

City of Huber Heights



Draft Working Document

2016 BUDGET

Draft Budget from OCT Admin/mts

Budget Process

2016 Budget Process begins in Early July 2015 with the preparation of City's Annual "Tax Budget" and ends with the approval of the "2016 City Budget" in October 2015.

- July 2015 - City's 2016 "Tax Budget" is prepared estimating 2016 Revenues and Expenditures based upon review of Current Operations and Revenues.
- July 2015 - To Council Committee for review and discussion.
- July 2015 - Public Hearing held to consider the "2016 Tax Budget"
- July 13, 2015 - "2016 Tax Budget" passed by City Council
- July, 2015 - "2016 Tax Budget" filed with the County Auditors of Montgomery and Miami County
- September 2015 - The County Budget Commission holds hearings and certifies Property Tax rates to the City.
- September 28, 2015 - City accepts the Rates as determined by the County Budget Commission.

Main purpose of "Tax Budget" is to establish property tax rates and estimates for "Resources Available for Appropriation" within the 2016 budget.

Budget Process Cont.

During process - City Operations are constantly evaluated with the goal of delivering City Services in the most efficient and cost effective way possible.

- August & September 2015 – Budgetary goals discussed with City Manager and Department Heads. Budget Worksheets are updated with current operating data and meetings held with all Department Heads to finalize 2016 Budget requests. Current estimates and results of operations presented to Council Administration Committee.
- Primary Goal was to maintain City Services at the current level of service and programs provided to the Citizens of Huber Heights.
- Maintain these service levels and programs while looking for efficiencies to keep budgetary growth within the non-personnel budgets of the operating departments at “Zero” versus the current 2015 Appropriations.
- After much work on the part of each department and all of our City employees we are able to achieve these goals with the budget as proposed this evening.
- September 8, 2015–To public Council Administration Committee meeting for input, review and discussion of 2016 Budget Detail.
- September 22, 2015–To public Council Administration Committee meeting for input, review and discussion of 2016 Budget Detail and Ordinance.
- September 28, 2015–To public City Council meeting for first reading.
- October 6, 2015–To public Council Administration Committee meeting for input, review and discussion of 2016 Budget Detail and Ordinance.
- October 12, 2015–To public City Council meeting for second reading.
- October 20, 2015–To public Council Administration Committee meeting for input, review and discussion of 2016 Budget Detail and Ordinance.
- October 26, 2015–Final 2016 Budget Ordinance to Council for passage

Budget Basics

- Available Resources are appropriated within the “General Fund” and 44 other separate “Funds”
- Each Fund’s appropriations are consolidated into this 2016 City Budget
- For presentation purposes these Funds can best be summarized as follows:
 - “Operating Funds” - These funds account for the City’s primary operating functions
 - “Enterprise Funds” - These are Funds associated with Water, Sewer and Storm Water
 - “Other Funds” – These include various Capital, Debt Service, and Other Restricted Funds
- Primary City programs and services (Police, Fire, Streets, Parks and Rec., and General Government Operations) are accounted for within the City’s “Operating Funds Expenditure Budgets”.

Key Fund Budgets Summary

Salaries	\$1,944,300
Fringes	843,700
O/M	2,340,915
Equip/Vehicle/Capital	193,420
Debt Service	1,400
Transfers	5,842,903
Advances	0
Total	<u>\$11,166,638</u>

<u>Fire</u>	
Salaries	\$4,129,000
Fringes	2,306,400
O/M	632,778
Equip/Vehicle/Capital	2,200
Debt Service	700
Transfers	7,753
Total	<u>\$7,078,831</u>

<u>Police</u>	
Salaries	\$4,508,000
Fringes	2,202,100
O/M	702,084
Equip/Vehicle/Capital	194,000
Debt Service	1,400
Transfers	34,888
Advances	0
Total	<u>\$7,642,472</u>

<u>Parks-Rec</u>	
Salaries	\$ 131,100
Fringes	49,200
O/M	1,002,351
Equip/Vehicle/Capital	193,000
Debt Service	0
Transfers	0
Total	<u>\$ 1,375,651</u>

Income Tax Distribution

Fund	2015	2016
•General	•\$6,068,134	•\$6,340,178
•Police	•\$4,726,979	•\$5,058,789
•Fire	•\$1,572,690	•\$1,739,871
•Fire Capital	•\$ 351,106	•\$ 361,640
•Local Street Operating	•\$1,839,452	•\$1,894,636
•Local Street Capital	• <u>\$1,471,553</u>	• <u>\$1,515,700</u>
Total	\$16,029,914	\$16,910,814

