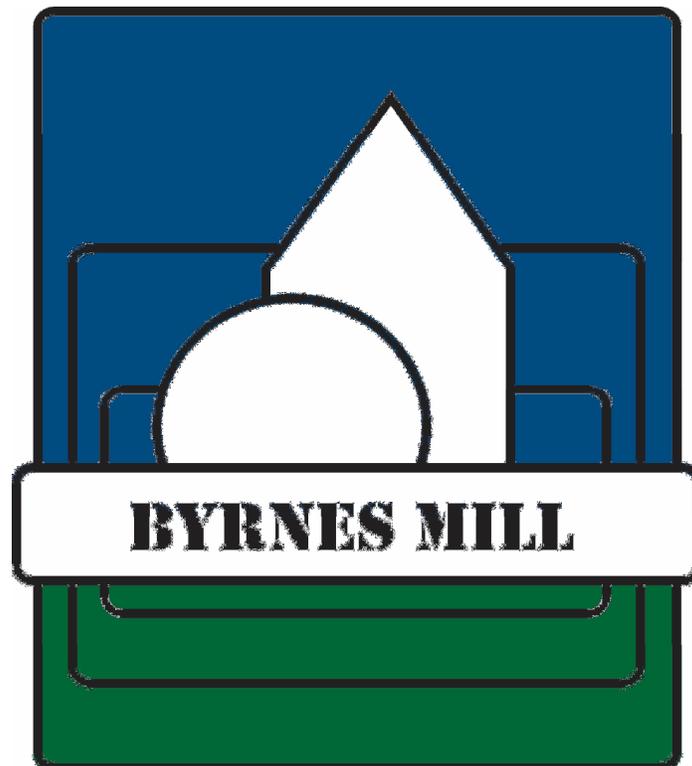


# **City of Byrnes Mill, Missouri**



## **Adopted Annual Operating Budget July 1, 2016—June 30, 2017**

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## ***Table of Contents***

Introduction.....	4
Community Profile.....	4
Map of Byrnes Mill, Missouri.....	5
Vision Statement.....	6
How to use this document.....	6
Elected Officials.....	7
Appointed Officials.....	7
Organizational Chart.....	8
Transmittal Letter.....	9
General Fund Revenues.....	13
General Fund Expenditures.....	14
Administration.....	14
Public Works.....	15
Municipal Court.....	15
Public Safety.....	16
Streets.....	16
Sewer Fund Revenues.....	17
Sewer Fund Expenditures.....	18

## ***Community Profile***

Date Incorporated: 1986

Form of Government: Mayor-Board of Aldermen—City Administrator

Incorporated: 1986

Elevation: 458 feet

Land area: 4.96 square miles.

Population density: 593 people per square mile (low).

Population about 3,000. Population change since 2000: +23.7%

Males: 1,449 (49.3%) • Females: 1,490 (50.7%)

Median resident age: 32.0 years • Missouri median age: 36.1 years

Estimated median household income in 2009: \$52,527 (it was \$51,211 in 2000)

Byrnes Mill: \$52,527 • Missouri: \$45,229

Estimated per capita income in 2009: \$24,627

Estimated median house or condo value in 2009: \$160,643 (it was \$81,000 in 2000)

Byrnes Mill: \$160,643 • Missouri: \$139,700

Mean prices in 2009: All housing units: \$158,003; Detached houses: \$229,320;

Mobile homes: \$42,231

Jan. 2011 cost of living index in Byrnes Mill: 88.5 (less than average, U.S. average is 100)

Ancestries: German (31.9%), Irish (15.9%), English (11.9%), United States (8.1%), French (7.4%), Italian (7.0%).

