

CITY OF GALENA, ILLINOIS

101 Green Street, PO Box 310, Galena, Illinois 61036



MEMORANDUM

TO: Honorable Mayor Renner and City Council

FROM: Mark Moran, City Administrator

DATE: March 2, 2020

RE: FY 2020-21 Operating Budget Transmittal

I am attaching for your consideration the Fiscal Year 2020-21 (FY 21) City of Galena Operating Budget. The fiscal year begins May 1 and extends through April 30. This report is intended to provide you with an overview of the budget in preparation for our upcoming budget work sessions. The first work session is scheduled for Monday, April 6 at 5:00 p.m. at City Hall.

In preparing the budget, the staff and I attempt to be realistic and cautious when projecting revenues and reserved when allocating expenses. We enter the budget process with the goal of balancing revenues and expenses for all 20 funds and the overall budget. While five individual funds have proposed deficits for the budget year, I am pleased to present a balanced overall budget (slight surplus).

I believe the proposed budget is an important indication that the City's finances may still be characterized as healthy and stable. The proposed budget has a surplus of \$20,370. I expect the City to complete the present fiscal year with fund balances across all funds totaling \$4.97 million. With the implementation of the proposed budget, the combined fund balance would end the coming fiscal year at \$4.99 million—a similarly strong position.

I am hopeful that this report will assist you in understanding my goals in formulating the budget, the proposed operations and projects, the condition of the individual funds, and the condition of the overall City finances.

BUDGET GOALS

Focusing on long-term financial sustainability across all funds, I approached the budget with the following goals:

- Achieve 100% compliance with our Minimum Fund Balance Policy
- Balance the overall budget so expenses do not exceed revenues
- Balance each of the 20 individual funds
- Avoid new debt and fully fund all scheduled debt service
- Fully fund all contractual obligations
- Maintain or improve the level of services provided to our citizens and businesses
- Implement the Capital Improvement Plan (CIP) as adopted in December 2019
- Improve energy efficiency and implement environmentally sustainable practices

While there will always be budgetary challenges for our local government, I believe the proposed budget controls costs to ensure that operations are supported into the foreseeable future by available revenues.

REVENUE AND EXPENSE SUMMARY

Total revenues, including transfers, are projected to increase about 11% to \$11,148,085. Total expenses are proposed to increase 1.4% to \$11,127,715. The increases are attributable to the \$1.75 million East Side Utility System Improvement Project (Park Avenue Project). The full project cost is entered as an expense in the Sewer Fund. An equal amount of revenue is recorded in anticipation of the low-interest loan and grant from the Illinois Environmental Protection Agency (EPA).

The comparison of revenues and expenses from the current budget (including council approved amendments) and proposed budget is shown in Table 1 below. The revenue and expense summary for each fund is provided in “Addendum A”. I encourage you to review the budget for each individual fund for a more detailed comparison of proposed revenues and expenses to those of past years.

Table 1. Revenue and Expense Summary: FY 2020 and FY 2021

	FY 19-20	Proposed FY 20-21	Change
General Fund Revenues	\$4,025,355	\$4,117,895	2.3%
Other Revenues	\$6,023,155	\$7,030,190	16.7%
Total Revenues	\$10,048,510	\$11,148,085	10.9%
General Fund Expenses	\$4,323,025	\$4,060,325	-6.1%
Other Expenses	\$6,654,230	\$7,067,390	6.2%
Total Expenses	\$10,977,255	\$11,127,715	1.4%

INTERFUND TRANSFERS

More than half the 20 individual funds derive a portion of their revenue or have expenditures from scheduled interfund transfers. Interfund transfers reflect the cost of specific improvements and/or goods and services provided from one fund to another fund. For purposes of consistency and transparency, transfers-in are considered revenue and transfers-out are considered expenses. Interfund activity is included in the entity-wide consolidated budget totals. Interfund transfers for FY 21 total \$854,635 and are listed in “Addendum B”.

REVENUES: FEES AND TAXES

The City collects revenue from a wide variety of sources. For many of the revenue sources, the City has the discretion to modify the tax rate or the fee. Except for the property tax and the monthly water fees, no changes are proposed to existing taxes or fees. No new taxes or fees are proposed. Accordingly, the Food and Beverage Tax, Amusement Tax, sewer fees, garbage fees, recycling fees, liquor license fees, building permit fees and all other license fees are proposed to remain unchanged.

When adopting the property tax levy in November 2019, the city council approved a levy that would slightly increase the tax rate for individual property owners. The rate would increase from \$1.40 to

\$1.43 per \$100 of equalized assessed valuation. This equates to a \$10.11 annual tax increase for every \$100,000 of fair market value. The increase is expected to generate \$18,165 of new revenue. Property tax represents 13% of total City revenue.

Revenue from a previously approved increase of the monthly base fee and monthly use fee (per 1,000 gallons) for water accounts is included in the proposed budget. The base fee increase will fund the debt for the Park Avenue Project and the use fee increase will fund operations and maintenance for the Water Fund. A more detailed description of the project is provided in the Water Fund section later in this report.

GENERAL FUND

As the largest fund, the General Fund is perhaps the best single indicator of the current fiscal condition of the City. General Fund revenues are unrestricted and may cross into other funds. With the proposed budget, the General Fund has a revenue over expense surplus of \$57,570.

The FY 21 year-end General Fund balance is expected to increase from \$1.32 million to \$1.38 million. The projected fund balance represents 40% of annual operating expenses for the General Fund as required by our Minimum Fund Balance Policy. Annual operating expenses were calculated as \$3.4 million. The payment of hotel tax revenue to the Greater Galena Marketing Initiative (GGMI) is included in the General Fund budget but was excluded in the calculation of annual operating expenses. The City collects the tax revenue and passes it through to GGMI as a net-zero transaction. The hotel tax revenue and expense are estimated as \$620,000 in the proposed budget.

As in the past, the General Fund budget includes expenses/transfers to balance other funds whose revenues do not support operations. Those other funds include: Parks, Turner Hall, and Pool. In the proposed budget, a total of \$394,130 would be transferred from the General Fund to zero the deficits in those three funds.

OTHER MAJOR GOVERNMENTAL FUNDS

Other Major Governmental Funds are the Parks and Recreation Fund and the Debt Service Fund.

Parks and Recreation Fund

The proposed budget maintains our commitment to quality parks, open spaces and recreation. All facilities are expected to remain open with full maintenance by City employees. The scope of parks maintenance is very broad. In addition to maintaining our ten parks, we maintain 8.8 miles of recreational trail and numerous landscaped areas, including those near the welcome signs and at various downtown locations. Our parks crew is responsible for mowing and weeding approximately 90 acres, most of it at least weekly during the growing season. The proposed budget includes \$40,000 (\$25,000 in the Parks Fund) for seasonal employees to assist with mowing, weeding, watering, and general cleaning and maintenance in the downtown and in the parks.