Budget Elements

Budget Level of Detail

- Personnel Costs
- Other O & M - includes Materials, Supplies & Contractual Operating Expenses
- Capital Expenditures
- Debt Service
- Transfers, Advances and Subsidies to Other Funds

Employees By Department

Fire Department Employees

Full Time Employees 53
Part-Time Employees 3
Total 56

- 201
help
full time

Fire Employees All Assigned
to Fire Department with Various Positions

Position
Chief 1
Battalion Chief 4
Lieutenant 10
Firefighter Paramedic 36
Fire Inspector (3 P.T.) 3
Administrative 2
Total Full & P.T. 56

Governmental Employees

Full Time Employees 45
Part-Time Employees 13
Total 58

General Governmental Employees
Assigned to Various Departments

Department
City Manager Office 4
Finance 6
Tax (3 P.T.) 8
Human Resources 2
Engineering 2
City Clerk 2
City Council (9 P.T.) 9
Info. Systems 2
Dispatch 14
Economic Development 1
Code Enforcement 3
Planning 2
Total Full & P.T. 58

Employees By Department (Cont.)

Police Department Employees

Full Time Employees	55
Part-Time Employees	<u>1</u>
Total	56

Police Employees All Assigned
to Police Department with Various Positions

<u>Position</u>	
Chief	1
Lieutenant	3
Sergeant	7
Police Officer	39
Communications Manager	1
Police Programs Tech	1
Police Records Tech	2
Prop Room Tech (1 P.T.)	1
Administrative	1
Total Full & P.T	56

Street & Rec. Employees

Full Time Employees	18
Part-Time Employees	<u>1</u>
Total	19
* Music Center- Seasonal	100

Street Department Employees
Allocated to Various Funds

<u>Position</u>	
Manager	1
Supervisor	1
Mechanic	2
Maint. Tech	13
Administrative	1
Senior Center (1 P.T.)	1
Total Full & P.T	19
Music Center- Seasonal	100

Personnel Costs

Personnel Costs = PEOPLE

All Employee related costs including salary, health care, fringe benefits, employment taxes, etc., are budgeted under the Personnel line item within each department.

Costs of each employee are allocated to the Fund and Department to which they perform services.

Some Employees are allocated to only one Fund (i.e. Firefighters) while most others are allocated among many Funds (i.e. Finance, Tax, Engineering or IT) because they perform services within many Funds.

2016 Budget - Personnel Cost Assumptions:

- All currently occupied positions are fully funded – no attrition assumed.
- All employees to receive 2.25% increase thru 2016.
- Health care costs will increase in 2016 approximately \$140,000 or 7.9%.
- Three new firefighters/paramedics will be hired in late 2016 for new station. One time payment for workers compensation due to change from retrospective billing to prospective billing.

OPERATING BUDGET (NON-UTILITY)

ACCOUNT NUMBER	2014 ACTUAL	2015 BUDGET	2016 BUDGET	\$ Diff 2015 to 2016	% Diff 2015 to 2016
General Fund					
Revenues:					
City Income Tax	5,779,175	6,068,134	6,340,178	272,044	4.48%
Property Taxes	934,376	1,009,812	1,005,124	(4,688)	-0.46%
Fed, State & Local Govts	2,457,214	2,479,987	2,596,895	116,909	4.71%
Other	3,257,035	975,800	1,013,699	37,899	3.88%
Total Revenue	12,427,801	10,533,733	10,955,896	422,163	4.01%
Return of Subsidy From Other Funds	77,034	1,363,320	275,000	(1,088,320)	-79.83%
Total Receipts	12,504,835	11,897,053	11,230,896	(666,157)	-5.60%
Expenditures					
Total Salaries/Wages 5110-5119	1,814,097	1,951,300	1,944,300	(7,000)	-0.36%
Total Fringes 5120-5139	815,445	827,954	843,700	15,746	1.90%
Total O/M 5200-5699	2,042,476	2,257,885	2,340,915	83,030	3.68%
Total Equip/Impvts/Vehicles 5700-5799	74,367	61,498	193,420	131,922	214.51%
Total Debt Service	1,230	1,225	1,400	175	14.29%
Total Capital/Land/Infrastructure	0	0	0	0	0.00%
Total Xfers To Other Funds	8,146,137	6,364,988	5,842,903	(522,085)	-8.20%
Total Advances To Other Funds	935,000	125,000	0	(125,000)	-100.00%
Total Expenditures	13,828,751	11,589,850	11,166,638	(423,212)	-3.65%