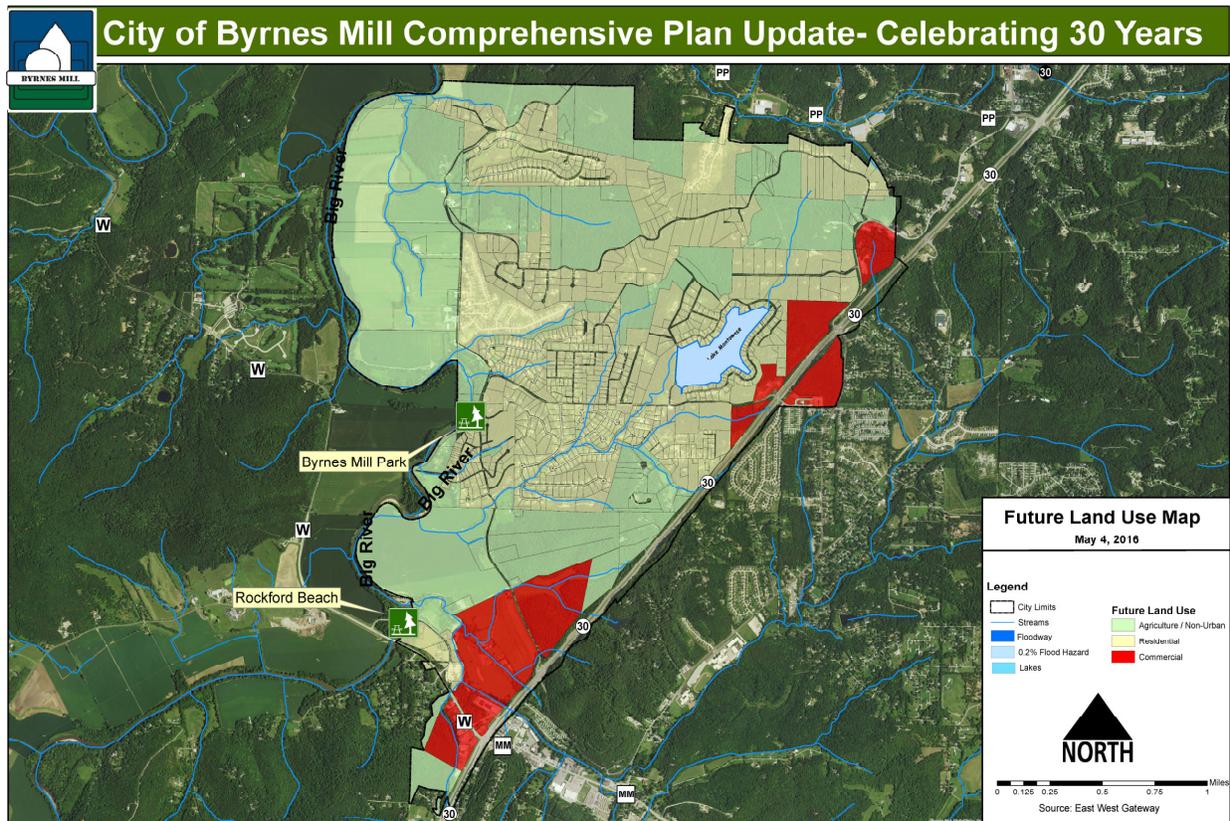
For population 25 years and over in Byrnes Mill: \* High school or higher: 82.0% \* Bachelor's degree or higher: 10.1% \* Graduate or professional degree: 3.2% \* Unemployed: 2.9% \* Mean travel time to work (commute): 29.7 minutes

For population 15 years and over in Byrnes Mill city: \* Never married: 22.6% \* Now married: 60.1% \* Separated: 1.0% \* Widowed: 3.2% \* Divorced: 13.1%

30 residents are foreign born

Visit [www.byrnesmill.org](http://www.byrnesmill.org) for more information

# Map of Byrnes Mill, Missouri



## ***Vision Statement***

Make Byrnes Mill the City of choice for professionals, young families and retirees by promoting the City's family-friendly neighborhoods, preserving the areas' open spaces and scenic vistas and increasing the confidence to invest within the community.

### ***Housing & Neighborhood Stability Goal:***

Preserve the natural character, stability, and privacy of the City's neighborhoods and promote residential reinvestment, walkability, and well planned new housing to create a self-renewing housing stock that accommodates the latest residential trends, offers a range of housing options and maximizes property values.

### ***Public Services, Utilities & Infrastructure Goal:***

Provide annual improvements to the City's public utilities, roads and infrastructure and provide the services necessary to ensure current and future public service and facility needs are met without compromising quality or affordability.

### ***Quality of Life Goal:***

Promote neighborhood stability, walkability and community beautification to help reserve Byrnes Mill's family friendly atmosphere and strong neighborhoods; which are highly valued by the resident population.

### ***Business Stability & Economic Development Goal:***

Expand, diversity and strengthen the City's economic base by utilizing place-based economic development approaches and creating a mix of commercial, retail, restaurant and entertainment uses in Byrnes Mill.

### ***Future Land Use Goal:***

Promote land development that is consistent with this plan and the neighborhood stability, economic development, and public infrastructure goals, objectives, and implementation strategies developed in the Comprehensive Plan.

## ***How to use this document***

The beginning starts with a community profile, Byrnes Mill land use map, a vision statement and goals outlined in the Comprehensive Plan, a list of city officials and an organization chart. Then a transmittal letter from the City Administrator to the Mayor, Board of Aldermen, and citizens. The next section includes a Budget Summary for the City's 2016-2017 Fiscal Year Budget, a General fund section presenting the operating budget for individual departments, and the Sewer fund section presenting the operating budget for the sewer department.

