

General Fund Forecast

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Revenues	\$29,010,128	\$30,025,138	3.50%	\$29,713,708	-1.04%	\$30,465,058	2.53%	\$31,274,555	2.66%	\$32,145,718	2.79%
Taxes	20,322,810	20,890,814	2.79%	21,453,425	2.69%	22,067,754	2.86%	22,736,085	3.03%	23,461,807	3.19%
Current Property Taxes	11,476,390	11,878,064	3.50%	12,293,796	3.50%	12,724,079	3.50%	13,169,421	3.50%	13,630,351	3.50%
Electric Utility User Tax	3,659,353	3,792,919	3.65%	3,906,707	3.00%	4,023,908	3.00%	4,144,625	3.00%	4,268,964	3.00%
Lodging TOT Tax	3,276,369	3,309,133	1.00%	3,342,224	1.00%	3,409,069	2.00%	3,511,341	3.00%	3,651,794	4.00%
Public Safety Fee	825,000	825,000	0.00%	825,000	0.00%	825,000	0.00%	825,000	0.00%	825,000	0.00%
Prior Property Taxes	420,000	420,000	0.00%	420,000	0.00%	420,000	0.00%	420,000	0.00%	420,000	0.00%
Water Surcharge for AFR	377,698	377,698	0.00%	377,698	0.00%	377,698	0.00%	377,698	0.00%	377,698	0.00%
Business License	240,000	240,000	0.00%	240,000	0.00%	240,000	0.00%	240,000	0.00%	240,000	0.00%
Peg Fees	35,000	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%
Liquor License	7,500	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%
Taxi Cab Certification	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%
F & B Late & Interest	2,500	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%
Tobacco License	500	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
Franchise Fees	3,579,870	3,699,834	3.35%	3,812,721	3.05%	3,929,237	3.06%	4,049,500	3.06%	4,173,634	3.07%
Charges for Services	1,579,000	1,599,001	1.27%	1,600,071	0.07%	1,601,162	0.07%	1,602,276	0.07%	1,603,411	0.07%
Ambulance Transports	1,080,000	1,100,000	1.85%	1,100,000	0.00%	1,100,000	0.00%	1,100,000	0.00%	1,100,000	0.00%
Other Charges for Services	499,000	499,001	0.00%	500,071	0.21%	501,163	0.22%	502,275	0.22%	503,411	0.23%
Intergovernmental Revenue	1,356,298	1,657,044	22.17%	750,000	-54.74%	750,000	0.00%	750,000	0.00%	750,000	0.00%
Licenses and Permits	949,150	949,150	0.00%	966,933	1.87%	985,072	1.88%	1,003,573	1.88%	1,022,445	1.88%
Fines and Forfeitures	602,900	607,900	0.83%	607,900	0.00%	607,900	0.00%	607,900	0.00%	607,900	0.00%
Operating Transfers In	425,000	425,000	0.00%	325,000	-23.53%	325,000	0.00%	325,000	0.00%	325,000	0.00%
Interest on Pooled Investments	125,000	126,250	1.00%	127,513	1.00%	128,788	1.00%	130,076	1.00%	131,376	1.00%
Miscellaneous Revenues	70,100	70,145	0.06%	70,145	0.00%	70,145	0.00%	70,145	0.00%	70,145	0.00%