Considerable progress was made in FY 20 on the Grant Park Improvement Project. Completed projects included the addition of parking for persons with disabilities, new plantings in the rockery, and the reconstruction of the north entrance. For FY 21, work is planned to improve the approach to

the Kohlstadt Bridge, replace the gazebo floor, and to add interpretive maps throughout the park. The estimated cost for all the projects is \$22,500.

Four other sizable projects are included in the Parks budget. First, \$23,000 is included for painting the skatepark ramps. The ramps were installed in 2003 and are beginning to rust. The project includes power washing, priming and painting to manufacturer specifications. Second, the budget includes \$127,500 for the Canoe and Kayak Park. The contract for this project was awarded in 2019 but persistent flooding of the project site prevented construction. Funding for this project is an \$80,000 grant from the Illinois Department of Natural Resources and a grant from the Community Development Fund of Galena. Third, a \$50,000 grant was awarded in 2019 for the addition of 36 parking spaces at Rec Park. Excavation was completed in the fall. The remainder of the project should be completed in the spring for a total cost of just over \$50,000. Finally, \$50,000 is budgeted for the construction of the Galena Dog Park. The location and concept plan for the park have been approved and fundraising is underway. More than \$17,000 has been raised in addition to the donation of the land. Bidding and construction of this project is not expected until donations equal or exceed the \$50,000 project cost.

A transfer of \$161,040 from the General Fund is proposed to support Parks Fund expenses and prevent a year-end deficit.

Debt Service Fund

A critical measure of financial sustainability is our ability on a year-to-year basis to service the City's debt. All scheduled debt service, including the debt payable through the Debt Service Fund (non-enterprise fund debt), is fully funded in the proposed budget. The total principal and interest payments for all Debt Service Fund obligations are \$393,405 for the year (total principal and interest payments across all funds, including Debt Service *and* enterprise funds, total \$1,128,400). This means that the City will achieve a pay down of nearly \$1.1 million of principal and interest for the year. All Debt Service Fund debt is scheduled to be repaid within three years.

No new debt is proposed for the Debt Service Fund. New enterprise fund debt is proposed for the Water Fund and will be explained in the Water Fund section of this report. This would be the first new debt in eight years.

Beginning in FY 21, the total indebtedness of the City will be \$7,725,712 of principal, plus \$2,283,056 of interest (\$10,008,768 total). The distribution of the debt by project is shown on Chart 1 of "Addendum C". After all budgeted debt payments, the total indebtedness will drop to \$8,880,368, exclusive any new debt in the Water Fund.

For the fiscal year ending April 30, 2019, the statutory debt limit for the City was \$8,746,210. This represents the amount of general obligation debt the City may legally incur. The actual general obligation debt on April 30, 2019 was \$970,000 or 11% of the limit. The statutory debt limit applies to all general obligation debt (backed by property tax) and does not apply to alternative revenue source backed debt or enterprise fund debt, including that debt incurred to finance the construction of the wastewater treatment facility and the Industrial Park well and water tower. The City's debt/bond rating was upgraded by Standard and Poor's Rating Service in August 2015 from AA- to

AA. The City's rating will be reviewed in 2020 as part of the refunding of the debt for the wastewater plant.

After all year-end transfers, the two Other Major Governmental Funds are expected to have zero balances in compliance with the Minimum Fund Balance Policy.

ENTERPRISE FUNDS

Enterprise Funds include: Water, Sewer, Shuttle, Turner Hall, and the Swimming Pool. An Enterprise Fund operates like a business with operational expenses financed or recovered through user charges.

Water Fund

Proposed revenues exceed expenses by \$99,510 for the Water Fund budget. Revenues for the fund, primarily water use fees, are stable year-to-year. Revenues are projected to increase in FY 21 as two city council approved rate increases will take effect on May 1. One rate increase will adjust the monthly base fee for all system users from \$4.03 to \$6.32. This increase is expected to generate \$55,400 of new revenue that will be used for debt service on the Park Avenue Project. The second rate increase will adjust the monthly water use fee from \$4.72 to \$5.46 per 1,000 gallons. This increase is expected to generate \$75,000 annually for operations and maintenance. The last time water rates were increased was 15 years ago in 2004.

The Park Avenue Project is the most significant project planned for the Water Fund. The project will improve system supply, reliability, firefighting capability, and water quality. Project planning and design is complete, and the contract was advertised for bidding in February. A low-interest loan of \$1,750,000 was approved by the EPA. The loan financing is attractive, with an expected interest rate of 1.51% and 60% of the principal forgivable (maximum forgiveness of \$800,000). For the purposes of the budget, the entire amount of loan proceeds, or \$1,750,000 is shown as revenue in the Water Fund. The entire project cost is recorded in the expense budget. While all work is expected to be completed in FY 21, the first loan payment is not expected until FY 22.

Notable proposed Water Fund expenditures include: \$350,000 for the operations and maintenance contract with U.S. Water, \$162,100 for debt service on the Industrial Park well and tower, \$15,000 for complete inspections of the water towers and reservoir, \$8,000 for replacing remote read devices and water meters, \$12,500 for replacing hydrants, \$10,000 for painting hydrants, and \$10,000 for valve replacements.

Under the proposed budget, the Water Fund would end the fiscal year with a fund balance of approximately \$474,360, or 64% of annual operating expenses (when excluding the \$1.75 million Park Avenue Project from annual expenses).

Sewer Fund

Debt service continues to be the largest expenditure in the Sewer Fund. There are two projects covered by the debt, the solar array and the wastewater plant. The solar array debt will be paid in full in 2023 and is less than \$38,000 of the total debt. The wastewater plant debt extends to 2035 and totals more than \$512,880 for the coming year. The budgeted debt cost for the wastewater plant is

\$55,000 less than in previous years. We are in the process of refunding or refinancing the debt to reduce the interest rate and cost. The actual savings should be known by the start of the new fiscal year and based on current interest rates could be more than the budgeted amount/savings.

Other significant expenses include: \$350,000 for the operations and maintenance contract with U.S. Water, \$100,000 for sewer main replacement as part of the Park Avenue Project, \$50,000 for relining flood prone manholes on the Hughlett's Creek sewer main, \$30,000 as a portion of the cost of a new dump truck, \$23,060 for water sampling by the U.S. Geological Survey (fully grant funded), \$12,000 for repairs to a sewer main under the east side levee, and \$10,000 as a portion of the cost of a new end loader.

Like the Water Fund, the primary revenue source for the Sewer Fund is monthly sewer use fees. This revenue source is stable. The proposed budget for the Sewer Fund has a deficit of \$128,930 as a result of the two large capital projects totaling \$150,000 and noted above. A year-end fund balance of \$1 million, or 75% of annual expenses, is expected for the fund.

Shuttle and Parking Fund

Revenue for the Shuttle and Parking Fund is generated entirely from paid parking in the Commerce Street, City Hall, and Winery parking lots. The all-day parking fee will be increased from \$5.00 to \$10.00 prior to the start of FY 21. Parking fees are estimated to total \$70,000 for the year.

