



City of Eureka

Annual Budget

Fiscal 2020-2021

Approved July 7, 2020

**CITY OF EUREKA
2020-2021 FISCAL YEAR BUDGET**

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CITY OF EUREKA
FISCAL 2020 - 2021 CAPITAL IMPROVEMENT PROGRAM BUDGET

STREETS, SIDEWALKS, BRIDGES AND TRAILS

<u>CIP No.</u>	<u>DESCRIPTION</u>	<u>PROJECT COST:</u>
	City-wide Concrete Slab Replacement and Repair	\$ 30,000
	City-wide Concrete and Asphalt Street Crack Sealing	\$ 5,000
	City-wide Sidewalk Repair and Replacements	\$ 5,000
	North Central Avenue Sidewalk Extension to East North Street	\$ 30,000
	Forby Road Asphalt Overlay - from Alt Road to City Limits	\$ 55,000
	Allenton Six Flags Road Engineering and Legal Expenses	\$ 5,000
	City-wide Striping of Streets, Parking Lots and Trails	\$ 40,000
	Street & Road Fund	\$ 170,000

SEWER SYSTEM CONSTRUCTION - SANITARY SEWER

<u>CIP No.</u>	<u>DESCRIPTION</u>	<u>PROJECT COST:</u>
	<i>Treatment Plant</i>	
	Waste Water Treatment Plant - Replace Lagoon Air Lines	\$ 50,000
	Waste Water Treatment Plant - Lagoon Sludge Removal Treatment	\$ 30,000
	WWTP Lagoon - Blower Building Line Replacement	\$ 10,000
	Outfall Check Valves - Replacement of Three (3) valves	\$ 35,000
	Replace Inflow Check Valves	\$ 15,000
	Ultraviolet Bulb Replacement	\$ 35,000
	Sludge Bioaugmentation	\$ 35,000
	Cable for Air Lines	\$ 15,000
	Waste Water Treatment Plant Improvements Required by DNR	TBD
	<i>Collection System</i>	
	EnderBush Lift Station Rebuild	\$ 50,000
	Hilltop Lift Station Electrical Refurbishment	\$ 10,000
	Sewer System Construction Total	\$ 285,000

WATER SYSTEM CONSTRUCTION

<u>CIP No.</u>	<u>DESCRIPTION</u>	<u>PROJECT COST:</u>
	Chlorination Upgrades on Four (4) Wells @ \$20,000 each	\$ 80,000
	Water Service Line Repair Electric Freeze Kit	\$ 4,000
	Subsurface Handheld Pipe Locator	\$ 8,500
	Water Valve Replacement	\$ 20,000
	Truck #3 Transmission Replacement for 2007 Model	\$ 5,000
	New Roof for Three (3) Well Houses and Two (2) Booster Station Buildings	\$ 25,000
	Water Valve Replacements and Upgrades	\$ 20,000
	Fire Hydrant Replacements	\$ 20,000
	Well #6 Tank Rehabilitation and Painting	\$ 150,000
	Water System Construction Total	\$ 332,500

PARKS & RECREATION

<u>CIP No.</u>	<u>DESCRIPTION</u>	<u>PROJECT COST:</u>
	Community Center HVAC System Maintenance	\$ 2,500
	Pool Equipment Replacement and Pool Finish Repairs	\$ 120,000
	Umbrellas and Chairs for Pool Area	\$ 5,000
	CivicPlus Software	\$ 40,000
	Timbers Fitness Equipment Replacement as Needed	\$ 35,000
	Riding Commercial Lawn Mower	\$ 10,000
	Dome Lids for Twenty-five (25) Trash Cans	\$ 3,000
	Skirting for the Event Stage with New Logo	\$ 1,500
	Scarecrow Festival Support	\$ 10,000
	Parks & Recreation Total	\$ 227,000

PROPOSITION E - PUBLIC SAFETY FUND

PROJECT COST:

CIP No.

Allenton Bridge Replacement	TBD
Police Facility	TBD
Flood Mitigation Analysis and Implementation of Measures	TBD
Proposition E - Public Safety Fund Total	TBD

CAPITAL IMPROVEMENT FUND

ADMINISTRATION & ECONOMIC DEVELOPMENT - CAPITAL IMPROVEMENT FUND

CIP No.

DESCRIPTION

PROJECT COST:

Government Center (Municipal Court and City Hall Additions to new Police Facility)	TBD
Eureka Enhancement - City Limit Signage by Eureka High school and Route 66	\$ 10,000
Computer Equipment and Software	\$ 50,000
IP Phone System Hardware and Software Updates	\$ 20,000
City Website Maintenance	\$ 5,500
Veterans Memorial Phase II - Bud Weber Community Center (City Participation)	\$ 20,000
Digital Archival Project - to be Grant reimbursed	\$ 17,185
City-wide HVAC Enhancement for Ionization for Indoor Contaminants	\$ 32,000
<i>Administration Department - CIP Subtotal</i>	\$ 154,685

BUILDING DEPARTMENT - CAPITAL IMPROVEMENT FUND

CIP No.

DESCRIPTION

PROJECT COST:

Permitting Software	\$ 8,000
Code Book Updates	\$ 2,500
Vehicle and Equipment Maintenance	\$ 1,000
<i>Building Department - CIP Subtotal</i>	\$ 11,500

POLICE DEPARTMENT - CAPITAL IMPROVEMENT FUND

CIP No.

DESCRIPTION

PROJECT COST:

Patrol Vehicle Replacements - Two (2) Ford Explorers @ \$34,950 each	\$ 69,900
Two (2) New Vehicle Striping, Lighting, Cage, Shotgun Mount, Push Bumper, Console, Partition and Radio Transfer, Computer Mount, Siren, Equipment Install, Trunk Organizer	\$ 29,400
PD - Vehicles, Motorcycles and Vehicle Equipment Total	\$ 99,300
HD Body Camera (2 @ \$2,100.00 Each)	\$ 4,200
Gun Holsters (2 @ \$150.00 Each)	\$ 300
Gun Lights (2 @ \$115.00 Each)	\$ 230
Tire Deflation Spikes	\$ 850
Replacement Ballistic Vests (6 @ \$790.00 Each)	\$ 4,740
Taser	\$ 1,000
Molly Vest Carrier with Pouches (3 @ \$400.00 Each).	\$ 1,200
PD - Weapons, Accessories, Bullet-proof & Safety Vests, & Helmets Total	\$ 12,520
Office Chair Replacements (3 @ \$300.00 each)	\$ 900
Scheduling Software for Police Officers and Civilian Staff (yearly cost renewal)	\$ 2,000
PD Department and Office Equipment Total	\$ 2,900
Vehicle and Equipment Maintenance	\$ 2,600
<i>Police Department - CIP Subtotal</i>	\$ 117,320

PUBLIC WORKS AND MAINTENANCE - CAPITAL IMPROVEMENT FUND

<u>CIP No.</u>	<u>DESCRIPTION</u>	<u>PROJECT COST:</u>
	Public Works Salt Building Roof Replacement	\$ 30,000
	Vehicle and Equipment Maintenance	\$ 20,000
	<i>Public Works - CIP Subtotal</i>	\$ 50,000

STORM WATER MANAGEMENT

<u>CIP No.</u>	<u>DESCRIPTION</u>	<u>PROJECT COST:</u>
	Storm Water Software License	\$ 4,000
	Yard Maintenance and Cleanup as Required for MS4 Compliance	\$ 25,000
	Municipal Separate Storm Sewer System Implementation	\$ 30,000
	<i>Storm Water Management - CIP Subtotal</i>	\$ 59,000

Total Capital Improvement Fund	\$ 392,505
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Total FY 2020-2021 Capital Improvement Program Budget	\$ 1,407,005
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Operating Requests - Fund Wide

General Fund - Administration

Software Maintenance Fee	\$ 25,000
Special Counsel to Monitor and Report on Legislative Activity (\$1,500.00/month plus \$4,000.00 Annual Expenses)	\$ 22,000

General Fund - Police

The Police Department is proposing two (2) new Lieutenant and two (2) new Patrol Officer positions. The new Lieutenant positions are being created due to attrition and will replace the Captain position. The net budgetary impact is \$1,500.