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Expenses	\$29,138,142	\$29,974,574	2.87%	\$29,944,750	-0.10%	\$30,693,735	2.50%	\$31,900,592	3.93%	\$32,591,895	2.17%
Personnel Services	15,383,234	15,845,927	3.01%	16,603,920	4.78%	16,972,183	2.22%	17,863,047	5.25%	18,229,749	2.05%
Salaries & Wages	9,054,440	9,226,318	1.90%	9,350,458	1.35%	9,502,579	1.63%	9,615,991	1.19%	9,787,613	1.78%
Regular Employees	7,800,017	7,953,759	1.97%	8,095,975	1.79%	8,241,033	1.79%	8,347,242	1.29%	8,511,516	1.97%
Overtime	484,164	488,989	1.00%	488,989	0.00%	488,989	0.00%	488,989	0.00%	488,989	0.00%
FLSA	233,072	237,734	2.00%	242,488	2.00%	247,338	2.00%	252,285	2.00%	257,330	2.00%
Holiday Pay Out	222,491	226,941	2.00%	227,276	0.15%	227,618	0.15%	227,968	0.15%	228,324	0.16%
Temporary Employees	234,491	213,691	-8.87%	215,525	0.86%	217,395	0.87%	219,303	0.88%	221,248	0.89%
Vacation Pay Out	46,040	71,040	54.30%	46,040	-35.19%	46,040	0.00%	46,040	0.00%	46,040	0.00%
Sick Leave Pay Out	28,165	28,165	0.00%	28,165	0.00%	28,165	0.00%	28,165	0.00%	28,165	0.00%
Temporary Cadets	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%
Duty Pay	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
Fringe Benefits	6,328,794	6,619,608	4.60%	7,253,462	9.58%	7,469,605	2.98%	8,247,056	10.41%	8,442,136	2.37%
PERS Employer's Share	2,364,812	2,467,686	4.35%	2,913,418	18.06%	2,969,726	1.93%	3,534,321	19.01%	3,604,475	1.98%
Group Health Insurance	2,351,986	2,491,034	5.91%	2,613,089	4.90%	2,741,246	4.90%	2,875,811	4.91%	2,968,196	3.21%
FICA/MEDICARE Contribution	672,126	693,705	3.21%	707,017	1.92%	720,948	1.97%	735,157	1.97%	748,314	1.79%
PERS Employee Share Paid by Cty/Pks	543,155	555,886	2.34%	602,911	8.46%	614,813	1.97%	672,934	9.45%	686,236	1.98%
HRAVEBA	178,836	183,053	2.36%	186,660	1.97%	190,340	1.97%	194,093	1.97%	197,921	1.97%
Workers Compensation	159,969	169,588	6.01%	170,963	0.81%	172,365	0.82%	173,795	0.83%	175,254	0.84%
Deferred Comp	54,850	55,456	1.10%	56,204	1.35%	56,968	1.36%	57,746	1.37%	58,541	1.38%
Other Benefits	3,060	3,200	4.58%	3,200	0.00%	3,200	0.00%	3,200	0.00%	3,200	0.00%
Material and Services	13,154,408	13,238,147	0.64%	12,775,330	-3.50%	13,156,052	2.98%	13,472,045	2.40%	13,796,646	2.41%
Contractual Services	7,929,818	7,964,154	0.43%	7,492,899	-5.92%	7,755,151	3.50%	7,949,030	2.50%	8,147,755	2.50%
Internal Charges & Fees	3,037,635	3,074,879	1.23%	3,057,427	-0.57%	3,149,150	3.00%	3,243,624	3.00%	3,340,933	3.00%
Grants	860,744	860,744	0.00%	860,744	0.00%	860,744	0.00%	860,744	0.00%	860,744	0.00%
Rental, Repair, Maintenance	369,061	379,577	2.85%	387,169	2.00%	394,912	2.00%	402,810	2.00%	410,866	2.00%
Supplies	341,211	332,823	-2.46%	341,144	2.50%	349,672	2.50%	358,414	2.50%	367,374	2.50%
Other Purchased Svcs	302,142	302,807	0.22%	302,807	0.00%	302,807	0.00%	302,807	0.00%	302,807	0.00%
Communications	190,176	199,542	4.92%	209,519	5.00%	219,995	5.00%	230,995	5.00%	242,545	5.00%
Programs	121,250	121,250	0.00%	121,250	0.00%	121,250	0.00%	121,250	0.00%	121,250	0.00%
Commissions	2,371	2,371	0.00%	2,371	0.00%	2,371	0.00%	2,371	0.00%	2,371	0.00%
Transfer-Out, Contingency, Ending Fund Balance	505,500	505,500	0.00%	505,500	0.00%	505,500	0.00%	505,500	0.00%	505,500	0.00%
Contingency	400,000	400,000	0.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%
Operation Transfers Out	105,500	105,500	0.00%	105,500	0.00%	105,500	0.00%	105,500	0.00%	105,500	0.00%
Capital Outlay	95,000	385,000	305.26%	60,000	-84.42%	60,000	0.00%	60,000	0.00%	60,000	0.00%
Revenue Minus Expenses	(\$128,014)	\$50,564		(\$231,042)		(\$228,677)		(\$626,037)		(\$446,177)	
<i>Beginning Fund Balance</i>	<i>\$4,119,443</i>	<i>\$3,991,429</i>		<i>\$4,041,993</i>		<i>\$3,810,951</i>		<i>\$3,582,275</i>		<i>\$2,956,238</i>	
<i>Ending Fund Balance</i>	<i>\$3,991,429</i>	<i>\$4,041,993</i>		<i>\$3,810,951</i>		<i>\$3,582,275</i>		<i>\$2,956,238</i>		<i>\$2,510,061</i>	
Target (12% of Revenue)	\$3,318,460	\$3,404,171		\$3,475,645		\$3,565,807		\$3,662,947		\$3,767,486	