An expense of \$85,000 is proposed for the reconstruction of the Commerce Street parking lot. Construction would begin in the summer of 2020. The fund is expected to end the coming budget year with approximately \$218,200 in reserve.

Turner Hall Fund

Considerable work has been accomplished in recent years to maintain, improve, and market Turner Hall. The proposed budget includes numerous projects to continue the improvement of the building.

A five-year prioritized capital improvement plan was adopted as part of the December 2019 CIP as a guide for planning and budgeting. The plan is attached as "Addendum D". The two largest projects from the CIP, new chairs and tuckpointing, were not included in the budget for cost-cutting purposes. The budget includes funds for a professional HVAC study aimed at finding a solution for problems resulting from high humidity in the summer. Other projects include commercial dehumidifiers (depending on results of HVAC study), replacing the sidewalk in front of the hall, exterior window repairs, replacing the tread lighting on the balcony stairs, converting the exterior lights to LED, updating overhead lighting, and the installation of an exterior sign.

For FY 21, grant revenue of \$35,000 is expected from the Galena Foundation. The grant is a reimbursement for work already completed.

A year-end transfer from the General Fund of \$7,590 is budgeted to balance the Turner Hall Fund.

Swimming Pool Fund

As with Turner Hall, a five-year prioritized capital improvement plan for the swimming pool was adopted in December 2019. The goal of the plan is to insure the maintenance and safe operation of the facility. The plan is included as “Addendum E”.

Staff wages are the largest component of the Pool Fund expense budget, totaling \$130,000. State-mandated increases to the minimum-wage will result in larger than normal wage increases for each position. Personnel costs are projected to increase 22% over FY 20.

The proposed budget would facilitate another ambitious year of maintenance and improvements. Proposed projects and expenditures for FY 21 include: replacing the diving board, recoating the bathhouse floors, rebuilding a main pump, replacing the starter on a main pump, replacing a chemical feeder, replacing the basket filtration system, improving ventilation in the pump room, repairing the sand filtration system, installing a new storage shed for the chemical distribution system, and installing shade structures. The cost of all projects and purchases totals \$94,000.

Revenues for the Pool Fund are from admissions, season passes, lessons, and concessions. Revenues are relatively stable year-to-year but are dependent on the weather during the pool season.

The Pool Fund is expected to carry a surplus of approximately \$2,500 into FY 21. A year-end subsidy from the General Fund of \$225,500 is planned to zero the projected pool deficit at the end of FY 21.

All Enterprise Funds are expected to comply with the Minimum Fund Balance Policy at the end of FY 21. A comparison of projected year-end balances to the desired minimum fund balances is shown for all funds in “Addendum F”.

SPECIAL REVENUE FUNDS

Special revenue funds include: Audit, Emergency Services, Garbage, Motor Fuel Tax, Social Security, Illinois Municipal Retirement Fund (IMRF), Liability, Flood Control, Fire Protection, Capital Projects, and Accrued Employee Benefits Liability.

Special Revenue Funds depend almost exclusively on the local property tax for revenue. For most of these funds, costs are expected to increase as their expenses are largely tied to payroll and private or outside service providers. As in past years, the property tax levies for the Special Revenue Funds and some interfund transfers are expected to generate revenues sufficient to make sure the funds remain in compliance with the Minimum Fund Balance Policy.

Motor Fuel Tax Fund

Motor Fuel Tax Fund revenue is a per capita share of the Illinois Motor Fuel Tax. The tax is collected by the State of Illinois and distributed to cities. The revenue estimate for FY 21 is based on an Illinois Municipal League estimate of \$24.85 per capita. A newly adopted 19-cent per gallon tax increase is projected to generate an additional \$16.87 per capita. The total annual revenue projection for the Fund, based on \$41.72 per capita, is \$134,500.

Fund expenses are related to the maintenance of streets, and include traffic signal maintenance, street lighting energy, road salt, and materials for street repairs. The Illinois Department of Transportation reimburses the City for 50 percent of the cost of traffic signal maintenance performed by the City.

The Motor Fuel Tax Fund is projected to end FY 21 with a fund balance of \$94,790, or 70% of typical annual operating expenses.

Capital Projects Fund

In the Capital Projects Fund, an expense of \$304,000 is proposed to fund the street improvement projects from the approved Capital Improvement Plan. The projects, part of a \$2.1 million five-year plan, include blacktop resurfacing of part or all of West Street, Hickory Street, Clay Street, Alexander Street, Driscoll Street, High Street, Green Street, and Prospect Street. Seal coat surfacing of Park Avenue from the Belvedere Mansion to the south end is also included in the funding. Final bid costs will determine the final project list.

An additional \$10,000 is budgeted for engineering of the Spring Street Reconstruction Project utility relocations. An equal amount of revenue is budgeted since IDOT reimburses the City for all engineering costs. The Spring Street project is tentatively scheduled to begin in the spring of 2021.

The Economic Development Revolving Loan Fund and the Community Development Revolving Loan Fund were dissolved in early 2018. In accordance with State of Illinois requirements, the combined fund balance of \$373,000 was returned to the state. The City has since applied for and received a non-competitive grant to recoup the full fund balance. All grant funds will be used for downtown sidewalk and crosswalk replacement. Approximately 75% of the work was completed in the summer of 2019. The remaining work is scheduled for early-spring 2020. While this project was included in the FY 20 budget, it was later determined that payments to the contractor would be made directly from the State of Illinois. The project is therefore not included in the proposed budget.

The other major expenditures planned for the Capital Projects Fund are debt service payments for completed reconstruction, including North Main Street, Meeker Street, and the downtown flood pumps. An expense of \$62,000 is also planned to closeout the Gear Street project.

Except for the Spring Street project that is funded by the state, and the revolving loan fund grant, revenue from the locally imposed one-half percent sales tax funds all the Capital Projects Fund expenses, including debt service.

The proposed budget for the Capital Projects Fund has a surplus of \$1,315 and is projected to end the budget year with a fund balance of \$62,500. Our Fund Balance Policy states that there is no minimum balance required for the fund, but we attempt to maintain a reserve of \$50,000 for emergencies.

Emergency Services Fund

Our Emergency Services Fund is primarily intended to maintain the civil defense warning sirens throughout the community. Expenses include phone service, electricity and maintenance. In the

proposed budget an expense of \$18,000 is included to replace the emergency siren near the Dodge Street standpipe.

According to state law, the tax levy for the Emergency Services Fund cannot exceed 25% of the city population. This equates to only \$857. The fund is expected to end the coming fiscal year with a balance of approximately \$8,575. A transfer from the Fire Protection Fund of \$20,300 provides supplemental revenue for the Emergency Services Fund. The transfer is considerably larger than in a typical year because of the siren replacement cost.