**City of Eureka
Summary of Funds
Budget
2020-2021**

FUND	ANTICIPATED BALANCE 7/1/20	ANTICIPATED RECEIPTS	TRANSFER IN	ANTICIPATED EXPENDITURES	TRANSFER OUT	ANTICIPATED BALANCE 6/30/21
General	6,189,066.22	4,478,080.00	724,200.00	6,093,990.00	365,000.00	4,932,356.22
Street and Road	33,874.24	705,000.00	200,000.00	442,200.00	488,000.00	8,674.24
Park/Storm Water Control Sales Tax	2,147,811.69	1,533,000.00	-	1,984,600.00	686,888.00	1,009,323.69
Water Operating	126,504.69	1,560,800.00	-	1,423,600.00	107,000.00	156,704.69
Sewer Operating	231,953.99	1,419,000.00	-	550,725.00	721,200.00	379,028.99
Solid Waste Management II	31,203.82	1,081,300.00	-	1,081,300.00	-	31,203.82
C.I.P. Sales Tax Fund	2,390,027.24	1,011,655.00	-	393,605.00	200,000.00	2,808,077.24
Water Construction	41,931.56	25,100.00	450,000.00	332,950.00	176,590.00	7,491.56
Sewer Construction	66,878.94	26,075.00	230,000.00	285,000.00	-	37,953.94
Police: Federal Equitable Sharing	5,502.33	5.00	-	4,500.00	-	1,007.33
Proposition P - Sales Tax	2,677.76	387,400.00	365,000.00	753,500.00	-	1,577.76
Proposition E - Public Safety Sales Tax	1,755,571.89	1,098,200.00	-	-	-	2,853,771.89
Construction/Excavation Deposit	11,507.00	1,000.00	-	-	-	12,507.00
Development Infrastructure Escrow	25,605.66	5,000.00	-	-	-	30,605.66
TIF Project 2006A: S. I-44, Special Allocation	23,631.61	1,090,300.00	-	1,088,100.00	-	25,831.61
Debt Service	-	-	775,478.00	775,478.00	-	-
Subtotal Operating Funds	13,083,748.64	14,421,915.00	2,744,678.00	15,209,548.00	2,744,678.00	12,296,115.64
COPS Series 11 - Reserve Fund	315,980.12	3,000.00	-	-	5,000.00	313,980.12
COPS Series 11 - Debt Service	27.20	25.00	5,000.00	5,000.00	-	52.20
COPS Series 12 - Reserve Fund	613,715.81	5,000.00	-	-	5,000.00	613,715.81
COPS Series 12 - Debt Service	233.95	225.00	5,000.00	5,000.00	-	458.95
Subtotal Certificates of Participation	929,957.08	8,250.00	10,000.00	10,000.00	10,000.00	928,207.08
TOTAL SUMMARY OF FUNDS	14,013,705.72	14,430,165.00	2,754,678.00	15,219,548.00	2,754,678.00	13,224,322.72

City of Eureka
2020-2021 Budget

General Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	3,523,122	4,245,647	5,677,508	5,677,508	5,677,508	6,189,066
REVENUES						
TAXES:						
Real Property	704,393	748,076	755,000	755,000	811,835	822,000
Real Estate Tax Interest	30		-	-	-	-
Personal Property	144,673	153,996	155,000	155,000	155,565	157,000
Railroad	28,058	26,378	33,200	33,200	28,813	33,200
Sales Tax	2,467,141	2,468,689	2,500,000	2,500,000	2,570,840	1,800,000
Cigarette	23,880	21,393	21,000	21,000	19,005	20,000
Sales Tax Interest	-	-	-	-	-	-
Public Safety Sales Tax (Moved to Separate Fund)	-	-	-	-	-	-
Financial Institution	3,444	22	25	25	-	10
Electric Gross Receipts	1,002,845	740,845	750,000	750,000	647,366	650,000
Natural Gas Gross Receipts	145,795	163,501	150,000	150,000	165,325	170,000
Telephone Gross Receipts	169,399	163,836	165,000	165,000	109,000	115,000
Cable TV Gross Receipts	119,166	116,263	126,000	126,000	115,741	110,000
Subtotal - Tax Revenue	4,808,825	4,602,999	4,655,225	4,655,225	4,623,490	3,877,210
LICENSES:						
Liquor	20,479	24,185	20,800	20,800	16,520	21,000
Merchant & Peddler	211,580	200,913	201,000	201,000	209,300	205,000
Subtotal - Licenses Revenue	232,059	225,098	221,800	221,800	225,820	226,000
PERMITS:						
Building	46,190	41,665	40,500	40,500	119,000	120,000
Electrical	14,372	5,528	5,400	5,400	1,055	2,000
Sign	665	910	500	500	400	500
Plumbing	19,745	8,705	5,000	5,000	1,440	2,000
Excavation	640	(283)	100	100	125	100
Exterior Appearance	2,290	2,440	2,400	2,400	2,700	2,400
Subtotal - Permits	83,902	58,965	53,900	53,900	124,720	127,000
Fees and Charges for Services						
Subdivision/Review Fees	2,530	1,310	500	500	1,760	500
Filing and Special Use Fees	1,625	1,125	1,000	1,000	1,760	1,000
Rentals: Marymount Manor	11,066	11,231	11,520	11,520	11,520	11,520
Court Fines and TVB	130,018	110,122	120,000	120,000	85,600	90,000
Court Fines: Law Enforcement Training	1,927	672	-	-	-	-
Court Fines: Inmate Security Fund	1,886	662	-	-	-	-
Court Fines: POSTC Training Fees	960	337	-	-	-	-
Court Fines: Crime Stoppers	-	-	-	-	-	-
Refund: POSTC Training Fees from State	1,193	886	-	-	765	-
D.A.R.E. Donation Fund	-	-	-	-	-	2,000
Police Reports	2,185	1,839	1,600	1,600	3,100	1,600
False Alarm Charges	1,350	925	1,000	1,000	500	1,000
Restitution Collected through Court	2,021	2,129	-	-	-	-
Reimbursement Prisoner Housing	1,638	-	-	-	-	-
Reimbursement Prisoner Transport	215	80	-	-	-	-
Bond Forfeitures	10,000	1,600	-	-	-	-
Jail Phone Revenue	56	52	-	-	16	-
Crime Victims Compensation Fund	6,852	2,369	-	-	-	-
Crime Victims Compensation - 5%	369	153	-	-	-	-
NAPWDA (Police K-9)	25,480	14,515	20,000	20,000	1,500	20,000
Subtotal - Fees and Charges for Services	201,370	150,007	155,620	155,620	106,521	127,620
Grants:						
Police Grant - Sobriety Checkpoint	-	-	-	-	-	-
Police Grant - Speed Compliance	8,110	-	-	-	-	-
Police Grant - DWI	2,722	2,889	2,000	2,000	2,300	2,000
Police Grant - Miscellaneous Government	11,953	20,746	5,000	5,000	13,800	5,000
Police Grant - Other Non-Government	8,303	4,373	8,000	8,000	1,200	8,000
School Resource Officer	22,992	95,136	64,000	64,000	64,044	67,250
Grant Revenue - Government (SEMA)	174,620	30,716	-	-	-	-
Subtotal - Grant Revenue	228,700	153,859	79,000	79,000	81,344	82,250

City of Eureka
2020-2021 Budget

General Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Miscellaneous						
Police Special Revenue	1,771	1,600	2,000	2,000	500	2,000
Reimbursement: COBRA Insurance Premium	11,383	2,322	-	-	-	-
Reimbursement: Insurance Claims	10,965	-	-	-	-	-
Reimbursement: Restitution-Weed Cutting	450	433	500	500	500	500
Refunds and Reimbursements	-	-	-	-	-	-
Sale of Surplus Property	572	-	-	-	-	-
Miscellaneous	81,496	626,954	500	500	88,125	500
Subtotal - Miscellaneous Revenue	106,637	631,308	3,000	3,000	89,125	3,000
Interest Income	27,451	86,179	55,000	55,000	116,000	35,000
Total General Fund Revenue	5,688,945	5,908,414	5,223,545	5,223,545	5,367,020	4,478,080
TRANSFERS IN/ DUE FROM:						
Transfer In - Water Operating for PW Department Expense	137,000	183,325	183,000	97,000	97,000	107,000
Transfer In - Sewer Operating for PW Department Expense	31,000	56,020	63,200	38,500	38,500	41,200
Transfer In - Sewer Operating for PW Residual Labor	-	436,355	-	-	-	-
Transfer In - Street Fund for PW Department Expense	240,600	310,050	349,630	471,500	471,500	488,000
Transfer In - Park/Storm Water Fund for PW Department Expense	101,100	48,725	54,945	85,000	85,000	88,000
Transfer In - Construction Excavation Deposit Escrow	2,000	-	-	-	-	-
Transfer In- D.A.R.E. Fund	-	-	-	585	585	-
Transfer In - TIF 3 Special Project	2,000	-	-	-	-	-
Transfer In - Development Infrastructure Escrow	-	-	-	20,715	20,715	-
Total Transfers In	513,700	1,034,475	650,775	713,300	713,300	724,200
Total General Fund Revenues and Transfers In	6,202,644	6,942,889	5,874,320	5,936,845	6,080,320	5,202,280
EXPENDITURES						
Administrative Department	838,594	1,020,355	1,013,500	861,500	863,550	982,500
Building Department	351,840	357,759	386,817	346,817	322,075	382,050
Economic Development	144,714	136,611	186,290	186,290	109,809	139,515
Public Works Department	934,993	956,196	1,003,500	1,140,500	1,153,230	1,194,100
Police Department	2,983,817	2,933,621	3,012,700	3,012,700	2,995,558	3,261,500
Municipal Court	226,162	106,485	125,489	125,489	107,740	134,325
Total Expenditures	5,480,120	5,511,028	5,728,296	5,673,296	5,551,962	6,093,990
TRANSFERS OUT/DUE TO:						
Transfer to Special Sales Tax Fund	-	-	-	-	-	-
Transfer to D.A.R.E. Fund	-	-	-	1,800	1,800	-
Transfer to Prop P Fund	-	-	-	15,000	15,000	365,000
Due To Prop P Fund	-	-	-	-	-	-
Total Transfers Out	-	-	-	16,800	16,800	365,000
Total Expenditures and Transfers Out	5,480,120	5,511,028	5,728,296	5,690,096	5,568,762	6,458,990
Ending Fund Balance	4,245,647	5,677,508	5,823,532	5,924,257	6,189,066	4,932,356

Notes

FYE 2020-21

Budgeted Property Tax rates are based on 2019 rates: Agricultural 0.3600, Residential 0.3330, Commercial 0.3740, and Personal 0.3870.

Budgeted Sales Tax is budgeted 30% lower than FYE 2020 due to the effects of COVID-19.