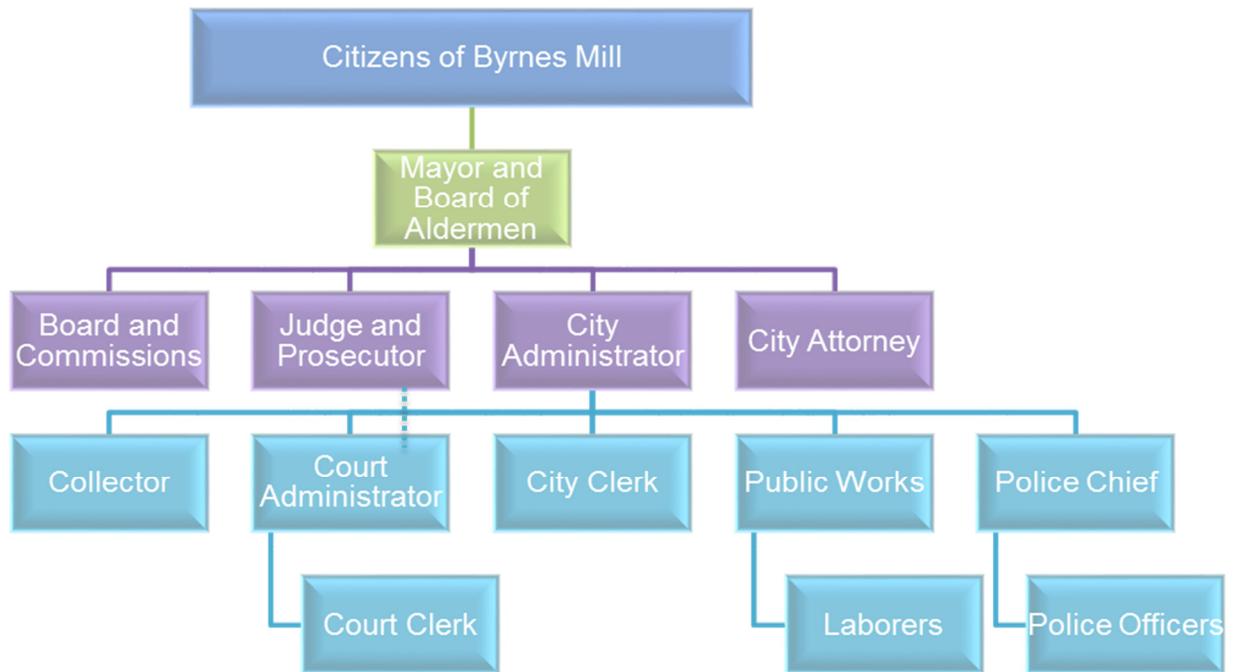
***Elected Officials***

<b>Name</b>	<b>Title</b>	<b>First Elected</b>	<b>Current Term Ends</b>
Susan Gibson	Mayor	2011	April 2017
Jim McBroom	Alderman, Ward 1	2008	April 2018
Bob Prado	Alderman, Ward 1	2011	April 2017
Jerry Klipsch	Alderman, Ward 2	1999	April 2017
Cynthia Davies	Alderman, Ward 2	2014	April 2018
Mary Scheble	Alderman, Ward 3	2011	April 2017
Rob Kiczenski	Alderman, Ward 3	2015	April 2018

***Appointed Officials***

<b>Name</b>	<b>Title</b>	<b>Appointed</b>
Lawrence F. Perney, MPA	City Administrator	2011
Garrick Dougherty	Chief of Police	2014
Anthony Whitby	Director of Public Works	2000
Deborah A. LaVenture	City Clerk	2011

### **Organizational Chart**



# BUDGET MESSAGE AND SUMMARY REPORT

## FISCAL YEAR ENDING JUNE 30, 2017

July 1, 2016

Honorable Susan Gibson, Mayor  
 Members of the Board of Aldermen and  
 Residents of the City of Byrnes Mill, Missouri



The Budget for the fiscal year commencing July 1, 2016 was adopted by the Board of Aldermen under Ordinance 866-16 on June 15, 2016. This transmittal letter provides a general summary of overall financial condition of the city and highlights the budget adopted.

The budget process commences with submittal of departmental capital and operating budget requests in March . A summary of the proposed budget request is presented to the Mayor and Board of Aldermen in early-April and they conduct a series of workshops wherein the proposed budget request is reviewed, edited, amended and discussed in detail. A public hearing and passage of the budget is in mid-June.

The general budget goals are as follows: 1) An expectation that the budget remain balanced; 2) The continued provision of high quality services: Public Safety, Parks and Recreation, Public Works and Code Enforcement, Streets, Sewers, and Recycling.

Operating Budgets include the following funds: General Fund and Sewer Fund. The Operating Budgets have a general purpose to fund ongoing operational activities which provide for city services.

### **2016-17 Budget Summary**

2016 Operating Budgets	General Fund	Sewer Fund	Total Operating
Revenues	\$ 1,118,940.00	\$ 459,600.00	\$ 1,578,540.00
Appropriations	\$ 1,118,940.00	\$ 459,600.00	\$ 1,578,540.00
Transfers In (Out)	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 535,587.00	\$ 617,356.00	\$ 1,152,943.00
Ending Fund Balance	\$ 535,587.00	\$ 617,356.00	\$ 1,152,943.00

The overall budget for 2016-17 is –7% lower than the 2015-16 budget on the revenue side, and –7% lower on the expense side. The primary reason for the decrease is due to an \$80,000 decrease in court fines as a result of SB-5 that took effect this past August. Expenditures had to be cut do to the decrease of revenues.

**2016-17 Budget highlights include:**

- Consideration of a future real estate and property tax increase is needed to offset the reduction in municipal court fines. If not, possible layoffs will be needed in in order to keep a balanced budget. Currently, we really need to add 2 additional police officers, in order to have two officers on duty at all times.
- No increase in number of full-time employees (2 additional Police Officers are needed).
- No increase in employee compensation plan (when already below other cities).
- A decrease in expenditures across all department, especially in park and community relations allocations.