Water Fund Forecast

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Revenues	\$22,863,162	\$23,157,412	1.29%	\$9,248,586	-60.06%	\$9,606,071	3.87%	\$9,977,856	3.87%	\$10,364,513	3.88%
Proceeds from Debt Issuance	14,252,562	14,252,562	0.00%	0	-100.00%	0	-	0	-	0	-
Charges for Services	8,440,600	8,733,400	3.47%	9,077,136	3.94%	9,434,621	3.94%	9,806,406	3.94%	10,193,063	3.94%
SDC - Improvement	100,000	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
Commercial & Industrial	1,040,000	1,080,000	3.85%	1,123,200	4.00%	1,168,128	4.00%	1,214,853	4.00%	1,263,447	4.00%
Fire Guard	26,000	27,000	3.85%	28,080	4.00%	29,203	4.00%	30,371	4.00%	31,586	4.00%
Governmental	294,900	306,700	4.00%	318,968	4.00%	331,727	4.00%	344,996	4.00%	358,796	4.00%
Multifamily	749,700	779,700	4.00%	810,888	4.00%	843,324	4.00%	877,056	4.00%	912,139	4.00%
Residential	5,200,000	5,400,000	3.85%	5,616,000	4.00%	5,840,640	4.00%	6,074,266	4.00%	6,317,236	4.00%
Irrigation	990,000	1,000,000	1.01%	1,040,000	4.00%	1,081,600	4.00%	1,124,864	4.00%	1,169,859	4.00%
New Service Installation	40,000	40,000	0.00%	40,000	0.00%	40,000	0.00%	40,000	0.00%	40,000	0.00%
Miscellaneous Revenues	25,000	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
Interest on Pooled Investments	145,000	146,450	1.00%	146,450	0.00%	146,450	0.00%	146,450	0.00%	146,450	0.00%
Expenses	\$13,591,740	\$25,403,866	86.91%	\$26,303,744	3.54%	\$8,672,181	-67.03%	\$9,380,243	8.16%	\$9,515,411	1.44%
Personnel Services	2,060,872	2,117,748	2.76%	2,224,937	5.06%	2,279,118	2.44%	2,396,256	5.14%	2,421,315	1.05%
Material and Services	4,086,952	3,997,398	-2.19%	4,137,307	3.50%	4,282,113	3.50%	4,431,987	3.50%	4,587,106	3.50%
Debt Services	637,186	613,950	-3.65%	1,250,000	103.60%	1,225,000	-2.00%	1,200,500	-2.00%	1,176,490	-2.00%
Capital Outlay	6,214,230	18,082,270	190.98%	18,099,000	0.09%	293,450	-98.38%	759,000	158.65%	738,000	-2.77%
Transfer-Out, Contingency, Ending Fund Balance	592,500	592,500	0.00%	592,500	0.00%	592,500	0.00%	592,500	0.00%	592,500	0.00%
Revenue Minus Expenses	\$9,271,422	(\$2,246,454)		(\$17,055,158)		\$933,891		\$597,614		\$849,101	
<i>Beginning Fund Balance</i>	<i>\$12,575,443</i>	<i>\$21,846,865</i>		<i>\$19,600,411</i>		<i>\$2,545,253</i>		<i>\$3,479,144</i>		<i>\$4,076,758</i>	
<i>Ending Fund Balance</i>	<i>\$21,846,865</i>	<i>\$19,600,411</i>		<i>\$2,545,253</i>		<i>\$3,479,144</i>		<i>\$4,076,758</i>		<i>\$4,925,859</i>	