Fire Protection Fund

In accordance with the CIP, an expense of \$150,000 is proposed in the Fire Protection Fund for the replacement of bunker gear for each of the 36 volunteers. An additional \$10,000 is included to complete the restoration of the windows at the firehouse. No other major expenses are planned in FY 21.

The primary revenue source for the Fire Fund is the property tax levy. Property taxes are expected to generate \$372,100 in FY 21. For the proposed budget, revenues exceed expenses by \$143,705. The projected year-end fund balance for the proposed budget year is \$1,033,000.

Accrued Benefits Liability Fund

The Accrued Benefits Liability Fund was created in 2011 to save for previously unfunded employee benefit accrued liabilities, including sick leave and vacation leave. According to the fund policy, a specified percentage of the total accrued benefit liability must be reserved. Fund reserves are utilized to compensate employees for unused leave time (in accordance with the city code) when they leave the employment of the City. The proposed budget includes a transfer of \$13,900 from the General Fund to the Accrued Benefits Liability Fund. The projected fund balance at the end of FY 21 is \$186,970.

MAJOR EXPENDITURES

Proposed Capital Improvement Plan projects and other purchases of \$10,000 or more that are included in the proposed budget are listed and described in "Addendum G". These expenses total more than \$3.3 million. Revenue from grants is expected to offset \$1,036,100 of the expenses.

COMMUNITY EVENTS AND SUPPORT FOR SERVICES

Several expenditures are proposed for community events and to support community groups providing governmental-type services. These expenditures total \$29,000 and are listed in Table 2 on the following page. The expenditures are unchanged from the current fiscal year.

Table 2. Proposed Events and Donations Expenses for FY 2020-21

Item	Line Item	Amount
Historical Museum: Utilities Reimbursement	01.11.929.03	\$5,000
Kiwanis Club: Fourth of July Celebration	01.11.929.04	\$3,500
Chamber of Commerce: Halloween Parade	01.11.929.05	\$2,500
Art and Recreation Center: Youth Sports Programming	01.11.929.06	\$15,000
NW Illinois Economic Development (formerly TCEDA)	01.11.929.10	\$3,000
TOTAL		\$29,000

PERSONNEL EXPENDITURES

The City currently employs 29 full-time, 12 part-time, and approximately 40 seasonal employees. Most of the part-time employees are police officers from other departments who cover open shifts or officers of the Fire Department. Thirty-five of the seasonal employees are pool employees. The other seasonal employees work in the Public Works/Parks Department. No new positions or staff reductions are proposed as part of the budget.

Seven police officers are members of the Fraternal Order of the Police union. The current collective bargaining contract expires April 30, 2020. Contract negotiations started in March 2020. An annual wage increase of 2.0% was included in the budget as a placeholder. The budget also assumes the longevity bonus of 1.0% for every fifth year of employment will be extended to the new contract.

Eight Public Works employees are members of the Teamsters union. The current collective bargaining contract expires April 30, 2021. According to the contract, the Public Works employees will not receive a pay increase in FY 21 unless they are scheduled for a five-year longevity increase of 1.0%. One Public Works employee will receive a longevity increase. The proposed expense budget includes funds to comply with the contract.

Pay rates for non-union employees are established at the discretion of the council. The proposed budget includes an increase of 2.0% for all full-time non-union salaried employees. Two non-union salaried employees will receive the 1% longevity stipend for reaching a five-year employment milestone. An increase of \$1.50 per hour is proposed for all hourly-rated full-time and part-time employees. The increase is more than in a typical year and is intended to keep the wages ahead of the significant increases to the minimum wage. The State of Illinois approved changes to the minimum wage are shown in Table 3 below.

Table 3. Illinois Minimum Wage: 2020-25

Year	Minimum Wage
1/1/20	\$9.25
7/1/20	\$10
1/1/21	\$11
1/1/22	\$12
1/1/23	\$13
1/1/24	\$14
1/1/25	\$15

The budgetary cost of the proposed wage increases would be approximately \$32,000. Annual pay for full-time and part-time positions is shown in “Addendum H”. The compensation breakdown by full-time employee group is shown below in Table 4.

Table 4. Full-time Employee Compensation for FY 2020-21

Employee Group	Number of Employees	Budgeted Pay Increase	Longevity Pay
Police Union	7	2%	+1% every 5 years
Public Works Union	8	no change	+1% every 5 years
Non-Union Salaried	10	2%	+1% every 5 years
Non-Union Hourly	4	\$1.50/hour	+1% every 5 years

BALANCING THE BUDGET

To achieve a balance budget, \$386,000 of capital projects and purchases were omitted from the proposed expenses. Some of the projects are included in the five-year Capital Improvement Plan, others are not. A complete list of the omissions is provided in Table 5 below. While the proposed budget is my attempt to prioritize expenses and balance the budget, the content of the final budget is clearly the decision of the city council.

Table 5. Projects and Purchases Not Funded in Proposed Budget

Fund	In CIP?	Capital Project Description	Estimated Cost	Amount Not Funded
General	Yes	Kohlstadt Bridge Repairs	\$80,000	\$80,000
General	Yes	Pavement Crack Sealing	\$25,000	\$17,000
General	Yes	Public Works Bucket Truck Purchase	\$20,000	\$20,000
General	No	Comprehensive Plan Update	\$100,000	\$100,000
General	Yes	Repair Headwall at Top of Green St. Steps	\$10,000	\$10,000
Capital Projects	Yes	Street Improvement Program	\$372,000	\$68,000
Turner Hall	Yes	300 New Chairs	\$20,000	\$20,000
Turner Hall	Yes	Exterior Tuckpointing of Turner Hall	\$35,000	\$35,000
Pool	Yes	Shade Structures/Epoxy Coating Bathhouse Floors	\$36,000	\$36,000
		TOTAL	\$698,000	\$386,000

BUDGET GOALS: OUTCOMES

The proposed budget addresses the stated goals as described in Table 6 below.

Table 6. Budget Goals: Outcomes

Goal	Outcome
<ul style="list-style-type: none">• Achieve 100% compliance with our Minimum Fund Balance Policy.	<ul style="list-style-type: none">• All 20 funds are expected to comply with the Minimum Fund Balance Policy at the conclusion of FY 21.
<ul style="list-style-type: none">• Balance the overall budget so expenses do not exceed revenues.	<ul style="list-style-type: none">• The overall budget has a surplus of \$20,370.
<ul style="list-style-type: none">• Balance each of the 20 individual funds.	<ul style="list-style-type: none">• 15 of the 20 funds are balanced or have a surplus
<ul style="list-style-type: none">• Avoid new debt and fully fund all scheduled debt service.	<ul style="list-style-type: none">• All scheduled debt payments are fully funded. New debt is planned in the Water Fund for the Park Avenue Project. The debt will be fully serviced with an increase of the monthly base fee for water service.
<ul style="list-style-type: none">• Fully fund all contractual obligations	<ul style="list-style-type: none">• All contractual obligations are fully funded.
<ul style="list-style-type: none">• Maintain or improve the level of services provided to our citizens and businesses	<ul style="list-style-type: none">• All services, including fire protection, police protection, public works, and water, sewer, and garbage are fully funded.
<ul style="list-style-type: none">• Implement the Capital Improvement Plan (CIP) as adopted in December 2019	<ul style="list-style-type: none">• Most of the projects and purchases in the CIP are fully funded.
<ul style="list-style-type: none">• Improve energy efficiency and implement environmentally sustainable practices	<ul style="list-style-type: none">• Energy efficiency projects are planned at Turner Hall and the pool. Glass recycling and electronics recycling would continue under the proposed budget.