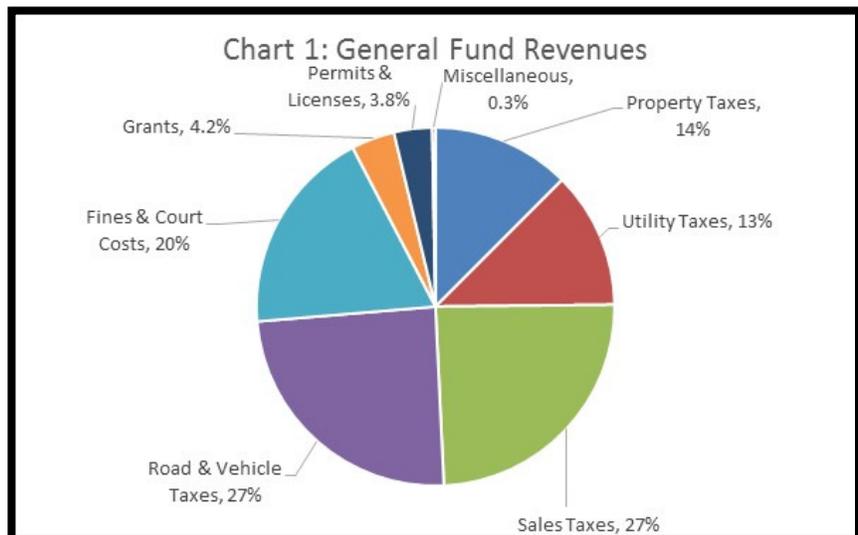
All budgets are in balance and fund balances are expected to total \$1,152,943 at the end of the fiscal year, representing more than 73% of the annual budget. In accordance with Missouri Statutes, the definition of a balanced budget for a City is defined as available fund reserves plus estimated revenues equal to or greater than estimated appropriations.

**2016-17 Anticipated General Fund Revenues**

2016-17 Revenues are budgeted at \$1,118,940 or –9% lower than 2015-16 revenues. City revenues are dominated by Sales Taxes (27%), Road & Vehicle Taxes (27%), Utility Taxes (13%), and Real Estate and Property Taxes (14%). These taxes make up 81% of the revenues. The remainder is made up of

Court Fines (20%), Permits & Licenses (3.9%), and Miscellaneous (.3%). Chart 1 below shows the revenue sources for the fiscal year.

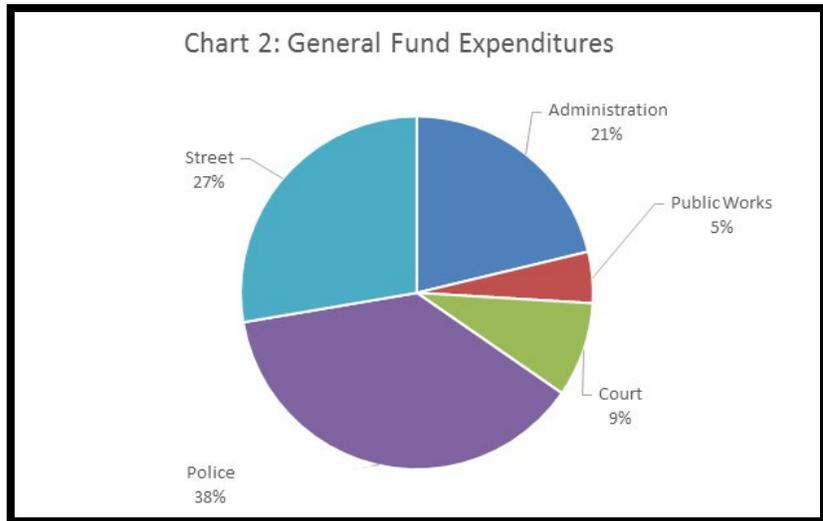
The revenue decrease is mostly due to Missouri Senate Bill 5, which deals primarily with Municipal Court revenue stipulations and



various procedural details relating to warrants, bonds, alternative forms of punishment and new standards. The major financial component of SB5 stipulates that cities can derive no more than 20% of general revenue from “minor traffic fines”, establishes a \$300 maximum in fine and court costs for “minor traffic offenses”, and eliminates separate fines and charges for failure to appear in court when summoned to do so. Byrnes Mill “minor traffic fines” for 2015-16 represented only 10% of our general revenue—substantially below the new 20% standard.

**2016-17 Anticipated General Fund Expenditures**

2016-17 Expenditures are budgeted at \$1,118,940 or -9% lower than 2015-16 expenditures. The decrease in expenditures is the result in the decrease in revenue. Each department had to make reductions in expenditures. Chart 2 on the right shows the expenditures by department for the next fiscal year.



**Fund Balance**

Fund Balances represent the budget surpluses accumulated over the years. GFOA (Government Finance Officers of America) best practice for determining the appropriate level of unrestricted fund balance in the general fund recommends that at a minimum governments (regardless of size) maintain at least two months of regular general fund operating revenues of regular fund operating expenditures. A recent survey of 16 area cities in size or larger than Byrnes Mill, found a range in Fund Balances from a low of 6% to a high of 90% of the Budget.

The Board of Aldermen formally adopted a Fund Balance Policy for the City in fiscal year 2013 upon recommendation from the City’s Audit and City Staff. The Fund Balance Policy was adopted as the formal recommendation to ensure financial security thru the maintenance of a healthy reserve fund to guide the creation, maintenance and use of financial resources for long term financial stability. 2016-2017 Fund Balances are expected to total \$1,152,943 at the end of the fiscal year, representing more than 73% of the total annual budget.

**Acknowledgements**

Development of the budget is a time consuming process involving a number of department heads and staff members who start the process mid-spring. The early draft of the budget is

shared with the Mayor and Board of Aldermen and review thru a series of budget work sessions. During that process, the proposed budget is adjusted to reflect changes over time and to reflect the priorities of the Mayor and Board in developing a final budget document for presentation at the Public Hearing.

