240,568	\$160,068	\$214,003	\$252,883
Administrative Fee 17%	\$610,000	\$610,000	\$610,000	\$610,000
Change in Liabilities	\$5,886	\$71,972	\$1,238	\$0
TOTAL EXPENDITURES	\$3,545,656	\$4,143,197	\$5,358,205	\$5,271,160
NET CHANGE IN CASH	\$452,327	\$1,142,665	(\$771,375)	(\$466,743)
ENDING CASH	\$1,316,166	\$2,458,833	\$1,687,458	\$2,153,020
ADJUSTMENTS				
Depreciation	\$1,012,856	\$989,318	\$1,005,412	\$1,420,300
Principal Bond Payments	(\$795,000)	(\$195,306)	(\$1,492,446)	(\$1,783,608)
Capitalized Assets	(\$369,302)	(\$453,406)	(\$7,257,778)	(\$107,500)
Change in Liabilities				
ADJUSTMENTS	(\$151,446)	\$340,606	(\$7,744,812)	(\$470,808)
Base for reserve calculation	\$3,542,498	\$3,067,295	\$5,084,887	\$5,163,660
20% Cash Reserve amount	\$708,500	\$613,459	\$1,016,977	\$1,032,732
Amount over 20% Cash Reserve	\$607,666	\$1,845,374	\$670,481	\$1,120,288
Percentage	37.15%	80.16%	33.19%	41.70%

2019 Year End Summary**Revenue Detail and Expenditure Summary**

Cash Basis

SOLID WASTE DISPOSAL FUND

	2017 (Actual)	2018 (Actual)	2019 (Actual)	Budget 2019
BEGINNING CASH	\$2,146,461	\$2,263,885	\$2,447,244	\$2,037,514
REVENUE				
Refuse Collection Fees	\$2,748,319	\$2,719,880	\$2,945,156	\$2,940,000
County Contract		\$0	\$0	\$0
Curbside recycling		\$0	\$0	\$0
Loss on Sale of Assets		(\$42,744)	\$0	\$0
Interest on Investments	\$27,991	\$46,218	\$73,647	\$28,000
Trf from Health Ins - Premiums		\$0	\$0	\$0
Resale of Recyclables	\$188,181	\$123,205	\$71,238	\$130,000
Box Container Fees	\$1,271,030	\$1,512,097	\$1,565,415	\$1,398,133
Insurance Proceeds		\$0	\$0	\$0
Landfill Fees	\$357,145	\$485,361	\$562,406	\$408,969
Transfers		\$0	\$0	\$0
Miscellaneous	\$32	\$73,785	\$17,578	\$4,768
TOTAL RECEIPTS	\$4,592,698	\$4,917,802	\$5,235,440	\$4,909,870
EXPENDITURES				
Personnel Services	\$1,451,151	\$1,535,699	\$1,646,210	\$1,651,828
Vacancy		\$0	\$0	\$0
Maintenance & Repair	\$217,235	\$230,132	\$146,511	\$245,850
Commodities	\$210,932	\$258,668	\$245,193	\$263,135
Other Charges	\$107,942	\$68,242	\$75,675	\$143,833
Capital Outlay	\$352,981	\$476,745	\$686,258	\$737,500
Debt Payments		\$0	\$0	\$0
Trf to General Fund		\$0	\$0	\$0
Utilities	\$36,037	\$45,090	\$44,152	\$43,300
Communications	\$33,431	\$29,275	\$34,380	\$40,300
TransferTo Projects		\$25,000	\$55,564	
Travel & Training	\$950	\$1,749	\$3,078	\$9,500
Contractual Services	\$1,306,026	\$1,321,928	\$1,358,513	\$1,428,375
Administrative Fee 17%	\$743,656	\$806,264	\$858,055	\$807,007
Change in Liabilities	\$14,930	(\$64,349)	\$91,286	\$0
TOTAL EXPENDITURES	\$4,475,271	\$4,734,443	\$5,244,875	\$5,370,628
NET CHANGE IN CASH	\$117,427	\$183,359	(\$9,435)	(\$460,758)
ENDING CASH	\$2,263,888	\$2,447,244	\$2,437,809	\$1,576,756
ADJUSTMENTS				
Principal Payments	\$0	\$0	\$0	\$0
Depreciation	\$342,389	\$295,912	\$335,122	\$435,000
Capitalized Assets	(\$103,912)	(\$635,529)	(\$766,332)	(\$737,500)
Change in Liabilities				
ADJUSTMENTS	\$238,477	(\$339,617)	(\$431,210)	(\$302,500)
Base for reserve calculation	\$4,122,290	\$4,257,698	\$4,558,617	\$4,633,128
20% cash reserve amount	\$824,458	\$851,540	\$911,723	\$926,626
Amount over 20% Cash Reserve	\$1,439,430	\$1,595,704	\$1,526,086	\$650,130
Percentage	54.92%	57.48%	53.48%	34.03%