SUMMARY

The proposed budget controls expenses and still maintains the services and amenities that our residents, businesses and visitors have come to expect in our distinctive city. The budget also facilitates the replacement of important equipment and the maintenance and improvement of public buildings and infrastructure. At the same time, the implementation of the budget would retire more than \$1.1 million of existing debt.

I believe that a projected year-end fund balance of \$4.99 million across all funds, a surplus General Fund, a surplus total budget, and compliance with our Minimum Fund Balance Policy across all funds, are indicators that we continue to be fiscally responsible and financially sustainable. As always, I hope you will appreciate the ongoing efforts of our dedicated staff to operate and budget cost-effectively. Thank you for your consideration of the FY 21 budget.

Addendum A

REVENUE AND EXPENSE COMPARISON: ALL FUNDS

FY 2020-21 Budget

Fund No.	Budget Funds	FY 20-21 Revenues	FY 20-21 Expenditures	Revenues minus Expenses
1	General Fund	\$ 4,117,895	\$ 4,060,325	\$ 57,570
11	Audit	\$ 12,250	\$ 23,000	\$ (10,750)
12	Emergency Services	\$ 21,250	\$ 21,250	\$ -
13	Garbage	\$ 258,660	\$ 258,660	\$ -
14	Liability	\$ 155,000	\$ 237,200	\$ (82,200)
15	Motor Fuel Tax	\$ 140,680	\$ 134,500	\$ 6,180
16	IL Municipal Retirement Fund	\$ 117,520	\$ 174,700	\$ (57,180)
17	Parks	\$ 486,550	\$ 486,550	\$ -
19	Social Security	\$ 159,650	\$ 159,650	\$ -
20	Flood	\$ 100,300	\$ 91,800	\$ 8,500
22	Fire	\$ 426,225	\$ 282,520	\$ 143,705
41	Capital Projects Fund	\$ 450,500	\$ 449,185	\$ 1,315
51	Water	\$ 2,594,410	\$ 2,494,900	\$ 99,510
52	Sewer	\$ 1,211,070	\$ 1,340,000	\$ (128,930)
53	Shuttle	\$ 72,000	\$ 90,200	\$ (18,200)
58	Turner Hall	\$ 84,100	\$ 84,100	\$ -
59	Pool	\$ 331,170	\$ 331,170	\$ -
60	Debt Service Fund	\$ 393,405	\$ 393,405	\$ -
77	Cable TV Fund	\$ 50	\$ -	\$ 50
78	Accrued Benefits Liability Fund	\$ 15,400	\$ 14,600	\$ 800
TOTALS		\$ 11,148,085	\$ 11,127,715	\$ 20,370

Addendum B

FY 2020-21 INTERFUND BUDGET TRANSFERS

From	Account	Amount	To	Account	Amount	Purpose
Fire Fund	22.22.902.14	\$ 20,300	Emergency Services	12.399.1	\$ 20,300	Support of Emergency Services expenses, including new siren
Water	51.99.999.08	\$ 9,000	Liability	14.399.5	\$ 9,000	
Sewer	52.99.999.08	\$ 9,000	Liability	14.399.5	\$ 9,000	
General Fund	01.99.999.05	\$ 161,040	Parks	17.399.0	\$ 161,040	Balance projected year-end fund deficit
Water	51.99.999.05	\$ 5,900	Social Security	19.395.3	\$ 5,900	Balance projected year-end fund deficit
Sewer	52.99.999.05	\$ 9,000	Social Security	19.395.4	\$ 9,000	Balance projected year-end fund deficit
		\$ 14,900			\$ 14,900	
General Fund	01.99.999.06	\$ 7,590	Turner Hall	58.399.0	\$ 7,590	Balance projected year-end fund deficit
General Fund	01.99.999.07	\$ 225,500	Swimming Pool	59.399.0	\$ 225,500	Balance projected year-end fund deficit
Parks	17.99.999.01	\$ 42,020	Debt Service	60.399.1	\$ 42,020	Principal and interest payments of existing debt
Parks	17.99.999.02	\$ 11,245	Debt Service	60.399.1	\$ 11,245	Principal and interest payments of existing debt
		\$ 53,265			\$ 53,265	
Capital Projects	41.99.999.03	\$ 40,950	Debt Service	60.399.4	\$ 40,950	Debt service for 2010 Sales Tax Projects: Main Street, others
Capital Projects	41.99.999.04	\$ 32,235	Debt Service	60.399.4	\$ 32,235	Debt service for 2012 downtown flood pump upgrades
		\$ 73,185			\$ 73,185	
General Fund	01.99.999.04	\$ 48,235	Debt Service	60.399.5	\$ 48,235	Debt service for Public Works building
General Fund	01.99.999.11	\$ 181,110	Debt Service	60.399.5	\$ 181,110	Debt service for 2003 downtown project
General Fund	01.99.999.23	\$ 37,610	Debt Service	60.399.5	\$ 37,610	Debt service for 2012 Meeker Street pedestrian bridge
		\$ 266,955			\$ 266,955	
General Fund	01.99.999.18	\$ 13,900	Accrued Benefits	78.399.1	\$ 13,900	Funds portion of the liability of accrued benefits of employees