Special thanks to the department heads, administrative staff, Mayor, and Board of Aldermen for their input, review and modifications in the development of this year's budget.

Respectfully,

A handwritten signature in cursive script, appearing to read "Lawrence F. Perney".

Lawrence F. Perney

City Administrator and Budget Officer

## General Fund

The General Fund serves as the chief operating fund of the City. The general fund is used to account for all financial resources not accounted for in another fund.

### General Fund Revenues

Account	Description	15-16	16-17	% Increase	% Of Grp	% Of Total
<b>1000.00</b>	<b>General Revenues</b>					
1100.00	Real Estate Tax	\$120,000	\$122,000	1.67%	24.31%	10.90%
1200.00	Personal Property Tax	\$26,000	\$30,000	15.38%	5.98%	2.68%
1310.00	Union Electric	\$85,000	\$83,000	-2.35%	16.54%	7.42%
1320.00	Communications receipts	\$38,000	\$38,000	0.00%	7.57%	3.40%
1322.00	Cable Receipts	\$28,000	\$21,000	-25.00%	46.11%	1.88%
1325.00	Laclede	\$1,400	\$1,400	0.00%	0.28%	0.13%
1330.00	Utility Pole	\$5,800	\$6,500	12.07%	1.30%	0.58%
1400.00	\$.01 Sales Tax	\$181,000	\$200,000	10.50%	39.85%	17.87%
1410.00	From Reserve	\$15,000	\$0	-100.00%	0.00%	0.00%
<b>Total Group 1100 (Income)</b>		<b>\$500,200</b>	<b>\$501,900</b>	<b>0.34%</b>	<b>100.00%</b>	<b>44.85%</b>
<b>1500.00</b>	<b>Court Revenues</b>					
1505.00	Minor Traffic Fines	\$230,000	\$130,000	-43.48%	52.10%	11.62%
1506.00	Other Court Fines	\$70,000	\$90,000	28.57%	36.07%	8.04%
1520.00	Police Training	\$4,000	\$3,500	-12.50%	1.40%	0.31%
1522.00	State Police Training	\$3,400	\$3,500	2.94%	1.40%	0.31%
1525.00	Highway Safety Grant	\$22,500	\$22,500	0.00%	9.02%	2.01%
<b>Total Group 1500 (Income)</b>		<b>\$329,900</b>	<b>\$249,500</b>	<b>-24.37%</b>	<b>100.00%</b>	<b>26.73%</b>
<b>1600.00</b>	<b>Fees, Lic. &amp; Permits Revenues</b>					
1610.00	Fees & Permits	\$29,000	\$30,000	3.45%	65.88%	2.68%
1650.00	Building Permit	\$12,000	\$12,000	0.00%	26.35%	1.07%
1660.00	City-wide Cleanup	\$500	\$700	40.00%	1.54%	0.06%
1661.00	BIC Donation	\$0	\$0		0.00%	0.00%
1662.00	Fall Festival	\$1,500	\$1,200	-20.00%	2.64%	0.11%
1800.00	Interest	\$165	\$140	-15.15%	0.31%	0.01%
1850.00	Miscellaneous	\$1,000	\$1,500	50.00%	3.29%	0.13%
<b>Total Group 1600 (Income)</b>		<b>\$44,165</b>	<b>\$45,540</b>	<b>3.11%</b>	<b>100.00%</b>	<b>3.58%</b>
<b>2000.00</b>	<b>Street Revenues</b>					
2100.00	Vehicular Taxes	\$105,000	\$106,000	0.95%	32.92%	9.47%
2200.00	Road and Bridge	\$18,500	\$19,000	2.70%	5.90%	1.70%
2300.00	Capital Improvement	\$211,500	\$172,000	-18.68%	53.42%	15.37%
2500.00	Recycle Grant	\$25,000	\$25,000	0.00%	7.76%	2.23%
<b>Total Group 2000 (Income)</b>		<b>\$360,000</b>	<b>\$322,000</b>	<b>13.64%</b>	<b>100.00%</b>	<b>29.17%</b>
	<b>Total Income</b>	<b>\$1,234,265</b>	<b>\$1,118,940</b>	<b>-9.34%</b>		

**General Fund Expenditures** - The General Fund expenditures are split into five departments: Administration, Public Works, Municipal Court, Public Safety and Streets.