FYE 2018-19

The Residual Transfer In represents prior FYE 2016, FYE 2017 and FYE 2018 Public Works Labor. These transfers were approved by the Board Of Aldermen on February 19, 2019.

FYE 2017-18

Proposition P Sales Tax revenue was originally budgeted to the General Fund. This revenue was moved to the Proposition P Fund.

Due From-TIF S I-44 Project is due to an overpayment made to St. Louis County. The reimbursement is expected in FYE 2018.

Electric Gross Receipts is over budget due to a class action settlement of \$42,506 collected from Ameren.

Police Grant-Other Non-Government includes a grant from the Missouri Police Chiefs Association for the reimbursement of Live Scan equipment.

City of Eureka
2020-2021 Budget

General Fund:	Actual	Actual	Original	Amended	Estimated	Budget
Administrative Department	2017-18	2018-19	Budget 2019-20	Budget 2019-20	Actual 2019-20	Budget 2020-21
EXPENDITURES						
Payroll Related Expenditures						
Regular Salaries	333,611	422,746	390,000	290,000	287,900	312,000
Overtime	-	-	-	-	2,200	3,000
Mayor & Board of Aldermen Salary	42,450	42,125	44,000	44,000	44,000	44,000
Officials Expense Allowance	27,350	26,225	33,000	33,000	25,900	33,000
FICA	31,006	41,337	35,000	35,000	29,100	30,000
Workers' Compensation	1,176	729	1,500	1,500	1,200	1,500
Unemployment Tax	351	366	500	500	1,200	1,200
Employee Group Insurance	71,359	112,595	102,000	75,000	75,000	100,000
COBRA Insurance Premiums	10,868	51	-	-	1,700	-
LAGERS Pension Benefit	48,614	58,776	56,000	56,000	49,900	50,000
Uniforms	-	-	-	-	3,000	1,000
Employee Medical & Psychological Test	-	-	-	-	25	-
Service Awards	685	1,180	1,000	1,000	725	1,000
Section 125 Cafeteria Plan Administration	1,620	1,604	2,200	2,200	2,600	3,000
Professional Fees						
Legal - General Matters	123,431	114,488	115,000	90,000	86,000	115,000
Legal - Prosecuting Attorney	-	37,197	70,000	70,000	66,000	70,000
Auditor	-	30,000	30,000	30,000	33,000	33,000
Engineering/Planning	13,987	11,127	10,000	10,000	9,500	10,000
Codification Services	1,777	1,767	2,000	2,000	-	2,000
Election Expense	7,814	4,267	6,000	6,000	7,000	26,000
Operating Expenditures						
Memberships	7,724	8,599	8,500	8,500	8,000	8,500
Economic Development/Urban Planning	26,129	23,828	25,000	25,000	23,000	25,000
Contract Services	5,121	3,121	4,000	4,000	4,200	4,200
Meeting, Conference and Education Expense	5,329	4,055	6,000	6,000	5,000	6,000
Advertising: Hearings, Reports	1,868	393	1,000	1,000	1,000	1,000
Office Supplies, Equipment and Postage	6,282	6,198	5,000	5,000	7,500	7,500
Computer Expense	5,518	4,678	5,500	5,500	4,500	5,500
Property, Department and Vehicle Insurance	20,074	22,480	20,000	20,000	21,300	22,000
Department Supplies	9,940	11,327	10,000	10,000	13,300	10,000
Department Equipment/Office Rental	-	-	-	-	4,100	4,200
Office Equipment	112	360	500	500	1,500	500
Office Equipment Rental	204	107	100	100	100	100
Service Agreements/Warranties	7,658	7,846	8,500	8,500	7,300	8,000
Software Maintenance Fee	-	-	-	-	-	25,000
General Maintenance	3,633	4,542	5,000	5,000	5,000	5,000
Signs	-	-	-	-	700	500
Extraordinary Expenses	4,362	-	-	-	6,200	-
Utilities - Electric	4,951	5,233	6,000	6,000	4,700	6,000
Utilities - Natural Gas	690	629	800	800	800	800
Utilities - Phone	2,981	2,599	2,300	2,300	4,000	2,500
Utilities - Internet Service	369	400	500	500	500	500
Vehicle and Equipment Maintenance	1,110	438	500	500	500	500
Vehicle Fuel - Gasoline and Diesel	1,448	1,230	1,500	1,500	1,300	1,500
Miscellaneous	5,501	3,971	2,600	2,600	11,100	-
Mileage Reimbursement	1,492	1,741	2,000	2,000	2,000	2,000
Total Expenditures	838,594	1,020,355	1,013,500	861,500	863,550	982,500
<i>For informational purposes only - Not included in total expenses for the General Fund</i>						
Capital Improvement Expenditures	107,082	266,911	248,500	472,500	462,598	154,685
Total Expenditures & Capital Improvements	945,677	1,287,266	1,262,000	1,334,000	1,326,148	1,137,185

Notes:
FYE 2020-21

Salary accounts assuming a 3% increase.

City of Eureka
2020-2021 Budget

General Fund	Actual	Actual	Original	Amended	Estimated	
Building Department	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
EXPENDITURES						
Payroll Related Expenditures						
Regular Salaries	208,352	212,997	220,000	180,000	176,800	185,000
FICA	15,304	15,617	17,000	17,000	14,000	14,000
Workers' Compensation	8,486	6,500	6,500	6,500	4,700	6,500
Unemployment Tax	345	192	200	200	300	300
Employee Group Insurance	70,964	71,721	77,517	77,517	73,400	105,000
LAGERS Pension	26,157	27,991	28,000	28,000	27,000	29,000
Uniform Allowance	-	-	1,500	1,500	2,100	2,100
Section 125	-	-	-	-	-	-
Employee Medical & Psychological Test Expenses	-	-	-	-	-	-
Operating Expenditures						
Memberships	677	976	500	500	1,000	1,000
Contract Labor	347	347	500	500	500	500
Meetings and Education	1,571	3,777	5,000	5,000	1,500	5,000
Office Supplies, Equipment and Postage	1,988	2,657	2,000	2,000	1,500	2,000
Computer Expense	-	-	500	500	-	500
Municipal Code Updates	-	-	3,000	3,000	-	3,000
Property, Department and Vehicle Insurance	3,912	3,404	3,500	3,500	4,400	4,500
Department Supplies	1,083	1,327	1,100	1,100	1,100	1,100
Department Equipment	-	-	-	-	400	1,000
Office Equipment	-	40	500	500	500	500
Storage Rental	2,000	1,636	2,000	2,000	1,900	2,000
Service Agreements	801	257	300	300	300	300
General Maintenance	1,719	405	1,000	1,000	500	1,000
Utilities - Electric	550	582	750	750	550	750
Utilities - Natural Gas	86	70	150	150	100	150
Utilities - Phone	1,473	1,391	1,500	1,500	2,200	2,000
Utilities - Internet	369	1,204	1,300	1,300	1,600	2,000
Vehicle & Equipment Maintenance	1,049	1,202	2,000	2,000	1,000	2,000
Fuel	3,512	3,337	4,000	4,000	3,800	4,000
Mileage Reimbursement	-	-	-	-	275	350
Weed Cutting	1,035	70	6,000	6,000	300	6,000
Miscellaneous	60	60	500	500	350	500
Total Expenditures	351,840	357,759	386,817	346,817	322,075	382,050
<i>For informational purposes only - Not included in total expenses for the General Fund</i>						
Capital Improvement Expenditures	76,780	10,313	10,500	10,500	6,300	11,500
Total Expenditures & Capital Improvements	428,619	368,072	397,317	357,317	328,375	393,550

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

City of Eureka
2020-2021 Budget

General Fund			Original	Amended	Estimated	
Economic Development	Actual	Actual	Budget	Budget	Actual	Budget
	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21
<u>EXPENDITURES</u>						
<u>Payroll Related Expenditures</u>						
Regular Salaries	63,997	67,621	68,000	68,000	49,874	41,000
FICA	4,641	5,000	5,100	5,100	7,000	7,200
Workers' Compensation	190	110	200	200	200	200
Unemployment Tax	70	42	-	-	75	75
Employee Group Insurance	17,308	17,176	18,500	18,500	19,200	20,000
LAGERS Pension	8,649	8,601	9,000	9,000	9,300	9,500
Section 125	-	-	-	-	-	-
<u>Operating Expenditures</u>						
Memberships	850	895	6,750	6,750	5,500	8,000
City Tourism and Economic Development	4,800	5,674	15,500	15,500	2,000	9,500
Conference and Education Expenses	6,560	4,527	8,500	8,500	1,700	5,000
Advertising and Marketing	6,139	4,984	35,000	35,000	6,000	35,000
Office Supplies, Equipment and Postage	583	1,333	500	500	500	500
Computer Expense	-	-	-	-	-	-
Property, Department and Vehicle Insurance	3	40	40	40	20	40
Department Supplies	12,590	6,026	3,000	3,000	40	1,000
Office Equipment	-	-	100	100	-	100
Office Rental	16,500	13,200	13,200	13,200	6,600	-
Utilities - Phone	1,257	1,241	1,300	1,300	1,800	1,300
Mileage Reimbursement	254	-	1,200	1,200	-	500
Miscellaneous	322	142	400	400	-	600
Total Expenditures	144,714	136,611	186,290	186,290	109,809	139,515