Funding Source	Department	Year	Description	Budget Amount	Actual
Fed. Funds	Engineering	2019	Traffic Capacity Study, Industrial Road 15th Ave. to 24th Ave.	\$75,000	
General Fund	Administration	2019	Office furniture	\$10,000	
General Fund	Airport	2019	Replace 2000 4 door car - Transfer a Police vehicle-\$30,000		
General Fund	Airport	2019	John Deere 1435 Mower - Replacement (2001 Model Year)	\$30,000	\$24,452
General Fund	Civic Building	2019	Arena Score Tables	\$18,000	\$11,815
General Fund	Code Services	2019	Pickup or car Police Vehicle might be an option	\$25,000	\$23,810
General Fund	EMS	2019	Portable Ventilators	\$12,500	\$11,902
General Fund	EMS	2019	Mechanical CPR Devices	\$31,000	\$30,000
General Fund	EMS	2019	Communication Equipment	\$15,000	\$15,000
General Fund	Fire	2019	SCBA Pressurized Cylinder	\$20,000	\$14,835
General Fund	Fire	2019	Explorer Interceptor moved to 2021 \$30,000		
General Fund	Fire	2019	Hose	\$17,000	\$16,896
General Fund	Fire	2019	Rescue Lifting Bags	\$15,000	\$12,785
General Fund	Fire	2019	SCBA fit test machine	\$13,000	\$14,731
General Fund	Fire	2019	Communication Equipment	\$15,000	\$15,000
General Fund	Shop	2019	Rolling Jack (15,000 Lbs.)	\$7,000	\$3,075
General Fund	Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500	\$7,562
General Fund	Park	2019	Mule with dump bed	\$20,000	\$11,167
General Fund	Park	2019	C of E Pond Dredge	\$28,500	\$31,167
General Fund	Police	2019	3 Patrol Vehicles	\$131,300	\$111,948
Drug Forfeiture	Police	2019	3 mobile data terminals & 3 video cameras \$33,700		
General Fund	Police	2019	17 rifles (over 20 years old and starting to fail)	\$20,400	\$15,375
General Fund	Police	2019	10 portable radios & 9 Tasers	\$41,700	\$14,967
General Fund	Police	2019	55 handguns, holsters and lights	\$45,000	\$10,569
Mil Levy	EMS	2019	Ambulance (A6)	\$262,500	\$266,300
Mil Levy	Engineering	2019	Replace 30th Ave	\$850,000	
Mil Levy	Engineering	2019	Engineering Design/Utility Relocation/ROW for Becker Storm Wa	\$250,000	
Mil Levy	Golf Course	2019	Renovation for Runway expansion	\$1,500,000	
Multi-Year	Administration	2019	Private/Public partnership Citizen building rehab (Sidewalk & mis	\$82,500	
Multi-Year	Administration	2019	Citizen Sidewalk & Paving	\$124,500	\$77,709
Multi-Year	Administration	2019	Legacy Lofts Incentive - sidewalks & parking		\$131,880
Multi-Year	Administration	2019	Legacy/Roosevelt Public/private partnership		\$209,000
Multi-Year	Administration	2019	ADA sidewalks	\$50,000	
Multi-Year	Administration	2020	ESU Cross walks		\$13,656
Multi-Year	Airport	2019	Seal Asphalt Runway (FAA 90/10)	\$40,000	\$45,500
Multi-Year	Airport	2019	Fuel Farm upgrade	\$110,000	\$112,205
Multi-Year	Civic Building	2019	Replace steam lines & HVAC updates	\$25,000	\$27,150
Multi-Year	Civic Building	2019	ADA Improvements (Water, Police, Fire reception windows)	\$100,000	\$18,758
Multi-Year	Civic Building	2019	Acoustical absorption material for main arena	\$175,000	\$115,000
Multi-Year	Engineering	2019	Hazardous Sidewalk Program	\$100,000	\$79,890
Multi-Year	Engineering	2019	CCLIP Program (US-50 from Prairie to Elm St.)	\$300,000	
Multi-Year	Engineering	2019	Street Rehabilitation	\$500,000	\$855,467
Multi-Year	Engineering	2019	Waste water treatment plant storm water mangt	\$47,000	\$47,000
Multi-Year	Engineering	2019	Miscellaneous Storm water Repairs	\$100,000	\$5,926
Multi-Year	Engineering	2020	6th & Prairie Storm Water		\$186,452
Multi-Year	Engineering	2019	Sidewalk Improv. (Industrial Rd. from Walmart S. entrance to Ald	\$28,000	
Multi-Year	Engineering	2019	Industrial Ave (Add a Payment Lane, Walmart N. entrance to Ald	\$200,000	\$248,082
Multi-Year/Fed	Engineering	2019	Prairie St. Viaduct repair/rehabilitation Project (cost 50/50 with Ly	\$200,000	\$219,095
Multi-Year	Engineering	2019	Weaver Street (RR to Hwy 50) repair		\$28,495
Multi-Year	Engineering	2019	State Street Underpass		\$36,124
Multi-Year	Engineering	2019	Engineering for Road F		\$25,000
Multi-Year	Engineering	2019	Street Repairs around Peter Pan Park & zoo		\$25,048
Multi-Year	Zoo	2019	Fence - East of Park Barn		\$14,957
Multi-Year	Street	2019	Slurry Seal	\$200,000	\$171,507
Solid Waste	Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadwa	\$60,000	\$60,000
Solid Waste	Collections	2019	Single cab, 1/2 ton, 2 wheel drive pickup - replacement 1997	\$33,000	\$21,642
Solid Waste	Collections	2019	Rear-load Refuse Truck Replacement	\$190,000	\$193,072
Solid Waste	Collections	2019	Special Trash pick up equipment	\$30,000	
Solid Waste	Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500	\$7,562
Solid Waste	Transfer Station	2019	Track Loader	\$412,000	\$404,280
Special Park	Park	2019	11ft Rotary Mower	\$65,000	\$53,372
Street Fund	Special Street	2019	1 ton pickup with a dump bed- Replacement 2003	\$55,000	\$38,563
Street Fund	Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadwa	\$10,000	\$9,017
Waste Water Fund	Waste Water Plant	2019	Amount over the loan amount	\$600,000	