### Administration

Account	Description	15-16	16-17	% Increase	% Of Grp	% Of Total
3000.00	Administration Expenses					
3110.00	Salary - Clerk	\$25,000	\$25,750	3.00%	10.83%	2.30%
3111.00	Salary - Collector	\$5,750	\$5,950	3.48%	2.50%	0.53%
3112.00	Salary - City Admin	\$40,525	\$40,650	0.31%	17.10%	3.63%
3122.00	Benefits Health/Life	\$15,600	\$17,850	14.42%	7.51%	1.60%
3125.00	FICA/Unemployment	\$6,500	\$6,360	-2.15%	2.68%	0.57%
3127.00	Workman's Comp	\$150	\$350	133.33%	0.15%	0.03%
3128.00	Retirement Contribution	\$1,450	\$1,500	3.45%	0.63%	0.13%
3129.00	Medical Deductible	\$750	\$650	-13.33%	0.27%	0.06%
3150.00	Bank Service Fees	\$1,000	\$1,000	0.00%	0.42%	0.09%
3210.00	Rent / Mortgage	\$0	\$0		0.00%	0.00%
3211.00	Muni Complex - Mortgage	\$43,200	\$43,200	0.00%	18.17%	3.86%
3221.00	Electric	\$7,440	\$9,000	20.97%	3.79%	0.80%
3222.00	Telephone	\$4,200	\$3,225	-23.21%	1.36%	0.29%
3223.00	Water	\$850	\$500	-41.18%	0.21%	0.04%
2334.00	Sewer	\$500	\$300	-40.00%	0.13%	0.03%
3230.00	Supplies	\$8,000	\$6,000	-25.00%	2.52%	0.54%
3231.00	Postage	\$2,000	\$2,000	0.00%	0.84%	0.18%
3260.00	Office Equipment	\$0	\$500		0.21%	0.04%
3265.00	Copier	\$2,200	\$2,250	2.27%	0.95%	0.20%
3270.00	Maintenance	\$3,000	\$2,250	-25.00%	0.95%	0.20%
3272.00	Housekeeping	\$2,400	\$1,800	-25.00%	0.76%	0.16%
3280.00	Computer Maintenance	\$1,500	\$4,750	216.67%	2.00%	0.42%
3300.00	Election Costs	\$1,700	\$1,700	0.00%	0.72%	0.15%
3310.00	Publications	\$750	\$1,000	33.33%	0.42%	0.09%
3315.00	Newsletter	\$4,000	\$4,000	0.00%	1.68%	0.36%
3400.00	Miscellaneous	\$3,000	\$1,500	-50.00%	0.63%	0.13%
3430.00	Accounting	\$10,000	\$10,000	0.00%	4.21%	0.89%
3500.00	Legal Services	\$15,000	\$10,000	-33.33%	4.21%	0.89%
3510.00	Prosecuting Attorney	\$18,000	\$20,000	11.11%	8.41%	1.79%
3600.00	Insurance & Bonds	\$5,000	\$5,000	0.00%	2.10%	0.45%
3700.00	Memberships	\$2,000	\$2,500	25.00%	1.05%	0.22%
3800.00	Education & Training	\$2,000	\$2,000	0.00%	0.84%	0.18%
3960.00	Reserve	\$22,990	\$0	-100.00%	0.00%	0.00%
3970.00	Codification	\$3,000	\$2,500	-16.67%	1.05%	0.22%
3980.00	Community Relations	\$6,000	\$1,700	-71.67%	0.72%	0.15%
3990.00	Land Purchase	\$0	\$0		0.00%	0.00%
3991.00	MuniComplex Improvements	\$3,000	\$0	-100.00%	0.00%	0.00%
3995.00	From Reserve - Comp. Plan	\$15,000	\$0	-100.00%	0.00%	0.00%
3100.00	P&Z Engineering	\$0	\$0		0.00%	0.00%
<b>Total Group 3000 (Expense)</b>		<b>\$283,455</b>	<b>\$237,735</b>	<b>-16.13%</b>	<b>100.00%</b>	<b>22.97%</b>

**Public Works**

Account	Description	15-16	16-17	% Increase	% Of Grp	% Of Total
4500.00	Public Works Expenses					
4510.00	Recycle Equipment	\$500	\$500	0.00%	0.95%	0.04%
4518.00	Bldg. Comm. Eng	\$0	\$0		0.00%	0.00%
4520.00	Animal Control	\$1,500	\$1,000	-33.33%	1.90%	0.09%
4521.00	Parks	\$10,000	\$2,500	-75.00%	4.75%	0.22%
4522.00	Trash	\$1,200	\$800	-33.33%	1.52%	0.07%
4522.01	Recycling Hauling	\$11,100	\$9,600	-13.51%	18.25%	0.86%
4523.00	City-wide Cleanup	\$500	\$800	60.00%	1.52%	0.07%
4533.00	Recycling Salary	\$30,500	\$31,000	1.64%	58.94%	2.77%
4535.00	Benefits Health/Life	\$1,500	\$1,700	13.33%	3.23%	0.15%
4536.00	FICA/Unemployment	\$2,800	\$2,800	0.00%	5.32%	0.25%
4537.00	Workman's Comp	\$1,600	\$1,600	0.00%	3.04%	0.14%
4538.00	Retirement Contribution	\$200	\$200	0.00%	0.38%	0.02%
4539.00	Medical Deductible	\$250	\$95	-62.00%	0.18%	0.01%
<b>Total Group 4500 (Expense)</b>		<b>\$61,650</b>	<b>\$52,595</b>	<b>-14.69%</b>	<b>100.00%</b>	<b>4.99%</b>

**Municipal Court**

Account	Description	15-16	16-17	% Increase	% Of Grp	% Of Total
4700.00	Municipal Court Expenses					
4711.00	Judge Salary	\$20,000	\$20,000	0.00%	20.62%	1.79%
4713.00	Court Clerk	\$53,500	\$53,500	0.00%	55.17%	4.78%
4721.00	Benefits Health/Life	\$8,250	\$9,400	13.94%	9.69%	0.84%
4722.00	FICA/Unemployment	\$4,900	\$4,900	0.00%	5.05%	0.44%
4723.00	Workman's Comp	\$125	\$175	40.00%	0.18%	0.02%
4724.00	Retirement Contribution	\$650	\$650	0.00%	0.67%	0.06%
4725.00	Medical Deductible	\$500	\$350	-30.00%	0.36%	0.03%
4722.00	Education & Training	\$2,500	\$2,500	0.00%	2.58%	0.22%
4723.00	Supplies	\$500	\$500	0.00%	0.52%	0.04%
4725.00	Office Equipment	\$0	\$0		0.00%	0.00%
4727.00	Software Fees	\$5,500	\$5,000	-9.09%	5.16%	0.45%
4730.00	Public Defender	\$0	\$0		0.00%	0.00%
<b>Total Group 4700 (Expense)</b>		<b>\$96,425</b>	<b>\$96,975</b>	<b>0.57%</b>	<b>100.00%</b>	<b>7.81%</b>