OPERATING BUDGET (NON-UTILITY)

ACCOUNT NUMBER	2014 ACTUAL	2015 BUDGET	2016 BUDGET	\$ Diff 2015 to 2016	% Diff 2015 to 2016
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Police Operating Fund

Revenues:

City Income Tax	4,008,694	4,726,979	5,058,789	331,809	7.02%
Property Taxes	1,133,633	1,231,618	1,278,447	46,829	3.80%
Fed, State & Local Govts	2,863	0	0	0	#DIV/0!
Other	170,203	166,100	181,100	15,000	9.03%
Total Revenue	5,315,393	6,124,697	6,518,336	393,638	6.43%
Subsidy From General & Other Funds	2,100,000	1,440,000	1,100,000	(340,000)	-23.61%
Total Receipts	7,415,393	7,564,697	7,618,336	53,638	0.71%

Expenditures

Total Salaries/Wages 5110-5119	4,215,109	4,555,475	4,508,000	(47,475)	-1.04%
Total Fringes 5120-5139	2,155,236	2,062,025	2,202,100	140,075	6.79%
Total O/M 5200-5699	710,958	717,519	702,084	(15,435)	-2.15%
Total Equip/Impvs/Vehicles 5700-5799	142,292	156,775	194,000	37,225	23.74%
Total Debt Service	1,230	1,225	1,400	175	14.29%
Total Capital/Land/Infrastructure	0	0	0	0	0.00%
Total Xfers	0	34,895	34,888	(7)	-0.02%
Total Advances	0	0	0	0	#DIV/0!
Total Expenditures	7,224,825	7,527,914	7,642,472	114,558	1.52%

OPERATING BUDGET (NON-UTILITY)

ACCOUNT NUMBER	2014 ACTUAL	2015 BUDGET	2016 BUDGET	\$ Diff 2015 to 2016	% Diff 2015 to 2016
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Fire Operations Fund

210 Fire Operations Fund Summary

Revenues:					
City Income Tax	509,384	1,572,690	1,739,871	167,181	10.63%
Property Taxes	962,601	1,044,195	1,084,143	39,948	3.83%
Fed, State & Local Govts	2,750	0	0	0	#DIV/0!
Other	116,885	14,644	14,644	0	0.00%
Total Revenue	1,591,620	2,631,529	2,838,658	207,129	7.87%
Subsidy From General & Other Funds	5,238,045	4,160,000	4,250,000	90,000	2.16%
Total Receipts	6,829,665	6,791,529	7,088,658	297,129	4.37%

Expenditures					
Total Salaries/Wages 5110-5119	3,800,630	4,015,800	4,129,000	113,200	2.82%
Total Fringes 5120-5139	2,288,642	2,150,200	2,306,400	156,200	7.26%
Total O/M 5200-5699	565,942	607,298	632,778	25,480	4.20%
Total Equip/Impvts/Vehicles 5700-5799	56,399	28,600	2,200	(26,400)	-92.31%
Total Debt Service	615	615	700	85	13.82%
Total Capital/Land/Infrastructure	0	0	0	0	0.00%
Total Xfers	0	7,754	7,753	(1)	-0.01%
Total Advances	0	50,000	0	(50,000)	-100.00%
Total Expenditures	6,712,228	6,860,267	7,078,831	218,564	3.19%

OPERATING BUDGET (NON-UTILITY)

ACCOUNT NUMBER	2014 ACTUAL	2015 BUDGET	2016 BUDGET	\$ Diff 2015 to 2016	% Diff 2015 to 2016
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General, Police, Fire Summary

Revenues:

City Income Tax	10,297,253	12,367,804	13,138,838	771,034	6.23%
Property Taxes	3,030,610	3,285,625	3,367,714	82,089	2.50%
Fed, State & Local Govts	2,462,827	2,479,987	2,596,895	116,909	4.71%
Other	3,544,123	1,156,544	1,209,443	52,899	4.57%
Total Revenue	19,334,814	19,289,959	20,312,890	1,022,930	5.30%
Subsidy From General & Other Funds	7,415,079	6,963,320	5,625,000	(1,338,320)	-19.22%
Total Receipts	26,749,893	26,253,279	25,937,890	(315,390)	-1.20%