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

City of Eureka
2020-2021 Proposed Budget

General Fund			Original	Amended	Estimated	Proposed
	Actual	Actual	Budget	Budget	Actual	Budget
Public Works Department	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21
EXPENDITURES						
<u>Payroll Related Expenditures</u>						
Regular Salaries	428,892	455,217	469,000	560,000	559,400	580,000
Overtime	19,331	28,939	33,000	33,000	27,500	35,000
On-call Hours	28,091	25,757	30,000	30,000	17,500	18,000
FICA	35,850	38,390	40,000	40,000	46,000	48,000
Workers' Compensation	27,112	17,600	25,000	25,000	18,000	20,000
Unemployment Tax	801	643	500	500	600	700
Employee Group Insurance	184,273	175,349	192,000	238,000	234,000	235,000
LAGERS Pension	61,541	61,336	67,000	67,000	63,500	72,000
Uniforms	14,803	17,465	16,000	16,000	24,500	25,000
Employee Medical & Psychological Test	-	476	500	500	500	500
<u>Operating Expenditures</u>						
Contract Labor	37,260	40,049	40,000	40,000	52,230	53,000
Inspection & Plan Review Certification Training	-	-	1,000	1,000	-	1,000
Office Supplies, Equipment and Postage	794	279	1,000	1,000	700	1,000
Department Insurance	2,738	2,625	3,500	3,500	5,800	5,800
Department Supplies	13,230	12,724	10,000	10,000	10,500	11,000
Department Equipment	-	-	-	-	6,000	10,000
Service Agreements & Warranties	190	190	200	200	250	300
General Maintenance	4,325	8,617	500	500	11,500	2,000
Flood Related Expenses	-	2,962	-	-	-	-
Utilities - Electric	7,580	6,689	8,000	8,000	6,000	6,500
Utilities - Natural Gas	1,012	1,118	1,300	1,300	1,100	1,300
Utilities - Phone	3,197	3,031	3,000	3,000	4,600	5,000
Utilities - Internet	330	400	500	500	450	500
Mobile Phone Fees	369	-	-	-	-	-
Vehicle & Equipment Maintenance	41,371	35,178	38,000	38,000	39,500	38,000
Fuel	21,882	21,162	23,000	23,000	22,600	24,000
Miscellaneous	23	-	500	500	500	500
Total Expenditures	934,993	956,196	1,003,500	1,140,500	1,153,230	1,194,100
 <i>For informational purposes only - Not included in total expenses for the General Fund</i>						
Capital Improvement Expenditures	141,575	166,288	232,000	232,000	178,000	50,000
Total Expenditures & Capital Improvements	1,076,568	1,122,484	1,235,500	1,372,500	1,331,230	1,244,100

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

FYE 2017-18

Vehicle Maintenance costs that were capital in nature were moved to the Capital Improvement Fund.

City of Eureka
2020-2021 Budget

General Fund	Actual	Actual	Original	Amended	Estimated	
Police Department	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
EXPENDITURES						
Payroll Related Expenditures						
Regular Salaries	1,477,913	1,529,029	1,530,000	1,530,000	1,505,500	1,650,000
Overtime	106,891	94,198	105,000	105,000	96,000	110,000
Jail Watch Personnel	58,320	68,991	69,000	69,000	75,500	76,000
FICA	123,240	123,706	118,000	118,000	128,100	130,000
Workers' Compensation	62,990	45,574	55,000	55,000	40,000	55,000
Unemployment Tax	2,067	1,248	3,000	3,000	2,000	3,000
Employee Group Insurance	564,780	496,399	535,000	535,000	573,800	600,000
LAGERS Pension	207,676	192,110	197,000	197,000	189,000	200,000
Uniform Equipment & Detective Clothing Allowance	15,880	16,432	20,000	20,000	11,000	20,000
Employee Medical & Psychological Test	405	567	2,000	2,000	500	5,000
Operating Expenditures						
Police Academy	3,750	3,680	7,450	7,450	7,450	7,500
REJIS Inquiry & Info Service/Emergency Notification System	37,451	37,618	37,500	37,500	39,500	37,500
Radio Dispatching Contract	47,143	50,964	52,000	52,000	52,500	53,000
Memberships	2,935	3,175	3,000	3,000	2,500	3,000
C.E.R.T. Program Materials	771	1,035	1,000	1,000	250	600
D.A.R.E. Program Materials	-	-	-	-	-	2,000
Jail Expense	3,111	3,763	4,000	4,000	1,900	4,000
Jail Expense - Prisoner Medical Exam	274	-	-	-	200	200
Jail Expense - Miscellaneous	1,008	-	-	-	250	250
Jail Expense - Prisoner Transport	320	-	500	500	200	500
K-9 Program	723	895	1,000	1,000	1,100	1,000
NAPWDA - (Police K-9)	27,854	6,474	20,000	20,000	3,000	20,000
Restitution Distributed through Court	-	-	-	-	-	-
Police Outreach	2,458	2,471	2,500	2,500	800	2,500
Certification Programs	3,000	-	1,500	1,500	1,500	1,500
Contract Labor - Janitorial	4,527	4,527	4,800	4,800	5,700	6,000
Conference & Education Expenses	13,661	22,886	14,500	14,500	25,000	31,000
Advertising	182	419	500	500	100	500
Office Supplies, Equipment and Postage	6,704	6,308	7,500	7,500	5,300	7,500
Property, Department and Vehicle Insurance	55,492	67,233	65,500	65,500	77,000	76,500
Department Supplies	21,580	20,799	22,500	22,500	18,300	22,500
Department Equipment	9,254	-	1,000	1,000	1,000	1,000
Department Equipment Rental	193	107	250	250	250	250
Service Agreements and Warranties	9,608	10,369	10,700	10,700	12,558	10,700
General Maintenance	7,994	8,881	10,500	10,500	5,000	10,500
Utilities - Electric	17,035	16,022	17,000	17,000	15,000	17,000
Utilities - Natural Gas	1,634	1,138	2,000	2,000	1,100	2,000
Utilities - Phone	2,767	3,600	3,500	3,500	5,000	3,500
Utilities - Cell Phone	361	1,102	-	-	-	-
Utilities - Internet & Cable TV	1,099	-	1,500	1,500	1,100	1,500
Vehicle and Equipment Maintenance	28,220	40,926	32,000	32,000	29,000	32,000
Fuel	51,479	49,232	53,000	53,000	59,900	55,000
Mileage Reimbursement	495	449	500	500	700	500
Miscellaneous	570	1,294	1,000	1,000	1,000	1,000
Total Expenditures	2,983,817	2,933,621	3,012,700	3,012,700	2,995,558	3,261,500
<i>For informational purposes only - Not included in total expenses for the General Fund</i>						
Capital Improvement Expenditures	181,940	256,832	84,810	84,810	91,300	116,470
Proposition P Expense	181,781	534,740	579,600	710,900	716,610	753,500
Total Expenditures, Capital Improvements & Prop P Expense	3,347,538	3,725,193	3,677,110	3,808,410	3,803,468	4,131,470

Notes:

FYE 2020-21

Salary accounts for civilian staff and jail personnel assuming 3% increase.

NAPWDA - K-9 expenses are offset by NAPWDA revenue.

Salary accounts are offset by a Resource Officer Reimbursement from Rockwood School District.

FYE 2017-18

Department Supplies includes the purchase of a drone. The cost shared to the Police Department-General Fund is \$6,000.00. A donation was made to the Eureka Police Department to purchase the drone. The drone will be shared with the Eureka Fire Protection District (EFPD).

City of Eureka
2020-2021 Budget

General Fund	Actual	Actual	Original	Amended	Estimated	
Municipal Court	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
<u>EXPENDITURES</u>						
<u>Payroll Related Expenditures</u>						
Regular Salaries	70,659	45,761	47,500	47,500	46,650	50,500
Overtime	4,356	2,794	3,000	3,000	2,700	5,000
Part-time Salaries	-	566	13,520	13,520	7,800	14,000
FICA	5,577	3,753	4,769	4,769	4,400	5,300
Workers' Compensation	228	100	150	150	125	150
Unemployment Tax	133	49	150	150	100	150
Employee Group Insurance	22,372	10,592	11,600	11,600	11,175	13,400
LAGERS Pension	9,885	6,622	7,000	7,000	6,000	8,000
Uniforms	223	186	225	225	300	500
Employee Medical & Psychological Test	-	-	-	-	-	-
<u>Operating Expenditures</u>						
REJIS Inquiry & Info Service	4,468	4,503	5,100	5,100	5,150	5,200
Memberships	165	100	225	225	100	225
POSTC Court Fees	985	406	-	-	-	-
CVC Fund - MO Director of Revenue - 95%	7,031	2,916	-	-	-	-
Mental Health Court Fee	-	1,200	-	-	-	-
Restitution Distributed through Court	2,229	2,228	-	-	-	-
Legal Fees (Prosecuting Attorney & Judge)	79,450	6,300	7,350	7,350	7,700	7,700
Contract Labor	1,509	2,912	2,700	2,700	3,400	3,500
Meeting, Conference and Education Expense	522	667	3,500	3,500	-	2,000
Advertising	-	-	-	-	150	-
Office Supplies, Equipment and Postage	3,086	2,917	4,000	4,000	2,000	4,000
Property, Department and Vehicle Insurance	1,161	1,201	1,500	1,500	1,250	1,500
Department Supplies	445	1,232	1,700	1,700	500	1,700
Equipment Rental	193	107	350	350	115	350
Service Agreements/Warranties	781	249	300	300	250	300
General Maintenance	2,392	1,023	1,500	1,500	1,000	1,500
Utilities - Electric	5,679	5,341	6,000	6,000	5,000	6,000
Utilities - Natural Gas	545	379	600	600	350	600
Utilities - Phone	1,720	1,877	1,850	1,850	950	1,850
Utilities - Internet	369	400	500	500	375	500
Mileage Reimbursement	-	107	200	200	-	200
Miscellaneous	-	-	200	200	200	200
Total Expenditures	226,162	106,485	125,489	125,489	107,740	134,325