Wastewater Fund Forecast

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Revenues	\$12,356,000	\$12,630,450	2.22%	\$7,856,940	-37.79%	\$6,388,725	-18.69%	\$6,575,963	2.93%	\$6,768,818	2.93%
Taxes	1,600,000	1,650,000	3.13%	1,650,000	0.00%	0	-100.00%	0	-	0	-
Debt Revenue	4,950,000	4,950,000	0.00%	0	-	0	-	0	-	0	-
Charges for Services	5,660,000	5,883,000	3.94%	6,059,490	3.00%	6,241,275	3.00%	6,428,513	3.00%	6,621,368	3.00%
Miscellaneous Revenues	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
Interest on Pooled Investments	145,000	146,450	1.00%	146,450	0.00%	146,450	0.00%	146,450	0.00%	146,450	0.00%
Expenses	\$9,180,885	\$9,900,832	7.84%	\$8,891,269	-10.20%	\$7,318,665	-17.69%	\$7,693,317	5.12%	\$8,000,557	3.99%
Personnel Services	1,498,776	1,541,050	2.82%	1,622,413	5.28%	1,662,835	2.49%	1,759,411	5.81%	1,803,565	2.51%
Material and Services	3,698,208	3,783,816	2.31%	3,897,330	3.00%	4,014,250	3.00%	4,134,678	3.00%	4,258,718	3.00%
Debt Services	1,796,901	1,788,966	-0.44%	1,779,026	-0.56%	202,080	-88.64%	200,728	-0.67%	170,774	-14.92%
Capital Outlay	2,024,500	2,624,500	29.64%	1,430,000	-45.51%	1,277,000	-10.70%	1,436,000	12.45%	1,605,000	11.77%
Transfer-Out, Contingency, Ending Fund Balance	162,500	162,500	0.00%	162,500	0.00%	162,500	0.00%	162,500	0.00%	162,500	0.00%
Revenue Minus Expenses	\$3,175,115	\$2,729,618		(\$1,034,329)		(\$929,941)		(\$1,117,354)		(\$1,231,739)	
<i>Beginning Fund Balance</i>	<i>\$7,971,844</i>	<i>\$11,146,959</i>		<i>\$13,876,577</i>		<i>\$12,842,248</i>		<i>\$11,912,307</i>		<i>\$10,794,953</i>	
<i>Ending Fund Balance</i>	<i>\$11,146,959</i>	<i>\$13,876,577</i>		<i>\$12,842,248</i>		<i>\$11,912,307</i>		<i>\$10,794,953</i>		<i>\$9,563,214</i>	