Expenditures

Total Salaries/Wages 5110-5119	9,829,835	10,522,575	10,581,300	58,725	0.60%
Total Fringes 5120-5139	5,259,323	5,040,179	5,352,200	312,021	5.95%
Total O/M 5200-5699	3,319,377	3,582,702	3,675,777	93,075	3.32%
Total Equip/Impvts/Vehicles 5700-5799	273,058	246,873	389,620	142,747	67.52%
Total Debt Service	3,075	3,065	3,500	435	14.20%
Total Capital/Land/Infrastructure	0	0	0	0	0.00%
Total Xfers	8,146,137	6,407,637	5,885,544	(522,093)	0.00%
Total Advances	935,000	175,000	0	(175,000)	0.00%
Total Expenditures	27,765,805	25,978,031	25,887,941	(90,090)	-0.34%

OPERATING BUDGET (NON-UTILITY)

ACCOUNT NUMBER	2014 ACTUAL	2015 BUDGET	2016 BUDGET	\$ Diff 2015 to 2016	% Diff 2015 to 2016
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Parks & Recreation Fund

Revenues:

City Income Tax		0	0	0	#DIV/0!
Property Taxes		0	0	0	#DIV/0!
Fed, State & Local Govts	0	0	0	0	#DIV/0!
Other	64,899	3,015,315	594,705	(2,420,610)	-80.28%
Total Revenue	64,899	3,015,315	594,705	(2,420,610)	-80.28%
Subsidy From Other Funds	1,756,137	3,622,141	294,346	(3,327,795)	-91.87%
Total Receipts	1,821,036	6,637,456	889,051	(5,748,405)	-86.61%

Expenditures

Total Salaries/Wages 5110-5119	87,570	129,300	131,100	1,800	1.39%
Total Fringes 5120-5139	35,930	42,900	49,200	6,300	14.69%
Total O/M 5200-5699	1,552,696	3,051,115	1,002,351	(2,048,764)	-67.15%
Total Equip/Impvts/Vehicles 5700-5799	9,924	83,000	193,000	110,000	132.53%
Total Debt Service	0	0	0	0	#DIV/0!
Total Capital/Land/Infrastructure	0	0	0	0	0.00%
Total Xfers To Other Funds	0	0	0	0	#DIV/0!
Total Advances To Other Funds	0	750,000	0	(750,000)	-100.00%
Total Expenditures	1,686,120	4,056,315	1,375,651	(2,680,664)	-66.09%

OPERATING BUDGET (NON-UTILITY)

ACCOUNT NUMBER	2014 ACTUAL	2015 BUDGET	2016 BUDGET	\$ Diff 2015 to 2016	% Diff 2015 to 2016
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General, Police, Fire, Parks & Rec. Summary

Revenues:

City Income Tax	10,297,253	12,367,804	13,138,838	771,034	6.23%
Property Taxes	3,030,610	3,285,625	3,367,714	82,089	2.50%
Fed, State & Local Govts	2,462,827	2,479,987	2,596,895	116,909	4.71%
Other	3,609,022	4,171,859	1,804,148	(2,367,712)	-56.75%
Total Revenue	19,399,713	22,305,274	20,907,595	(1,397,680)	-6.27%
Subsidy From General & Other Funds	9,171,216	10,585,461	5,919,346	(4,666,115)	-44.08%
Total Receipts	28,570,929	32,890,735	26,826,941	(6,063,795)	-18.44%

Expenditures

Total Salaries/Wages 5110-5119	9,917,405	10,651,875	10,712,400	60,525	0.62%
Total Fringes 5120-5139	5,295,252	5,083,079	5,401,400	318,321	6.03%
Total O/M 5200-5699	4,872,073	6,633,817	4,678,128	(1,955,689)	-59.76%
Total Equip/Impvts/Vehicles 5700-5799	282,982	329,873	582,620	252,747	97.84%
Total Debt Service	3,075	3,065	3,500	435	14.20%
Total Capital/Land/Infrastructure	0	0	0	0	0.00%
Total Xfers	8,146,137	6,407,637	5,885,544	(522,093)	0.00%
Total Advances	935,000	925,000	0	(925,000)	0.00%
Total Expenditures	29,451,925	30,034,346	27,263,592	(2,770,754)	-10.27%