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

City of Eureka
2020-2021 Budget

Street and Road Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	804,629	930,444	246,434	246,434	246,434	33,874
REVENUES						
County Road Tax	236,217	250,709	240,000	290,000	291,000	265,000
Motor Fuel Tax	273,046	274,723	272,000	272,000	272,900	280,000
Motor Vehicle Sales Tax	92,189	87,862	90,000	90,000	89,650	94,000
Motor Vehicle License Fees	45,987	45,562	46,000	46,000	44,300	48,000
Interest Income	16,602	34,758	25,000	25,000	26,815	16,000
Legends Parkway Repair Fee	1,000	-	1,000	1,000	-	1,000
Grant (Forby Road Phase III)	65,016	-	-	-	-	-
Miscellaneous Income	3,064	7,349	2,000	2,000	4,000	1,000
Reimbursements	-	-	-	-	-	-
Total Revenues	733,122	700,962	676,000	726,000	728,665	705,000
TRANSFERS IN:						
Transfer In - W 5th TIF #3	112,000	-	-	-	-	-
Transfer In - Capital Improvement Project Fund	-	-	125,000	125,000	125,000	200,000
Total Transfers In	112,000	-	125,000	125,000	125,000	200,000
Total Revenues and Transfers In	845,122	700,962	801,000	851,000	853,665	905,000
EXPENDITURES						
	478,707	274,921	637,500	612,500	594,725	442,200
TRANSFERS OUT:						
Transfer Out - General Fund for PW Department Costs	240,600	310,050	349,630	471,500	471,500	488,000
Transfer Out - Residual Transfer - Forby Road	-	800,000	-	-	-	-
Total Transfers Out	240,600	1,110,050	349,630	471,500	471,500	488,000
Total Expenditures and Transfers Out	719,307	1,384,971	987,130	1,084,000	1,066,225	930,200
Ending Fund Balance	930,444	246,434	60,304	13,434	33,874	8,674

Notes:

FYE 2018-19

Transfer Out-Residual Transfer was made to return a transfer made from the CIP Fund to cover Forby Road Phase II costs. The Board of Aldermen approved this transfer on February 19, 2019.

City of Eureka
2020-2021 Budget

Street and Road Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
EXPENDITURES:						
<u>Operating Expenditures</u>						
Salt, Cinders, Calcium Chloride	11,456	44,961	30,000	60,000	58,000	60,000
Utility Locates	-	814	500	500	500	500
Street Lighting Service	115,383	114,783	120,000	120,000	116,000	120,000
Bulky Waste Dump Fees	1,600	809	1,000	1,000	2,400	2,000
Legends Parkway Repair Fees	-	-	1,000	1,000	-	1,000
Engineering	-	7,572	10,000	10,000	1,000	10,000
Contract - Mosquito Larvaciding and Spraying	2,426	2,195	2,500	2,500	2,100	2,500
Department Insurance	10,599	11,523	12,000	12,000	15,300	16,000
Department Supplies	3,803	2,255	1,000	1,000	1,000	1,000
Advertising	405	-	-	-	-	-
Department Equipment and Tools	-	-	-	-	10,765	15,000
Equipment Rental	-	-	-	-	160	200
Tree Removal	-	1,050	-	-	2,100	2,500
Flood Related Expenses	-	-	-	-	200	-
Street General Maintenance	34,433	29,805	35,000	35,000	28,000	35,000
Street Signs	5,839	2,414	4,000	4,000	4,300	4,500
Vehicle & Equipment Maintenance	-	-	-	-	200	1,500
Miscellaneous	806	515	500	500	500	500
Total Operating Expenditures	186,749	218,696	217,500	247,500	242,525	272,200
<u>Road and Bridge Improvements</u>						
City-wide Concrete Slab Replacement & Repair	3,553	23,717	25,000	25,000	23,000	30,000
North Central Avenue Sidewalk Extension to East North Street	-	-	5,000	5,000	-	30,000
City-wide Concrete and Asphalt Street Crack Sealing	2,700	-	5,000	5,000	4,500	5,000
City-wide Sidewalk Repair and Replacements	1,866	6,184	5,000	5,000	3,600	5,000
Forby Road Asphalt Overlay	-	-	-	-	-	55,000
Allenton Six Flags Road engineering and legal	-	-	-	-	-	5,000
City-wide Striping of streets, parking lots and trails	-	-	-	-	-	40,000
Eureka Road - Mill and Repave	-	-	100,000	86,000	86,000	-
Augustine Road Asphalt Overlay	-	-	150,000	150,000	151,000	-
Weber Drive from Hill Drive to Butler Drive - Mill and Replace Asphalt Overlay	-	-	50,000	-	-	-
South Central Avenue - Mill and Repave from Railroad Tracks to Dreyer Avenue	-	-	60,000	60,000	62,000	-
ROW on Legends View Dr.	-	-	-	9,000	9,000	-
Bridge Renovation on Wengler Road	-	-	20,000	20,000	12,000	-
Total Road and Bridge Improvements	8,119	29,901	420,000	365,000	351,100	170,000
<u>Completed Road and Bridge Improvements</u>						
Forby Estates Traffic Signal	-	8,138	-	-	-	-
Timbers Emergency Road	-	16,492	-	-	-	-
Infrastructure Planning Services (City Beautification Program)	73,022	-	-	-	-	-
City-wide Pavement Paint Striping	31,738	-	-	-	-	-
Traffic Signal at W. 5th St. and Workman Road	112,000	-	-	-	-	-
New Sidewalk & Relocation of Fence at Thresher Dr.	10,266	-	-	-	-	-
Resurface Central Avenue from the Railroad Tracks to 4th St.	55,229	-	-	-	-	-
Allen Road Bridge Repair - Engineering Only	15,943	-	-	-	-	-
Forby Road Phase III and Alt Road Project	(34,887)	1,695	-	-	1,100	-
Allenton Bridge Project	20,530	-	-	-	-	-
Total Completed Projects	283,840	26,325	-	-	1,100	-
Total Expenditures	478,707	274,921	637,500	612,500	594,725	442,200

City of Eureka
2020-2021 Budget

Parks & Recreation	Actual	Actual	Original	Amended	Estimated	
Storm Water Control	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
Beginning Fund Balance	2,080,062	1,114,065.44	1,198,367	1,198,367	1,198,367	2,147,812
REVENUES						
Storm Water Control/Park Improvement Tax	1,443,608	1,458,281.92	1,460,000	1,556,825	1,556,825	1,100,000
Grants - Fed/State Government	56,107	-	-	-	-	-
Grants - Non-Fed/State Government	-	420,000.00	420,000	420,000	427,000	-
Investment Income	32,304	22,525.57	11,000	11,000	22,000	12,000
Eureka Days Receipts	20,082	13,978.75	15,000	15,000	15,900	16,000
Community Events	5,989	3,333.00	3,500	3,500	600	2,000
Contractual	30,000	30,000.00	30,300	30,300	25,000	15,000
Course Fees	148,048	191,843.75	130,000	92,000	91,600	80,000
Daily Fees	39,846	38,386.00	34,500	34,500	27,000	10,000
Membership Fees	590,984	561,635.90	548,000	407,000	415,000	250,000
Point of Sale	14,630	15,082.65	10,000	10,000	12,000	5,000
Rental	68,749	72,548.85	60,000	60,000	60,000	30,000
Amusement Ticket Sale Program	8,147	5,040.00	5,700	5,700	6,000	2,000
Park Donations	17,053	1,065.00	1,500	1,500	3,000	1,000
Gift Certificates	2,522	2,745.75	1,500	1,500	900	500
Security Deposit	5,398	16,697.00	5,000	5,000	13,100	5,000
BBQ Bash	8,450	7,490.00	7,000	7,000	7,000	-
Sales Tax Collected	1,407	1,198.41	1,500	1,500	1,500	1,500
Miscellaneous - Other Timbers Revenue	(11,985)	-	-	-	-	-
Sales of Surplus Property	750	3,939.60	-	-	-	-
Reimbursement - ESA for Ball Field Lighting	-	-	-	-	-	-
Miscellaneous	26,748	4,507.39	4,500	4,500	10,000	3,000
Total Storm Water Control/Parks Revenues	2,508,836	2,870,299.54	2,749,000	2,666,825	2,694,425	1,533,000
TRANSFERS IN:						
Transfer In - CIP Fund	-	-	150,000	1,766,105	1,766,105	-
Total Transfers In	-	-	150,000	1,766,105	1,766,105	-
Total Revenues and Transfers In	2,508,836	2,870,299.54	2,899,000	4,432,930	4,460,530	1,533,000
EXPENDITURES						
Administration	1,276,102	1,317,328.59	1,423,450	1,459,450	1,108,450	1,212,250
The Timbers Recreation Center	361,611	416,344.82	415,500	415,500	282,750	386,200
Community Center	46,341	36,159.99	42,350	42,350	25,100	27,050
Parks	75,752	71,360.35	144,500	144,500	103,400	132,100
Capital Expenditures	1,023,182	316,971.04	1,262,000	1,364,000	1,342,440	227,000
Total Expenditures	2,782,987	2,158,164.79	3,287,800	3,425,800	2,862,140	1,984,600
TRANSFERS OUT:						
Transfer to General Fund PW Labor	101,100	48,725.00	54,945	85,000	85,000	88,000
Transfer to Debt Service Fund - COPS Issue 2011	91,935	83,086.97	98,050	98,050	95,355	100,388
Transfer to Debt Service Fund - COPS Issue 2012	498,811	496,021.53	501,181	469,000	468,590	498,500
Total Transfers Out	691,846	627,833.50	654,176	652,050	648,945	686,888
Total Expenditures and Transfers Out	3,474,833	2,785,998.29	3,941,976	4,077,850	3,511,085	2,671,488
Ending Fund Balance	1,114,065	1,198,366.69	155,391	1,553,447	2,147,812	1,009,324

Notes:

FYE 2020-21

Storm Water Control/Park Improvement tax is budgeted 30% lower due to the effects of COVID-19.