**Public Safety**

Account	Description	15-16	16-17	% Increase	% Of Grp	% Of Total
<b>4800.00</b>	<b>Public Safety Expenses</b>					
4811.00	Officer Salary	\$236,750	\$236,750	0.00%	56.09%	21.16%
4812.00	Grant Payroll	\$20,000	\$22,500	12.50%	5.33%	2.01%
4822.00	Benefits Health/Life	\$31,500	\$28,500	-9.52%	6.75%	2.55%
4825.00	FICA/Unemployment	\$23,500	\$21,000	-10.64%	4.98%	1.88%
4827.00	Workman's Comp	\$10,000	\$9,500	-5.00%	2.25%	0.85%
4828.00	Retirement Contribution	\$2,550	\$4,250	66.67%	1.01%	0.38%
4829.00	Medical Deductible	\$1,500	\$1,500	0.00%	0.36%	0.13%
4831.00	Uniforms	\$4,000	\$4,000	0.00%	0.95%	0.36%
4832.00	Insurance Liability	\$14,000	\$14,000	0.00%	3.32%	1.25%
4833.00	Supplies	\$5,000	\$5,000	0.00%	1.18%	0.45%
4834.00	Copier	\$800	\$950	18.75%	0.23%	0.08%
4841.00	Gas, Oil, Etc.	\$28,000	\$19,000	-32.14%	4.50%	1.70%
4842.00	Vehicle Maint. & Repair	\$12,000	\$12,000	0.00%	2.84%	1.07%
4845.00	15 Four-Wheel Drive	\$9,000	\$9,800	8.89%	2.32%	0.88%
4847.00	12 Dodge	\$8,550	\$8,550	0.00%	2.03%	0.76%
4848.00	13 Dodge	\$6,585	\$6,585	0.00%	1.56%	0.59%
4860.00	Education & Training	\$7,000	\$7,000	0.00%	1.66%	0.63%
4876.00	Incarceration	\$2,500	\$1,200	-52.00%	0.28%	0.11%
4877.00	Regis Computer	\$5,000	\$5,000	0.00%	1.18%	0.45%
4879.00	Mobile Ticketing	\$0	\$0		0.00%	0.00%
4880.00	Equip. Repair/Replacement	\$9,000	\$5,000	-44.44%	1.18%	0.45%
<b>Total Group 4800 (Expense)</b>		<b>\$437,235</b>	<b>\$422,085</b>	<b>-3.46%</b>	<b>100.00%</b>	<b>35.42%</b>

**Streets**

Account	Description	15-16	16-17	% Increase	% Of Grp	% Of Total
<b>5100.00</b>	<b>Streets Expenses</b>					
5111.00	Supervisor Salary	\$23,500	\$25,000	6.38%	8.08%	2.23%
5112.00	Crew Salary	\$23,500	\$23,500	0.00%	7.59%	2.10%
5122.00	Benefits Health/Life	\$6,000	\$8,000	33.33%	2.58%	0.71%
5125.00	FICA/Unemployment	\$4,000	\$4,000	0.00%	1.29%	0.36%
5127.00	Workman's Comp	\$2,200	\$2,200	0.00%	0.71%	0.20%
5128.00	Retirement Contribution	\$1,100	\$1,100	0.00%	0.36%	0.10%
5129.00	Medical Deductible	\$500	\$500	0.00%	0.16%	0.04%
5200.00	Street Maintenance	\$40,000	\$35,000	-12.50%	11.31%	3.13%
5300.00	Capital Imp.	\$211,500	\$172,000	-18.68%	55.56%	15.37%
5400.00	Insurance Liability	\$7,500	\$7,750	3.33%	2.50%	0.69%
5500.00	Rental Equipment	\$2,000	\$1,000	-50.00%	0.32%	0.09%
5521.00	Garage: Phones	\$1,700	\$2,000	17.65%	0.65%	0.18%
5522.00	Garage: Electric	\$2,000	\$1,500	-25.00%	0.48%	0.13%
5530.00	Gas & Oil, Vehicles	\$15,000	\$11,000	-26.67%	3.55%	0.98%
5540.00	Maintenance & Repair	\$15,000	\$15,000	0.00%	4.85%	1.34%
<b>Total Group 5100 (Expense)</b>		<b>\$355,500</b>	<b>\$309,550</b>	<b>-12.93%</b>	<b>100.00%</b>	<b>28.80%</b>
	<b>Total Expense</b>	<b>\$1,234,265</b>	<b>\$1,118,940</b>	<b>-9.34%</b>		

## ***Sewer Enterprise Fund***

The Sewer Enterprise Fund is used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Byrnes Mill sewage utility is a common example of government enterprises.