Electric Fund Forecast

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Revenues	17,372,711	17,958,465	3.37%	18,662,999	3.92%	19,395,715	3.93%	20,157,739	3.93%	20,950,244	3.93%
Intergovernmental Revenue	210,000	210,000	0.00%	210,000	0.00%	210,000	0.00%	210,000	0.00%	210,000	0.00%
Charges for Services	17,027,968	17,613,352	3.44%	18,317,886	4.00%	19,050,602	4.00%	19,812,626	4.00%	20,605,131	4.00%
Miscellaneous Revenues	97,780	97,780	0.00%	97,780	0.00%	97,780	0.00%	97,780	0.00%	97,780	0.00%
Interest on Pooled Investments	36,963	37,333	1.00%	37,333	0.00%	37,333	0.00%	37,333	0.00%	37,333	0.00%
	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Expenses	18,201,468	19,576,527	7.55%	18,813,975	-3.90%	19,970,236	6.15%	20,067,959	0.49%	20,850,874	3.90%
Personnel Services	3,242,986	3,331,651	2.73%	3,510,040	5.35%	3,590,949	2.31%	3,803,932	5.93%	3,892,484	2.33%
Material and Services	14,266,588	14,653,253	2.71%	15,019,584	2.50%	15,395,074	2.50%	15,779,951	2.50%	16,174,450	2.50%
Debt Services	22,394	22,123	-1.21%	21,851	-1.23%	21,713	-0.63%	21,577	-0.63%	21,441	-0.63%
Capital Outlay	557,000	1,457,000	161.58%	150,000	-89.70%	850,000	%	350,000	-58.82%	650,000	85.71%
Transfer-Out, Contingency, Ending Fund Balance	112,500	112,500	0.00%	112,500	0.00%	112,500	0.00%	112,500	0.00%	112,500	0.00%
Revenue Minus Expenses	(828,757)	(1,618,062)		(150,976)		(574,522)		89,779		99,369	
<i>Beginning Fund Balance</i>	<i>\$3,208,518</i>	<i>\$2,379,761</i>		<i>\$761,699</i>		<i>\$610,723</i>		<i>\$36,201</i>		<i>\$125,980</i>	
<i>Ending Fund Balance</i>	<i>\$2,379,761</i>	<i>\$761,699</i>		<i>\$610,723</i>		<i>\$36,201</i>		<i>\$125,980</i>		<i>\$225,350</i>	

Parks General Fund Forecast

	2019-20 Budget	2020-21 Budget	Change	2021-22 Forecast	Change	2022-23 Forecast	Change	2023-24 Forecast	Change	2024-25 Forecast	Change
Revenues	6,808,310	6,824,918	0.24%	7,153,437	4.81%	7,429,393	3.86%	7,680,512	3.38%	7,940,421	3.38%
Intergovernmental Revenue	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
Charges for Services	6,554,000	6,570,375	0.25%	6,898,894	5.00%	7,174,850	4.00%	7,425,969	3.50%	7,685,878	3.50%
Miscellaneous Revenues	31,000	31,000	0.00%	31,000	0.00%	31,000	0.00%	31,000	0.00%	31,000	0.00%
Interest on Pooled Investments	23,310	23,543	1.00%	23,543	0.00%	23,543	0.00%	23,543	0.00%	23,543	0.00%
Operating Transfers In	185,000	185,000	0.00%	185,000	0.00%	185,000	0.00%	185,000	0.00%	185,000	0.00%
Expenses	7,033,277	7,159,771	1.80%	7,217,352	0.80%	7,402,179	2.56%	7,679,268	3.74%	7,825,012	1.90%
Personnel Services	4,587,709	4,699,426	2.44%	4,873,775	3.71%	5,036,415	3.34%	5,291,097	5.06%	5,414,209	2.33%
Material and Services	2,320,568	2,335,345	0.64%	2,218,578	-5.00%	2,240,764	1.00%	2,263,171	1.00%	2,285,803	1.00%
Capital Outlay	50,000	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
Transfer-Out, Contingency, Ending Fund Balance	75,000	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	0.00%	75,000	0.00%
Revenue Minus Expenses	(224,967)	(334,853)		(63,916)		27,214		1,244		115,409	
<i>Beginning Fund Balance</i>	<i>\$611,075</i>	<i>\$386,108</i>		<i>\$51,255</i>		<i>(\$12,661)</i>		<i>\$14,553</i>		<i>\$15,797</i>	
<i>Ending Fund Balance</i>	<i>\$386,108</i>	<i>\$51,255</i>		<i>(\$12,661)</i>		<i>\$14,553</i>		<i>\$15,797</i>		<i>\$131,207</i>	