The residual transfer in from the Capital Improvement Fund was made to reimburse the Parks Storm Water/Park Improvement Fund for three (3) years of debt service payments. There will be no transfers for debt service in future years until necessary.

City of Eureka
2020-2021 Budget

Parks & Recreation						
Storm Water Control	Actual	Actual	Original	Amended	Estimated	Budget
Administrative Department	2017-18	2018-19	Budget	Budget	Actual	2020-21
EXPENDITURES:						
<u>Payroll Related Expenditures</u>						
Regular Salaries	338,560	337,104	350,000	350,000	299,500	365,000
Overtime	5,078	5,034	6,200	6,200	5,000	5,000
Part-time	316,296	333,274	360,000	360,000	268,800	175,000
FICA	49,411	50,681	53,500	53,500	43,100	42,000
Workers' Compensation	32,040	21,000	35,000	35,000	25,000	25,000
Unemployment Tax	2,518	2,169	3,000	3,000	1,400	3,500
Employee Group Insurance	158,405	167,900	184,000	184,000	185,000	200,000
LAGERS Pension	40,339	42,108	45,000	45,000	37,800	45,000
Uniform Service	4,853	4,871	9,300	9,300	6,650	6,500
Expense Allowance: Park Board and Trail Committee	3,650	4,450	4,650	4,650	2,500	4,650
Employee Physicals and Drug Testing	2,277	1,739	5,100	5,100	1,000	5,200
Subtotal Payroll Related Expenditures	953,427	970,330	1,055,750	1,055,750	875,750	876,850
<u>Operating Expenditures</u>						
Membership	1,610	1,390	2,000	2,000	2,200	2,200
July 4th Event	18,470	21,199	20,400	20,400	2,500	20,400
Eureka Days	34,464	45,372	63,000	63,000	15,000	63,000
BBQ Bash	26,794	26,098	27,500	27,500	15,000	-
Special Community Events, Concerts & Contributions	42,666	32,608	42,000	42,000	15,000	42,000
Park Programs	52,390	42,654	54,100	54,100	14,000	54,100
Park Program Instructor Fees	62,691	69,423	71,000	71,000	45,000	65,000
Ticket Sale Consignment Program	8,699	3,989	5,700	5,700	5,100	2,000
Legal Fees	-	-	-	-	-	-
Conference Fees and Training	5,742	6,393	5,100	5,100	3,000	5,500
Advertising/Marketing	7,085	5,007	8,700	8,700	8,000	6,000
Office Supplies, Equipment and Postage	5,165	7,292	6,000	6,000	2,500	6,000
Department Insurance	3,760	3,327	-	-	-	-
Department Supplies	921	541	2,100	2,100	800	2,100
Department Equipment	684	-	1,000	1,000	2,500	1,000
Equipment and Storage Rental	193	107	100	100	300	100
Service Agreements and Warranties	6,452	5,575	9,000	9,000	9,000	9,000
Extraordinary Expenses	-	-	-	36,000	36,000	-
Tree Removal	5,100	4,300	4,000	4,000	1,200	4,000
Utilities - Internet	369	400	500	500	400	500
Vehicle and Equipment Maintenance	7,972	13,495	10,000	10,000	5,000	5,000
Vehicle and Equipment Fuel	6,905	7,721	9,000	9,000	7,000	9,000
Mileage Reimbursement	310	377	500	500	600	500
Miscellaneous	2,640	1,155	4,000	4,000	9,000	4,000
Sales Tax - Remit to State of Missouri	1,399	1,198	1,500	1,500	1,500	1,500
ACTIVENet Credit Card Fees	17,494	18,072	17,500	17,500	10,000	17,500
ACTIVENet & Rec Desk Transaction Fees	2,701	2,507	3,000	3,000	2,500	-
Security Deposit Refunds	-	18,113	-	-	10,000	5,000
Program and Class Refunds	-	8,688	-	-	9,600	10,000
Subtotal Operating Expenditures	322,675	346,999	367,700	403,700	232,700	335,400
Total Operating Expenditures	1,276,102	1,317,329	1,423,450	1,459,450	1,108,450	1,212,250

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

City of Eureka
2020-2021 Budget

Parks & Recreation			Original	Amended	Estimated	
Storm Water Control	Actual	Actual	Budget	Budget	Actual	Budget
The Timbers Recreation Center	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21
EXPENDITURES:						
Pool Management & Lifeguard Service	102,686	186,412	173,000	173,000	72,000	173,000
Pool Supplies and Maintenance	23,575	18,243	17,000	17,000	16,000	15,000
POS - Concessions	6,085	7,388	9,200	9,200	2,400	4,000
POS - Merchandise	1,492	2,214	-	-	1,800	-
Office Supplies, Equipment and Postage	-	35	100	100	-	-
Department Insurance	36,115	36,999	40,700	40,700	39,200	40,700
Department Supplies	28,056	26,368	27,500	27,500	13,750	15,000
Department Equipment	6,326	2,623	5,000	5,000	2,000	5,000
Service Agreements and Warranties	4,632	4,557	4,500	4,500	4,500	4,500
General Maintenance	57,994	43,372	45,000	45,000	50,000	45,000
Signs	-	-	500	500	500	500
Community Events	460	-	-	-	-	-
Utilities - Electric	62,462	62,458	65,000	65,000	50,000	50,000
Utilities - Natural Gas	12,129	10,792	12,000	12,000	8,500	10,500
Utilities - Phone	11,371	9,222	10,000	10,000	12,000	11,000
Utilities - Internet and Cable TV	5,680	5,598	6,000	6,000	8,600	10,000
Equipment Maintenance	2,544	63	-	-	1,500	2,000
Total Timbers Operating Expenses	361,611	416,345	415,500	415,500	282,750	386,200

Notes:

FYE 2020-21

Pool Management & Lifeguard Service is budgeted for the entire Summer 2021 season.

FYE 2019-20

Pool Management & Lifeguard Service estimated are lower than the budget for FY 2020-21 and FY 2018-19 due to the pool being closed for the Summer 2020 season due to COVID-19.

FYE 2019-20

Pool Management & Lifeguard Service is higher than other fiscal years due to Lifeguards Unlimited going out of business and a portion of the contract was paid and not honored. Lifeguards Unlimited was replaced by Midwest Pools at a higher contract rate.

City of Eureka
2020-2021 Budget

Parks & Recreation						
Storm Water Control	Actual	Actual	Original	Amended	Estimated	
Community Center Department	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
EXPENDITURES:						
Office Supplies and Postage	-	-	50	50	-	50
Department Insurance	15,742	15,256	16,900	16,900	15,000	15,000
Department Supplies	1,384	1,078	1,500	1,500	600	500
Department Equipment	553	-	2,500	2,500	300	500
Service Agreements and Warranties	465	512	600	600	200	500
General Maintenance	3,602	6,248	6,000	6,000	2,500	2,500
Park Program	96	-	-	-	-	-
Flood Related Expenses	11,252	-	-	-	-	-
Utilities - Electric	10,476	10,785	12,000	12,000	4,000	5,000
Utilities - Natural Gas	1,193	1,037	1,500	1,500	1,000	1,500
Utilities - Phone	1,577	1,244	1,300	1,300	1,500	1,500
Total Community Center Operating Expenses	46,341	36,160	42,350	42,350	25,100	27,050

City of Eureka
2020-2021 Budget

Parks & Recreation			Original	Amended	Estimated	
Storm Water Control	Actual	Actual	Budget	Budget	Actual	Budget
Parks Department	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21
<u>EXPENDITURES:</u>						
Field Maintenance	9,484	5,654	75,000	75,000	45,000	65,000
Pond Maintenance	3,333	2,923	4,100	4,100	2,650	4,100
Department Insurance	19,388	22,012	24,400	24,400	17,000	18,000
Department Supplies	6,796	2,753	3,000	3,000	1,000	1,000
Department Equipment	2,967	1,473	2,000	2,000	3,000	2,000
General Maintenance	17,994	21,625	20,000	20,000	15,000	15,000
Flood Related Expenses	2,020	-	-	-	11,000	11,000
Signs	-	1,743	500	500	500	500
Utilities - Electric	13,772	13,076	15,000	15,000	8,000	15,000
Utilities - Natural Gas	-	72	-	-	-	-
Equipment Maintenance	-	29	500	500	250	500
Total Parks Operating Expenses	75,752	71,360	144,500	144,500	103,400	132,100