<u>Funding Source</u>	<u>Department</u>	<u>Year</u>	<u>Description</u>	<u>Budget Amount</u>	<u>Actual</u>
Waste Water Fund	Sewer Maintenance	2019	Replace Transfer Station lift station	\$70,000	\$70,000
Waste Water Fund	Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500	\$7,562
Waste Water Fund	Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadwa	\$25,000	\$25,000
Water Fund	Water Plant	2019	Presedimentation Basin Construction	\$1,900,000	
Water Fund	Engineering	2019	Watermain project (9th Ave from Elm to Lawrence & Elm from 61	\$850,000	
Water Fund	Shop	2019	Replace Mobile Floor Cleaning machine - age unknown	\$12,500	\$7,562
Water Fund	Public Works	2019	Public Works Center- Replace crumbling/failing concrete roadwa	\$25,000	\$25,000
Water Fund	Water Distribution	2019	10" water main from Merchant to Commercial on 6th (Citizen buil	\$155,000	\$150,182
Water Fund	Water Plant	2019	Repair/replace roofs on Operations & Chemical Feed Buildings	\$100,000	
Water Fund	Water Plant	2019	Rehab or Replace 1994 Building Service Pump Station	\$60,000	\$48,500
Water Fund	Water Plant	2019	SCADA Control Upgrades	\$75,000	\$114,340
Water Fund	Water Plant	2019	Clarifier Upgrade to improve performance	\$50,000	