### ***Sewer Enterprise Fund Revenues***

<b>Account</b>	<b>Description</b>	<b>15-16</b>	<b>16-17</b>	<b>% Increase</b>	<b>% Of Grp</b>	<b>% Of Total</b>
<b>5699.00</b>	Sewer District Revenue					
<b>5700.00</b>	Service Fees	\$436,000	\$440,000	0.92%	95.74%	95.74%
<b>5710.00</b>	Tap-on Fees	\$17,500	\$13,000	-25.71%	2.83%	2.83%
<b>5715.00</b>	Impact Fees	\$1,500	\$1,500	0.00%	0.33%	0.33%
<b>5720.00</b>	Contracted Services	\$750	\$0	-100.00%	0.00%	0.00%
<b>5730.00</b>	Storm Water Fees	\$5,000	\$4,000	-20.00%	0.87%	0.87%
<b>5785.00</b>	Interest Income	\$800	\$1,100	37.50%	0.24%	0.24%
<b>5810.00</b>	From Cap/Replacement Fund	\$0	\$0		0.00%	0.00%
	<b>Total Group 5600</b>	<b>\$461,550</b>	<b>\$459,600</b>	<b>-0.42%</b>	<b>100.00%</b>	<b>100.00%</b>
	<b>Total Income</b>	<b>\$461,550</b>	<b>\$459,600</b>	<b>-0.42%</b>		

***Sewer Enterprise Fund Expenditures***

5999.00	Sewer District Expenses	15-16	16-17	% Increase	% Of Grp	% Of Total
6050.00	Bond Debt	\$12,000	\$11,000	-8.33%	2.39%	2.39%
6060.00	Bank Fees/Admin Exp.	\$4,000	\$4,000	0.00%	0.87%	0.87%
6100.00	Utilities: Electric	\$60,000	\$65,000	8.33%	14.14%	14.14%
6100.00	Utilities: Phone	\$2,000	\$2,000	0.00%	0.44%	0.44%
6121.00	Municipal Complex - Debt Pmt.	\$14,500	\$14,500	0.00%	3.15%	3.15%
6122.00	Municipal Complex - Electric	\$0	\$3,000		0.65%	0.65%
6123.00	Municipal Complex - Phone	\$0	\$1,075		0.23%	0.23%
6124.00	Municipal Complex - Water	\$0	\$163		0.04%	0.04%
6125.00	Municipal Complex - Sewer	\$0	\$100		0.02%	0.02%
6200.00	Office Supplies	\$750	\$2,000	166.67%	0.44%	0.44%
6201.00	Copier	\$0	\$750		0.16%	0.16%
6202.00	Muni Complex - Maintenance	\$0	\$750		0.16%	0.16%
6203.00	Muni Complex - Housekeeping	\$0	\$600		0.13%	0.13%
6204.00	Computer Maintenance	\$0	\$1,250		0.27%	0.27%
6210.00	Postage	\$4,000	\$4,000	0.00%	0.87%	0.87%
6220.00	Utility Billing Software	\$2,400	\$2,400	0.00%	0.52%	0.52%
6230.00	Computer/Office Equipment	\$1,000	\$1,000	0.00%	0.22%	0.22%
6250.00	Legal Services	\$500	\$500	0.00%	0.11%	0.11%
6260.00	Insurance Liability	\$12,500	\$12,500	0.00%	2.72%	2.72%
6270.00	Training	\$1,000	\$1,000	0.00%	0.22%	0.22%
6300.00	Administrative Salaries	\$40,250	\$41,644	3.46%	9.06%	9.06%
6310.00	Crew Salaries	\$68,500	\$59,374	-13.32%	12.92%	12.92%
6320.00	Benefits Health/Life	\$17,600	\$19,360	10.00%	4.21%	4.21%
6321.00	FICA/Unemployment	\$10,000	\$8,500	-15.00%	1.85%	1.85%
6322.00	Workman's Comp	\$3,000	\$2,500	-16.67%	0.54%	0.54%
6323.00	Retirement Contribution	\$2,400	\$2,400	0.00%	0.52%	0.52%
6324.00	Medical Deductible	\$1,000	\$1,000	0.00%	0.22%	0.22%
6400.00	Operator	\$20,000	\$20,000	0.00%	4.35%	4.35%
6410.00	Equipment /Replacement	\$10,650	\$15,650	46.95%	3.41%	3.41%
6420.00	System & Property Maint.	\$10,000	\$10,000	0.00%	2.18%	2.18%
6430.00	Equipment & Supplies	\$5,000	\$5,000	0.00%	1.09%	1.09%
6500.00	System Repair	\$105,500	\$30,000	-71.56%	6.53%	6.53%
6510.00	Sludge Removal	\$8,000	\$0	-100.00%	0.00%	0.00%
6700.00	Cap. Improvement: Expansion	\$0	\$0		0.00%	0.00%
6810.00	Comprehensive Plan	\$15,000	\$0	-100.00%	0.00%	0.00%
6830.00	Land Purchase	\$0	\$86,584		18.84%	18.84%
6910.00	Cap/Replacement Fund	\$30,000	\$30,000	0.00%	6.53%	6.53%
	Total Group 5999	\$461,550	\$459,600	-0.42%	100.00%	100.00%
	<b>Total Expense</b>	<b>\$461,550</b>	<b>\$459,600</b>	<b>-0.42%</b>		