**City of Eureka
2020-2021 Budget**

Parks & Recreation			Original	Amended	Estimated	
Storm Water Control	Actual	Actual	Budget	Budget	Actual	Budget
Capital Project Department	2017-18	2018-19	2019-20	2019-20	2019-20	2020-21

EXPENDITURES:

Parks Capital Projects

CivicPlus Software	-	-	-	-	-	40,000
Swimming Pool Repair	-	-	100,000	25,000	20,000	120,000
Umbrellas and Chairs for Pool Area	-	-	-	-	-	5,000
Drewel Park Concrete Parking Lot Replacement	-	-	60,000	60,000	52,000	-
Timbers Fitness Equipment Replacement as Needed	-	43,628.00	30,000	30,000	26,000	35,000
Community Center Sump Pumps	-	426.60	-	-	100	-
Parks Equipment - Riding Lawn Mower	-	-	-	-	-	10,000
Miscellaneous Equipment & Equipment Repairs	17,085	24,456.21	10,000	10,000	3,500	-
HVAC Replacement & Maintenance - Community Center	-	-	7,000	7,000	6,100	2,500
Scarecrow Festival Support	5,000	3,000.00	5,000	10,000	10,000	10,000
Lions Park Playground Repair	-	-	5,000	5,000	-	-
Skirting for the Event Stage with New Logo	-	-	-	-	-	1,500
Trash Cans for Parks (15 @ \$333.00 each)	-	-	-	-	19,250	3,000
Subtotal Parks Capital Projects	22,085	71,510.81	217,000	147,000	136,950	227,000

Completed Parks Capital Projects

Mountain Bike Park	-	-	100,000	228,000	220,000	-
Field Light Replacement	-	-	200,000	235,000	234,990	-
Trail Connections per Master Plan Implementation Phase II	17,650	113,035.12	741,000	750,000	750,000	-
Hilltop Lake Bathometric Analysis	-	-	3,000	3,000	-	-
Disc Golf Course Refurbishment	-	1,793.52	500	500	500	-
Trail Connections per Master Plan Implementation Phase I	429,091	66,931.31	-	-	-	-
Lions Park Drainage Ditch	-	23,922.17	500	500	-	-
Hot Water Heater for the Timbers Recreation Center	47,281	17,067.46	-	-	-	-
Security Camera Upgrade	6,798	585.97	-	-	-	-
Detention Pond Rehabilitation - The Timbers	-	3,616.15	-	-	-	-
Swimming Pool Pump Pod Repair	-	(1,540.00)	-	-	-	-
Swimming Pool Drainage Pipe Repair	-	-	-	-	-	-
Legion Park Playground Upgrade	226,674	9,826.20	-	-	-	-
Shade Structures for Pool	10,065	1,549.59	-	-	-	-
Eureka/Pacific Trail Project	-	8,672.74	-	-	-	-
Dog Park	46,452	-	-	-	-	-
Playground Adjacent to Pavilion - Coffey Park	45,713	-	-	-	-	-
City-wide Park Sign Refurbishments	1,932	-	-	-	-	-
Sport Court Surfacing for Lions Park Tennis Court (Includes Repair to Nets, Poles and Fencing)	74,045	-	-	-	-	-
Sport Court Surfacing for Drewel Park Basketball Court (Includes Fencing)	48,068	-	-	-	-	-
Utility Vehicle	23,290	-	-	-	-	-
Community Garden	8,036	-	-	-	-	-
Poured in Place Material under Swings - Berry Park	13,753	-	-	-	-	-
Sand Volleyball Improvements (Includes Sand and Bumper)	2,248	-	-	-	-	-
Subtotal Completed Parks Capital Projects	1,001,097	245,460.23	1,045,000	1,217,000	1,205,490	-
Total Parks Capital Improvement Expenditures	1,023,182	316,971.04	1,262,000	1,364,000	1,342,440	227,000

Notes:

FYE 2019-20

Miscellaneous Capital Assets include park site furnishings, installation of a water faucet on the storage shed and a carpet cleaner for the Timbers Recreation Center.

FYE 2017-18

The Trail Connections per Master Plan Implementation Phase I & Phase II are expected to be grant reimbursed. The grant reimbursement is budgeted for this fiscal year.

City of Eureka
2020-2021 Budget

Water Operating Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	359,984	234,529	91,980	91,980	91,980	126,505
REVENUES						
Water Revenue	1,055,258	1,033,198	1,035,000	1,035,000	1,146,125	1,450,000
Unit Charges	9,036	9,629	10,000	10,000	9,900	11,000
Sales Tax	15,923	16,371	17,000	17,000	17,875	20,000
Utility Deposits	11,800	9,900	10,000	10,000	10,300	10,000
Water Primacy Fees	13,981	25,715	15,500	15,500	15,500	15,500
St. Louis County Repair Fee	41,264	42,671	42,200	42,200	43,200	42,200
Interest Income	5,138	285	500	500	75	100
Reconnection Charge	5,793	4,840	5,000	5,000	2,900	3,000
Penalty - Late Fee	7,224	6,587	7,000	7,000	4,200	7,000
Miscellaneous	1,320	7,965	500	500	17,500	1,500
Reimbursements & Refunds	-	-	-	-	550	500
Total Revenues	1,166,737	1,157,159	1,142,700	1,142,700	1,268,125	1,560,800
TRANSFERS IN/ DUE FROM:						
Transfer In - Sewer Operating	-	20,000	310,000	310,000	150,000	-
Total Transfers In	-	20,000	310,000	310,000	150,000	-
Total Revenues and Transfers In	1,166,737	1,177,159	1,452,700	1,452,700	1,418,125	1,560,800
TOTAL EXPENDITURES	1,155,192	1,136,384	1,260,700	1,271,000	1,286,600	1,423,600
TRANSFERS OUT:						
Transfer to General Fund for PW Dept. Expense	137,000	183,325	183,000	97,000	97,000	107,000
Total Transfers Out	137,000	183,325	183,000	97,000	97,000	107,000
Total Expenditures and Transfers Out	1,292,192	1,319,709	1,443,700	1,368,000	1,383,600	1,530,600
Ending Fund Balance	234,529	91,980	100,980	176,680	126,505	156,705

**City of Eureka
2020-2021 Budget**

Water Operating Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
EXPENDITURES:						
<u>Payroll Related Expenditures</u>						
Regular Salaries	216,693	232,553	245,000	286,000	286,000	309,000
Overtime	11,325	14,582	20,000	20,000	14,700	25,000
On-call Hours	-	-	-	-	-	-
FICA	17,012	18,374	20,000	20,000	23,100	21,000
Workers' Compensation	12,025	10,500	13,000	13,000	9,300	13,000
Unemployment Tax	303	202	500	500	400	500
LAGERS Pension	31,914	32,611	35,000	35,000	35,100	39,000
Employee Group Insurance	85,232	84,359	91,200	99,500	99,200	115,000
Uniform Service	3,765	5,240	5,200	5,200	5,400	5,200
Subtotal Payroll Related Expenditures	378,270	398,421	429,900	479,200	473,200	527,700
<u>Operating Expenditures</u>						
Fluoride & Softening Salt Supplies	190,518	180,728	195,000	183,000	183,000	225,000
Utility Locates; One Call System	1,758	1,538	1,400	1,400	1,400	1,400
Water Testing	3,600	3,664	4,000	12,000	12,000	8,000
Water Primacy Fees	13,204	15,497	15,500	15,500	15,000	15,500
Sales Tax	16,478	14,627	17,000	17,000	18,700	20,000
Residential Water Program Expense	4,314	3,589	10,000	10,000	5,450	5,500
Engineering - Update Water Maps	8,746	-	-	-	-	-
Memberships	-	-	-	-	350	500
Conference Fees	2,734	3,433	3,000	3,000	5,100	6,000
Office Supplies/Postage	10,126	9,252	12,000	12,000	8,500	11,000
Property, Department and Vehicle Insurance	43,922	44,116	45,000	45,000	49,000	50,000
Department Supplies	4,154	9,333	5,000	5,000	9,500	10,000
Equipment & Tools	-	-	-	-	14,000	15,000
Service Agreements	29,997	31,785	33,000	33,000	39,000	38,000
General Maintenance	173,083	141,835	200,000	200,000	198,000	185,000
Utilities - Electric	256,419	259,615	270,000	235,000	228,300	280,000
Utilities - Phone	-	-	-	-	1,900	2,500
Cell Phone	50	142	200	200	-	-
Vehicle and Equipment Maintenance	-	917	200	200	2,000	2,000
Gasoline/Diesel Fuel	8,265	7,708	9,000	9,000	11,100	10,000
Mileage Reimbursement	124	756	500	500	400	500
Miscellaneous	108	503	500	500	1,200	500
Deposit Refunds	9,323	8,115	9,500	9,500	9,500	9,500
Refunds	-	811	-	-	-	-
Subtotal Operating Expenditures	776,922	737,963	830,800	791,800	813,400	895,900
Total Payroll & Operating Expenditures	1,155,192	1,136,384	1,260,700	1,271,000	1,286,600	1,423,600

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

Fluoride & Softening Salt Supplies are budgeted 22% higher due to increased water production due to a higher customer base.

FYE 2017-18

Water refunds for credit balances are no longer recorded as an expense. Refunds associated with a utility account being finalized are charged against revenue.

FYE 2017-18

Payroll related expenses include water department personnel that were historically recorded in the General Fund.