2019 Year End Summary

Revenue Detail and Expenditure Summary

Fund	Budgeted Ending Unencumbered Cash Balance	Budget Reserve Percentage	Actual Ending Unencumbered Cash Balance	Actual Reserve percentage
GENERAL FUND With Excess carryover amount	\$1,111,991	5.77%	\$3,890,255	23.95%
GENERAL FUND Without Excess carryover amount	\$3,501,751	20.82%	\$3,890,255	23.95%
MULTI YEAR FUND	\$39,215		\$1,731,254	
LIBRARY FUND	\$0		\$0	
CONVENTION & TOURISM FUND	\$0		\$504,178	
INDUSTRIAL FUND	\$0		\$42,420	
INDUSTRIAL DEVELOPMENT SALES TAX FUND	\$0		\$436,802	
SPECIAL ALCOHOL FUND	\$0		\$100,656	
SPECIAL PARKS & RECREATION	\$0		\$66,684	
SPECIAL STREET FUND	\$0		\$529,377	
DRUG FORFEITURES	\$0		\$46,414	
BOND & INTEREST FUND	\$0		\$749,433	
WATERWORKS FUND	\$816,637	13.17%	\$1,218,571	18.87%
WASTE WATER FUND	\$2,153,020	41.70%	\$1,687,457	33.19%
SOLID WASTE DISPOSAL FUND	\$1,576,756	34.03%	\$2,437,811	53.48%

Fund	2019 Estimated Unencumbered Cash Balance	2019 Estimated Reserve Percentage	Actual Ending Unencumbered Cash Balance	Actual Reserve percentage
GENERAL FUND Without Excess carryover amount	\$3,790,255	22.60%	\$3,890,255	23.95%
MULTI YEAR FUND	\$0		\$1,731,254	
LIBRARY FUND	\$0		\$0	
CONVENTION & TOURISM FUND	\$434,603		\$504,178	
INDUSTRIAL FUND	\$40,962		\$42,420	
INDUSTRIAL DEVELOPMENT SALES TAX FUND	\$386,659		\$436,802	
SPECIAL ALCOHOL FUND	\$91,315		\$100,656	
SPECIAL PARKS & RECREATION	\$58,609		\$66,684	
SPECIAL STREET FUND	\$421,465		\$529,377	
DRUG FORFEITURES	\$28,079		\$46,414	
BOND & INTEREST FUND	\$559,650		\$749,433	
WATERWORKS FUND	\$727,886	11.32%	\$1,218,571	18.87%
WASTE WATER FUND	\$1,346,752	23.07%	\$1,687,457	33.19%
SOLID WASTE DISPOSAL FUND	\$2,098,154	44.51%	\$2,437,811	53.48%

Memo

TO: City Commission

FROM: Mark McAnarney, City Manager

CC: Department Heads

DATE: February 21, 2020

SUBJECT: Downtown Holiday Decorations

The City Commission will discuss the Downtown Holiday Decorations with staff and how to proceed with the purchase of new decorations.