TOTAL \$ 854,635

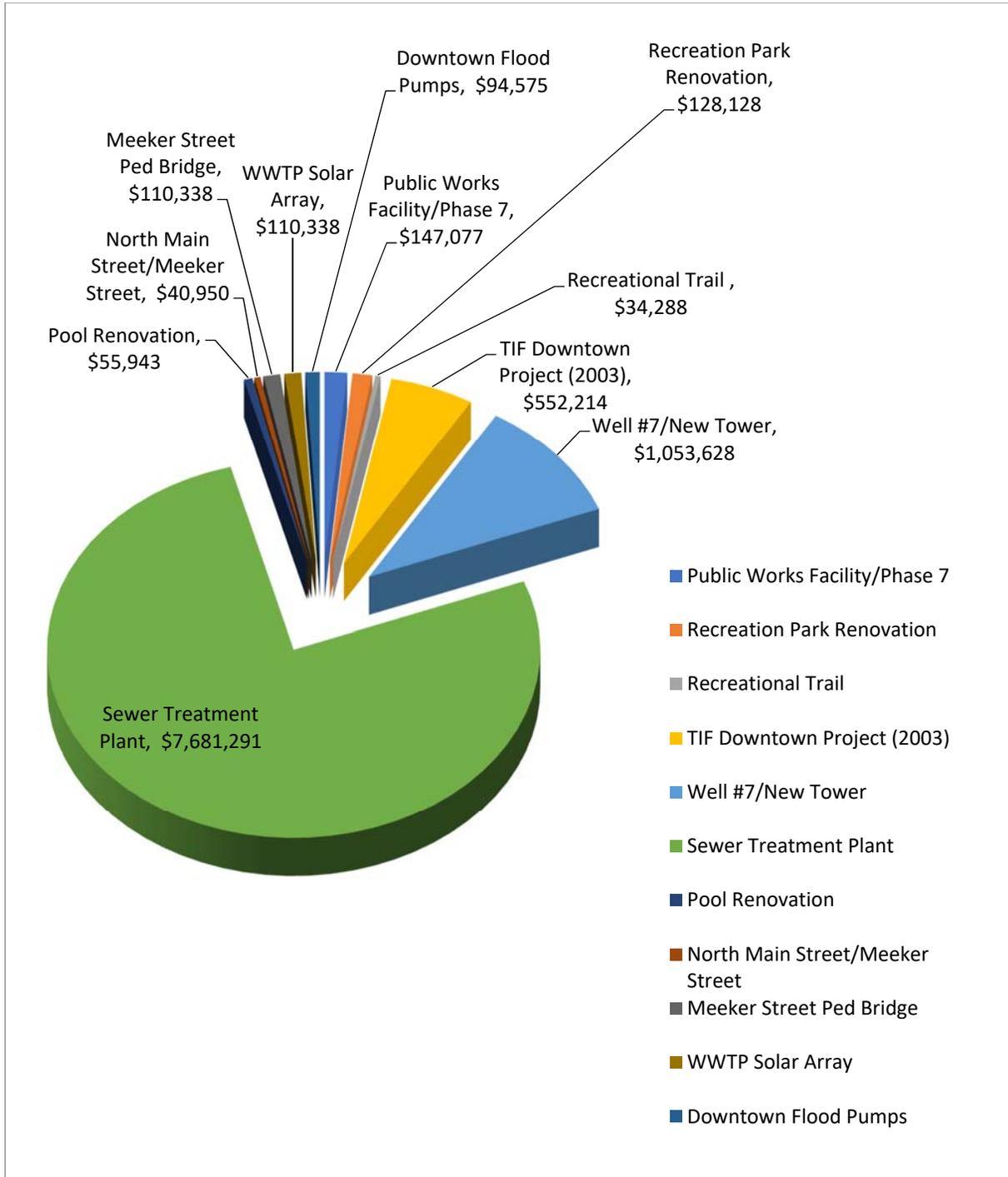
TOTAL \$ 854,635

Mark Moran
City Administrator

Date

Addendum C

CHART 1: TOTAL INDEBTEDNESS, INCLUDING PRINCIPAL AND INTEREST, MAY 1, 2020



TOTAL INDEBTEDNESS (P &I) = \$10,008,768

Addendum D

TURNER HALL MAINTENANCE AND IMPROVEMENT PLAN

(FY 2021-2025)

Project #	Year	Project		Estimated Cost
1	FY 20/21	High	Analysis of HVAC system needs by consultant	\$12,500
2	FY 20/21	High	Replace sidewalk on Bench Street	\$7,000
3	FY 20/21	Medium	300 new chairs and storage system (replace current chairs)	\$20,000
4	FY 20/21	Medium	Exterior tuckpointing	\$35,000
FY 2020-21 TOTAL				\$74,500

Project #	Year	Project		Estimated Cost
1	FY 21/22	Medium	Energy efficiency projects	\$15,000
2	FY 21/22	Medium	Stage lighting upgrades to improve efficiency/outdated equipment	\$15,000
3	FY 21/22	Medium	Video projection system, Apple TV, wiring	\$10,000
4	FY 21/22	Medium	Exterior tuckpointing	\$35,000
FY 2021-22 TOTAL				\$75,000

Project #	Year	Project		Estimated Cost
1	FY 22/23	High	HVAC rooftop unit replacement	\$75,000
2	FY 22/23	Medium	Energy efficiency projects / upgrades / emergency repairs	\$15,000
3	FY 22/23	Medium	Stage lighting upgrades	\$10,000
FY 2022-23 TOTAL				\$100,000

Project #	Year	Project		Estimated Cost
1	FY 23/24	High	Boiler replacement	\$25,000
FY 2023-24 TOTAL				\$25,000

Project #	Year	Project		Estimated Cost
1	FY 24/25	High	Floor refinishing	\$10,000
2	FY 24/25	Medium	Exterior tuckpointing	\$35,000
FY 2024-25 TOTAL				\$45,000

TOTAL 5-YEAR PLAN **\$319,500**

FUTURE PROJECTS		Project	Estimated Cost
		Building addition and remodel with kitchen, bathrooms & storage	\$500,000

Addendum E

**SWIMMING POOL MAINTENANCE AND IMPROVEMENT PLAN
(FY 2021-2025)**

Project #	Year	Priority	Project	Estimated Cost	Project Start
1	FY 20/21	High	New 16' diving board	\$7,500	Pre-Season 2020
2	FY 20/21	High	Sand filtration check / change sand	\$7,500	Pre-Season 2020
3	FY 20/21	High	Repair concrete on side of slide tank	\$2,500	Pre-Season 2020
4	FY 20/21	High	Permanent shade structures	\$20,000	Pre-Season 2020
5	FY 20/21	High	New electric switch for pump room	\$4,000	Pre-Season 2020
6	FY 20/21	High	Install ventilation fans in pump room	\$4,000	Pre-Season 2020
7	FY 20/21	High	Replace 4 strainers	\$17,000	Pre-Season 2020
8	FY 20/21	High	Replace chlorinator	\$20,000	Pre-Season 2020
9	FY 20/21	Medium	Pool deck / concrete updates	\$15,000	Fall 2020
10	FY 20/21	Medium	Pool house floors / non-slip surface	\$10,000	Pre-Season 2020
11	FY 20/21	Medium	Storage shed for chemicals--plan w/ new chlorination	\$3,000	Summer 2020
12	FY 20/21	Medium	Shower head replacement, men's locker room	\$11,000	Pre-Season 2020
FY 20/21 TOTAL				\$121,500	

Project #	Year	Priority	Project	Estimated Cost	Project Start
1	FY 21/22	High	Permanent shade structure concessions court	\$20,000	Fall 2021
2	FY 21/22	Medium	Pool deck / concrete updates	\$15,000	Fall 2021
3	FY 21/22	Medium	Maintenance and updates	\$10,000	Pre-Season 2021
FY 21/22 TOTAL				\$45,000	