OPERATING BUDGET (NON-UTILITY)		General Fund	Police Fund	Fire Fund	Park & Rec Fund	Total Operating Funds	Total Operating Funds Net of Non-Operating Transfers and Advances
ACCOUNT NUMBER	2016 BUDGET	2016 BUDGET	2016 BUDGET	2016 BUDGET	2016 BUDGET	2016 BUDGET	
General, Police, Fire, Parks & Rec. Summary							
Revenues:							
City Income Tax	6,340,178	5,058,789	1,739,871	0	13,138,838	13,138,838	
Property Taxes	1,005,124	1,278,447	1,084,143	0	3,367,714	3,367,714	
Fed, State & Local Govts	2,596,895	0	0	0	2,596,895	2,596,895	
Other	1,013,699	181,100	14,644	594,705	1,804,148	1,804,148	
Total Revenue	10,955,896	6,518,336	2,838,658	594,705	20,907,595	20,907,595	
Subsidy From General & Other Funds	275,000	1,100,000	4,250,000	294,346	5,919,346	60,000	
Total Receipts	11,230,896	7,618,336	7,088,658	889,051	26,826,941	20,967,595	
	0	0	0	0	0	0	
Expenditures							
Total Salaries/Wages 5110-5119	1,944,300		4,129,000	131,100	6,204,400	10,712,400	
Total Fringes 5120-5139	843,700	2,202,100	2,306,400	49,200	5,401,400	5,401,400	
Total O/M 5200-5699	2,340,915	702,084	632,778	1,002,351	4,678,128	4,678,128	
Total Equip/Impmts/Vehicles 5700-5799	193,420	194,000	2,200	193,000	582,620	582,620	
Total Debt Service	1,400	1,400	700	0	3,500	3,500	
Total Capital/Land/Infrastructure	0	0	0	0	0	0	
Total Xfers	5,842,903	34,888	7,753	0	5,885,544	241,198	
Total Advances	0	0	0	0	0	0	
Total Expenditures	11,166,638	7,642,472	7,078,831	1,375,651	27,263,592	21,619,246	

General, Police, Fire, Parks & Rec. Summary		2016 BUDGET
Revenues:		
City Income Tax		\$13,138,838
Property Taxes		\$3,367,714
Fed, State & Local Govts		\$2,596,895
Other		\$1,804,148
Total Revenue		\$20,907,595
Reimbursement from Other Funds		\$60,000
Total Receipts		\$20,967,595
Expenditures		
Total Salaries/Wages 5110-5119		\$10,425,400
Total Fringes 5120-5139		\$5,369,100
Total O/M 5200-5699		\$4,678,128
Total Debt Service		\$3,500
Total Capital/Land/Infrastructure		\$0
Total Xfers To Debt Service		\$121,198
Total Advances		\$0
Total Operating Expenditures		\$20,597,326
Annual Net Operating Surplus		\$370,269
Operating Capital Equipment (5700-5799)		
General Fund (5700-5799)		\$22,220
Police Fund (5700-5799)		\$60,000
Fire Fund (5700-5799)		\$2,200
Parks & Rec. Fund (5700-5799)		\$23,000
Total Current Operating Capital Equip. Exp. (5700-5799)		\$107,420
Annual Net Operating Surplus After Operating Cap. Exp		\$262,849
One-Time Personnel Expenditures From Reserves		
Workers Comp Pre-Payment for 2017 (5110-5119)		\$287,000
Reserve Funded Retirement Expenditures (Supported By General Fund) (5120-5139)		\$32,300
Total One-Time Personnel Expenditures from Reserves		\$319,300
One-Time Reserve Funded Capital Expenditures (Supported By General Fund)		
General Fund		
Zoning Vehicle (5700-5799)		\$24,000
Council Chambers Chairs (5700-5799)		\$4,000
Finance Software Upgrade (5700-5799)		\$35,000
IT Equipment (5700-5799)		\$48,200
Court Building Roof (Court Dept) (5700-5799)		\$60,000
City Hall Roof (Trans to Cap) (5912-5915)		\$60,000
City Hall HVAC (Trans to Cap) (5912-5915)		\$60,000
Police Fund		
Liebert System (5700-5799)		\$30,000
Police Cars (5700-5799)		\$104,000
Fire Fund (See Fire Capital Fund)		
Parks & Rec.		
Driveway (5700-5799)		\$150,000
Play Structure (5700-5799)		\$20,000
Total One-Time Reserve Funded Capital Expenditures (Supported by General Fund)		\$595,200
Total One-Time Expenditures From Reserve Balances		\$914,500
Current Year Operating Surplus		\$262,849
Net Reserves Used for One-Time Expenditures and Capital		\$651,651

CITY OF HUBER HEIGHTS
2016 FUND BALANCE PROJECTION
for the period ending December 31, 2016