Project #	Year	Priority	Project	Estimated Cost	Project Start
1	FY 22/23	High	Permanent shade structure kiddie pool	\$20,000	Fall 2022
2	FY 22/23	Medium	Pool deck / concrete updates	\$15,000	Fall 2022
3	FY 22/23	Medium	Maintenance & updates	\$10,000	Pre-Season 2021
FY 22/23 TOTAL				\$45,000	

Project #	Year	Priority	Project	Estimated Cost	Project Start
1	FY 23/24	Medium	Pool deck / concrete updates	\$15,000	Fall 2023
2	FY 23/24	Medium	Maintenance & updates	\$10,000	Pre-Season 2023
FY 22/23 TOTAL				\$25,000	

Project #	Year	Priority	Project	Estimated Cost	Project Start
1	FY 24/25	Medium	Pool deck / concrete updates	\$15,000	Fall
2	FY 24/25	Medium	Maintenance & updates	\$10,000	
FY 22/23 TOTAL				\$25,000	

TOTAL 5-YEAR PLAN **\$261,500**

FUTURE PROJECTS			Project	Estimated Cost
			New large waterslide	\$120,000
			Splash pad	\$175,000

Addendum F

**Projected Year-End Fund Balances vs. Fund Balance Policy
FY 2019-20 and FY 2020-21**

Fund No.	Fund	Projected Fund Balance 4/30/2020	Percent of Annual Expenses	Compliant with Policy? Yes/No		Projected Fund Balance 4/30/2021	Percent of Annual Expenses	Compliant with Policy? Yes/No
1	General	\$ 1,322,459	38%	No		\$ 1,380,029	40%	Yes
11	Audit	\$ 25,836	112%	Yes		\$ 15,086	66%	Yes
12	Emergency Services	\$ 8,574	40%	Yes		\$ 8,574	40%	Yes
13	Garbage	\$ 204,799	79%	Yes		\$ 204,799	79%	Yes
14	Liability	\$ 153,442	65%	Yes		\$ 71,242	30%	Yes
15	Motor Fuel Tax	\$ 88,612	66%	Yes		\$ 94,792	70%	Yes
16	IL Municipal Retirement Fund	\$ 157,364	90%	Yes		\$ 100,184	57%	Yes
17	Parks	\$ -	0%	Yes		\$ -	0%	Yes
19	Social Security	\$ 75,192	47%	Yes		\$ 75,192	47%	Yes
20	Flood	\$ 49,843	54%	Yes		\$ 58,343	64%	Yes
22	Fire	\$ 889,379	315%	Yes		\$ 1,033,084	366%	Yes
41	Capital Projects Fund	\$ 61,338	14%	Yes		\$ 62,653	14%	Yes
51	Water	\$ 374,850	50%	Yes		\$ 474,360	64%	Yes
52	Sewer	\$ 1,129,532	84%	Yes		\$ 1,000,602	75%	Yes
53	Shuttle	\$ 236,484	262%	Yes		\$ 218,284	242%	Yes
58	Turner Hall	\$ -	0%	Yes		\$ -	0%	Yes
59	Pool	\$ 2,478	1%	Yes		\$ 2,478	1%	Yes
60	Debt Service Fund	\$ -	0%	Yes		\$ -	0%	Yes
77	Cable TV Fund	\$ 5,191	\$5000 + Int.	Yes		\$ 5,241	\$5000 + Int.	Yes
78	Benefits Liability	\$ 186,169	NA	Yes		\$ 186,969	NA	Yes
	TOTALS	\$ 4,971,543				\$ 4,991,913		

Addendum G

Capital Projects and Purchases

FY 2021: May 1, 2020 to April 30, 2021

Expense Account	Fund	Description	Estimated Cost	Grant Funded
01.11.929.06	General	Art and Recreation Center	\$15,000	\$0
01.21.918.01	General	New Police Vehicle	\$25,000	\$0
01.41.511.00	General	Public Works Garage Floor Epoxy Surfacing	\$30,000	\$0
01.41.613.12	General	Tree Removal (Includes Emerald Ash Borer stump removal)	\$20,000	\$0
01.41.614.05	General	Maintenance Projects	\$25,000	\$0
01.41.830.01	General	Sidewalk Replacement	\$10,000	\$0
01.41.840.01	General	New Public Works Dump Truck (minus sale of old truck for \$21,000) (\$30,000 in Sewer)	\$106,700	\$0
01.41.860.00	General	Street Improvements	\$10,000	\$0
01.41.863.17	General	Outdoor Painting (US 20 Bridge Railings)	\$12,000	\$0
01.41.863.18	General	Storm Sewer Project (Hill and Bench)	\$17,000	\$0
12.10.890.00	Emergency Services	Emergency Siren Replacement	\$18,000	\$0
17.52.514.00	Parks	Equipment Maintenance (Paint Skatepark)	\$25,000	\$0
17.52.830.01	Parks	Riding Mower Replacement	\$12,000	\$0
17.52.870.03	Parks	Canoe/Kayak Project	\$127,500	\$127,500
17.52.870.04	Parks	Grant Park Improvement Projects (bridge entrance and gazebo floor replacement)	\$22,500	\$0
17.52.870.05	Parks	Recreation Park Parking Expansion	\$37,500	\$37,500
17.52.890.01	Parks	Dog Park Construction	\$50,000	\$50,000
20.25.832.00	Flood Control	End Loader Replacement (Other 50% in Sewer)	\$10,000	\$0
22.22.840.00	Fire	New Turnout Gear for all Volunteers	\$150,000	\$0
22.22.844.04	Fire	Building Maintenance at Main Department	\$10,000	\$0
41.61.860.02	Capital Projects	Street Improvement Program	\$304,000	\$0
41.61.860.05	Capital Projects	Gear Street Project (Final City Costs)	\$62,000	\$0
41.61.860.07	Capital Projects	Spring Street Project Utility Design	\$10,000	\$10,000
51.42.559.02	Water	Water Tower Inspections	\$15,000	\$0
51.42.831.04	Water	East Side Water System Improvement Project (US 20 Section)	\$1,750,000	\$800,000
51.42.831.07	Water	Replacement of Old Hydrants	\$12,500	\$0
51.42.831.08	Water	Hydrant Painting	\$10,000	\$0
51.42.831.09	Water	Water Valve Replacement	\$10,000	\$0
52.43.850.05	Sewer	End Loader Replacement (Other 50% in Flood Control)	\$10,000	\$0
52.43.850.06	Sewer	New Truck (Portion of Dump Truck-Other Part in Public Works)	\$30,000	\$0
52.43.850.08	Sewer	Repairs to Water Crossing to East Side	\$12,000	\$0
52.43.850.12	Sewer	Park Avenue Project (Sewer Main Replacement)	\$100,000	\$0
52.43.850.15	Sewer	Equipment Replacement at Wastewater Plant	\$20,000	\$0
52.43.850.17	Sewer	Hughlett Sewer Lining	\$50,000	\$0
53.48.830.02	Shuttle	Parking Lot Improvements (Commerce Street Lot Resurfacing)	\$85,000	\$0
58.54.511.00	Turner Hall	Turner Hall Maintenance (Many Small Projects)	\$30,000	
58.54.820.04	Turner Hall	Capital Projects-Galena Foundation (Building Sign and Overhead Lighting Update)	\$11,100	\$11,100
59.55.511.01	Pool	Various Maintenance Projects and Improvements	\$94,000	\$0
		TOTAL CAPITAL EXPENSES	\$3,348,800	\$1,036,100
		NET COST	\$2,312,700	

ADDENDUM H

CITY OF GALENA, ILLINOIS: FY 2020-2021 DISTRIBUTION OF WAGES BY FUND (Proposed Draft 1 of Budget)

		FUND													
TOTAL GROSS WAGES	Public Works	Garbage	Parks	Water	Sewer	Flood Control	Admin	Engineering	Finance	Zoning	Building	Police	Fire	Pool	TOTAL
DEPARTMENT OF PUBLIC WORKS															
Rigdon, James (Director)	\$77,127	75%			10%	10%	5%								\$77,127
		\$57,845			\$7,712.73	\$7,712.73	\$3,856								
Jason Bingham (Assistant Foreman)	\$57,402	73%		4%	10%	10%	3%								\$57,402
		\$41,903		\$2,296	\$5,740	\$5,740	\$1,722								
Rury, David (Assistant Foreman)	\$54,997			50%			50%								\$54,997
				\$27,499			\$27,499								
Tim Bussan (Operator 1)	\$51,230	70%		7%	10%	10%	3%								\$51,230
		\$35,861		\$3,586	\$5,123	\$5,123	\$1,537								
Kuhn, Brian (Operator 1)	\$53,845	70%		7%	10%	10%	3%								\$53,845
		\$37,692		\$3,769	\$5,385	\$5,385	\$1,615								
Miller, Jeff (Parks Laborer)	\$43,722	70%		7%	10%	10%	3%								\$43,722
		\$30,605		\$3,061	\$4,372	\$4,372	\$1,312								
Montgomery, Rusty (Operator 2)	\$50,315	70%		7%	10%	10%	3%								\$50,315
		\$35,221		\$3,522	\$5,032	\$5,032	\$1,509								
Wiener, Matt (Laborer)	\$42,245	70%		7%	10%	10%	3%								\$42,245
		\$29,571		\$2,957	\$4,224	\$4,224	\$1,267								
Sinagra, Kevin (Laborer)	\$43,289	70%		7%	10%	10%	3%								\$43,289
		\$30,302		\$3,030	\$4,329	\$4,329	\$1,299								
Seasonal	\$45,000														\$45,000
		\$15,000		\$30,000											
ADMINISTRATIVE															
Price, Deb (Admin. Asst.)	\$42,308				47.5%	47.5%				5%					\$42,308
					\$20,096	\$20,096				\$2,115					
Keeffer, Janelle (Facilities Manager)	\$55,075	25%		20%	30%		25%								\$55,075
		\$13,769		\$11,015	\$16,522		\$13,769								
Hyde, Mary Beth (Office Manager)	\$43,514		25%				25%		50%						\$43,514
			\$10,879				\$10,879		\$21,757						
Oldenburg, Matt (Zoning Administrator)	\$55,276									100%					\$55,276
									\$55,276						
Pepple, Cindy (Finance Director)	\$72,634				5%	5%			90%						\$72,634
					\$3,632	\$3,632			\$65,371						
Moran, Mark (City Administrator)	\$108,802	10%			10%	20%	60%								\$108,802
		\$10,880			\$10,880	\$21,760	\$65,281								
Nack, Joe (City Attorney)	\$58,054				0%	0%	66%			14%	10%	10%			\$58,054
					\$0	\$0	\$38,316			\$8,128	\$5,805	\$5,805			
Lewis, Andy (City Engineer)	\$85,920	25%			12.0%	48.0%	5.0%	10.0%							\$85,920
		\$21,480			\$10,310	\$41,242	\$4,296		\$8,592						
Miller, Jonathan (Building Inspector)	\$53,887	30%									70%				\$53,887
		\$16,166									\$37,721				
Miller, Jonathan (Electrical Inspector)	\$5,810										\$5,810				\$5,810
											\$5,810				
Johnson, Shirley (Receptionist/Admin.Asst.)	\$42,220						50%				50%				\$42,220
							\$21,110				\$21,110				
POLICE DEPARTMENT															
Johnson, Nathan (Officer)	\$49,345											100%			\$49,345
												\$49,345			
Davis, Mary (Clerk/Disp./Sec.)	\$47,583											100%			\$47,583
												\$47,583			
Hefel, Eric (Ltn.)	\$67,446											100%			\$67,446
												\$67,446			
Werner, Chuck (Sgt.)	\$64,852											100%			\$64,852
												\$64,852			
Huntington, Lori (Chief of Police)	\$77,510											100%			\$77,510
												\$77,510			
Hatfield, Kim (Officer)	\$49,345											100%			\$49,345
												\$49,345			
Vacant (Officer)	\$48,860											100%			\$48,860
												\$48,860			
												100%			

		FUND														
	TOTAL GROSS WAGES	Public Works	Garbage	Parks	Water	Sewer	Flood Control	Admin	Engineering	Finance	Zoning	Building	Police	Fire	Pool	TOTAL
Wubben, Tim (Officer)	\$52,144												\$52,144			\$52,144
													100%			
Yett, Tony (Ltn)	\$67,446												\$67,446			\$67,446
													100%			
Devin Halstead (Officer)	\$49,345												\$49,345			\$49,345
													100%			
Brandel, Keith (Officer)	\$54,365												\$54,365			\$54,365
													100%			
Vacant (Seasonal Public Safety Officer)	\$9,360												\$9,360			\$9,360
White, Elaine (Custodian)	\$12,646															\$12,646
FIRE DEPARTMENT																
														100%		
Beadle, Randy (Fire Chief)	\$6,000												\$6,000			\$6,000
													100%			
Connley, Bob (Assistant Fire Chief)	\$3,000												\$3,000			\$3,000
													100%			
Calvert, Matt (Secretary)	\$1,500												\$1,500			\$1,500
													100%			
Werner, Terry (Vehicle Maintenance)	\$1,500												\$1,500			\$1,500
													100%			
Benson, Dan (Fire House Janitor)	\$5,500												\$5,500			\$5,500
													100%			
Temperly, Brett (Fire Prevention Inspector)	\$7,571												\$7,571			\$7,571
													100%			
Beadle, Randy (Assistant Fire Prevention Insp.)	\$1,500												\$1,500			\$1,500
														100%		
SWIMMING POOL	\$130,000														100%	\$130,000
TOTAL	\$1,949,490	\$376,296	\$10,879	\$90,735	\$103,359	\$128,648	\$45,912	\$149,354	\$8,592	\$99,774	\$65,519	\$70,446	\$ 643,405	\$26,571	\$130,000	\$1,949,490