FUND	Est. Carryover 12-31-15	2016 REVENUE	2016 EXPEND	Est. Carryover 12-31-16
GENERAL	\$3,876,596	\$11,230,896	\$11,166,638	↑ \$3,940,854
MOTOR VEHICLE	87,732	252,050	224,800	+ \$114,982
GASOLINE TAX	905,390	1,214,121	1,423,232	- \$696,279
LIGHTING DISTRICT	614,113	320,000	311,100	+ \$623,013
POLICE	1,331,468	7,618,336	7,642,472	- \$1,307,332
FIRE	1,039,665	7,088,658	7,078,831	+ \$1,049,492
DRUG ENFORCEMENT	8,044	1,000	7,988	- \$1,056
LAW ENFORCEMENT	12,647	14,640	24,371	- \$2,916
STATE HIGHWAY MAINT	185,894	122,115	266,750	- \$41,259
COUNTY PERMISSIVE TAX	192,248	89,371	138,000	- \$143,619
CITY PERMISSIVE TAX	246,659	195,000	245,000	- \$196,659
PARKS & RECREATION	784,209	889,051	1,375,651	- \$297,609
NATUREWORKS GRANT	0	19,320	0	+ \$19,320
COMM DEV BLOCK GRANT	27,334	57,334	30,000	\$54,668
LOCAL STREET OPERATING	1,549,992	2,627,713	2,386,378	\$1,791,327
BYRNE MEMORIAL GRANT	707	10	704	\$13
MONTGOMERY COUNTY TIF	4,319,162	1,616,653	908,000	\$5,027,815
LAW ENFORCEMENT ASSIST GRANT	547	0	547	\$0
MIAMI COUNTY TIF	1,026,570	1,280,190	863,744	\$1,443,016
MIAMI COUNTY TIF (DEC)	4,977	782,256	777,256	\$9,977
MIAMI COUNTY WEST TIF	99,541	100,673	2,000	\$198,214
MONTGOMERY COUNTY CENTRAL TIF	0	19,189	2,000	\$17,189
MONTGOMERY COUNTY SOUTH TIF	0	97,311	2,000	\$95,311
MIAMI COUNTY NORTH FIREHOUSE TIF	0	0	0	\$0
SPECIAL ASSESSMENT BOND RET	202,140	1,233,300	1,222,715	\$212,725
GENERAL OBLIGATION BOND RET	146,441	1,808,236	1,808,200	\$146,477
CAPITAL IMPROVEMENTS	1,977,281	16,401,820	17,141,573	\$1,237,528
ISSUE 2	1,258,188	0	720,000	\$538,188
ED/GE CAPITAL IMPROVEMENT	185,000	0	135,000	\$50,000
FIRE CAPITAL/EQUIPMENT	1,566,184	361,640	255,675	\$1,672,149
LOCAL STREET CAPITAL IMP	1,476,862	1,515,700	2,080,500	\$912,062
FED EQUITY SHARING PROGRAM	65,624	50,000	115,105	\$519
FIREFIGHTERS ASSISTANCE GRANT	332	0	0	\$332
ENERGY CONSERVATION GRANT	1,682	15	1,682	\$15
CARRIAGE TRAILS INFRASTRUCTURE	821,079	6,461,425	6,505,500	\$777,004
WATER FUND	5,499,792	4,489,147	4,940,461	\$5,048,478
WATER CONSTRUCTION	85,081	0	0	\$85,081
WATER R & I	277,624	73,500	30,000	\$321,124
WATER UTILITY RESERVE	2,145,742	23,322	1,270,000	\$899,064
WATER BOND SERVICE	3,160	1,910,075	1,758,500	\$154,735
WATER BOND RESERVE	1,706,608	150	0	\$1,706,758
SEWER FUND	6,140,878	3,961,500	3,745,673	\$6,356,705
SEWER ACQUISITION/CAPITAL	155,571	308,200	417,120	\$46,651
STORM WATER MANAGEMENT	435,693	582,000	814,262	\$203,431
RECREATION ACTIVITY CENTER	0	0	0	\$0
FIRE INSURANCE	29,879	0	29,879	\$0
UNCLAIMED MONEY	3,665	1,000	3,665	\$1,000
CASH SURETY	64,500	60,000	68,374	\$56,126
	<u>\$40,562,501</u>	<u>\$74,876,917</u>	<u>\$77,941,346</u>	<u>\$37,498,072</u>