**City of Eureka
2020-2021 Budget**

Sewer Operating Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	763,623	875,804	250,971	250,971	250,971	231,954
REVENUES						
Sewer Service - General	640,411	669,978	670,000	670,000	918,773	1,400,000
Sewer Service - Schools	7,757	7,370	7,500	7,500	8,210	9,000
Primacy Fee - Sewer	5,088	5,180	5,000	5,000	5,175	5,000
Insurance Reimbursements	-	-	-	-	-	-
Grants	53,797	-	-	-	-	-
Interest Income	6,445	9,436	-	-	10,665	5,000
Miscellaneous	257	261	-	-	260	-
Total Revenues	713,755	692,225	682,500	682,500	943,083	1,419,000
EXPENDITURES						
	570,574	452,684	511,375	524,075	523,600	550,725
TRANSFERS OUT						
Transfer Out - General Fund for PW Department Expense	31,000	56,020	63,200	38,500	38,500	41,200
Transfer Out - Sewer Construction Fund	-	-	-	-	-	230,000
Transfer Out - Water Construction Fund	-	-	-	-	250,000	450,000
Transfer Out - General Fund for PW Residual Labor	-	436,355	-	-	-	-
Transfer Out - CIP Fund to Cover Payments in FYE 17 & 18	-	352,000	-	-	-	-
Transfer Out - Water Fund	-	20,000	310,000	310,000	150,000	-
Total Transfers Out	31,000	864,375	373,200	348,500	438,500	721,200
Total Expenditures and Transfers Out	601,574	1,317,059	884,575	872,575	962,100	1,271,925
Ending Fund Balance	875,804	250,971	48,895	60,895	231,954	379,029

Notes

FYE 2018-19

Residual Transfers for Public Works labor charges for FYE 2016, FYE 2017 and FYE 2018. This transfer was approved by the Board of Aldermen on February 19, 2019.

**City of Eureka
2020-2021 Budget**

Sewer Operating Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
EXPENDITURES:						
<u>Payroll Related Expenditures</u>						
Salary Account	116,665	120,064	124,000	124,000	114,000	118,000
Overtime	6,236	6,916	7,500	7,500	9,100	8,000
FICA	8,827	9,260	10,000	10,000	9,000	5,100
Workers' Compensation	2,227	3,000	3,000	3,000	2,200	3,000
Unemployment Tax	158	112	250	250	200	250
Employee Group Insurance	47,481	46,505	51,000	51,000	39,100	43,000
LAGERS Pension	15,889	16,191	18,000	18,000	17,700	20,000
Uniforms	1,183	1,400	1,500	1,500	1,300	1,500
Subtotal Payroll Related Expenditures	198,666	203,447	215,250	215,250	192,600	198,850
<u>Operating Expenditures</u>						
Utility Locates; One Call System (50%)	1,758	322	2,000	2,000	900	2,100
Waste Water Testing Fees	16,180	15,646	17,000	17,000	16,500	22,000
Primacy Fees - Sewer	5,131	5,217	5,000	5,000	5,000	5,200
Engineering - Update Sewer Maps	1,620	-	-	-	600	600
Conference Fees	2,812	2,094	2,000	2,000	1,400	2,100
Contract Labor	-	-	-	-	-	39,000
Office Supplies/Postage	10,444	9,524	10,000	10,000	8,300	10,300
Department Insurance	18,077	18,671	20,500	20,500	22,000	23,000
Department Supplies	6,173	5,158	6,000	6,000	6,800	4,700
Department Equipment	17,959	-	-	-	1,700	450
Service Agreements & Warranties	16,661	16,667	16,700	16,700	24,000	20,000
General Maintenance	102,775	75,068	90,000	90,000	104,600	90,000
Flood Related Expenses	34,942	-	-	-	-	-
Utilities - Electric	130,898	96,824	120,000	111,000	107,000	123,600
Utilities - Natural Gas	417	463	500	500	500	550
Utilities - Phone	3,176	2,747	3,000	3,000	4,900	3,100
Utilities - Internet	-	-	-	-	350	375
Vehicle & Equipment Maintenance	1,731	150	2,000	2,000	2,000	2,100
Gasoline/Diesel Fuel	812	686	1,000	1,000	1,700	1,700
Mileage Reimbursement	124	-	125	125	750	500
Miscellaneous	220	-	300	22,000	22,000	500
Refunds	-	-	-	-	-	-
Subtotal Operating Expenditures	371,908	249,236	296,125	308,825	331,000	351,875
Total Operating Expenditures	570,574	452,684	511,375	524,075	523,600	550,725

Notes:

FYE 2020-21

Salary accounts assuming a 3% increase.

FYE 2019-20

Miscellaneous expenses include a payment made to a resident for damage incurred during a flooding incident.

FYE 2017-18

Sewer refunds for credit balances are no longer recorded as an expense. Refunds associated with a utility account being finalized are charged against revenue.

City of Eureka
2020-2021 Budget

Solid Waste Management	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	27,641	22,452	31,228	31,228	31,228	31,204
REVENUES						
Regular Collection	990,389	1,023,967	1,030,000	1,042,000	1,042,000	1,081,300
Total Revenues	990,389	1,023,967	1,030,000	1,042,000	1,042,000	1,081,300
TRANSFERS IN:						
Transfer In - General Fund	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Revenues and Transfers In	990,389	1,023,967	1,030,000	1,042,000	1,042,000	1,081,300
EXPENDITURES						
Payment to Contractor	986,307	1,015,192	1,030,000	1,042,100	1,042,024	1,081,300
Miscellaneous	9,270	-	-	-	-	-
Total Expenditures	995,577	1,015,192	1,030,000	1,042,100	1,042,024	1,081,300
Ending Fund Balance	22,452	31,228	31,228	31,128	31,204	31,204

Notes:

FYE 2017-18

Miscellaneous Expenditures: Recycling Carts were purchased. A grant was received for the purchase of recycling carts. The grant revenue and the matching expense was recorded in the General Fund.

City of Eureka
2020-2021 Budget

Capital Improvement Sales Tax Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	2,436,040	2,761,109	3,980,038	3,980,038	3,980,038	2,390,027
REVENUES						
Capital Improvement Sales Tax	1,227,072	1,239,425	1,220,000	1,220,000	1,323,250	930,000
Sale of Surplus Property & Equipment	61,404	28,245	25,000	25,000	20,350	20,000
Sales Tax Collected	785		-	-	60	-
Grants	-	155,513	-	-	1,440	19,555
Veterans Memorial Donations	33,024	21,050	25,000	25,000	10,500	1,100
Investment Income	10,763	49,084	37,000	37,000	44,787	41,000
Miscellaneous	16	13,532	-	-	2,830	-
Total Revenues	1,333,064	1,506,851	1,307,000	1,307,000	1,403,217	1,011,655
TRANSFERS IN:						
Transfer in - Sewer Operating Fund - to cover COPS SR 2011 DS Payment FYE 17 & 18	-	352,000	-	-	-	-
Transfer in - Street and Road Fund Residual Transfer Forby Road Transfer not Needed	-	800,000	-	-	-	-
Total Transfers In	-	1,152,000	-	-	-	-
Total Revenues and Transfers In	1,333,064	2,658,851	1,307,000	1,307,000	1,403,217	1,011,655
Total Expenditures	507,377	709,482	625,110	767,110	757,023	393,605
TRANSFERS OUT/DUE TO						
Transfer Out - Street and Road Fund	-	-	125,000	125,000	125,000	200,000
Transfer Out - Sewer Construction Fund	-	-	-	-	-	-
Transfer Out - Water Construction Fund	166,000	454,000	410,000	250,000	-	-
Transfer Out - Parks Storm Water Fund	-	-	150,000	1,766,105	1,766,105	-
Transfer Out - Debt Service Fund	334,618	276,439	345,355	345,355	345,100	-
Transfer Out - Special Sales Tax Fund	-	-	-	-	-	-
Total Transfers Out	500,618	730,439	1,030,355	2,486,460	2,236,205	200,000
Total Expenditures and Transfers Out	1,007,995	1,439,921	1,655,465	3,253,570	2,993,228	593,605
Ending Fund Balance	2,761,109	3,980,038	3,631,573	2,033,468	2,390,027	2,808,077

Notes:

FYE 2020-21

Grant Reimbursements include reimbursement for Bulletproof Vest Replacement of \$2,370 and Digital Archival Project of \$17,185.

FYE 2019-20

The residual transfer out was made to reimburse the Parks Storm Water/Park Improvement Fund for three (3) years of debt service payments.

FYE 2018-19

The residual transfer in from the Sewer Operating Fund was made to cover COPS SR 2011 Debt Service Payment of prior years. This transfer was approved by the Board of Aldermen on February 19, 2019

The residual transfer in from the Street and Road Fund was made to reimburse the CIP Fund for the Forby Road Phase II transfer that was not needed. This transfer was approved by the Board of Aldermen on February 19, 2020

FYE 2017-18

Sale of surplus property includes the sales of police vehicles and weapons.

City of Eureka
2020-2021 Budget

Capital Improvement Sales Tax Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
EXPENDITURES:						
<u>Administration Department:</u>						
Government Center (Municipal Court and City Hall Additions to new Police Facility)	-	-	TBD	TBD	TBD	TBD
Computer Equipment and Software	38,711	40,116	120,000	65,000	64,527	50,000
IP Phone System Hardware and Software Updates	34,133	8,595	20,000	20,000	15,000	20,000
City-wide Website Redesign and Maintenance	-	-	60,000	60,000	53,100	5,500
Veterans Memorial Phase II - Bud Weber Community Center (City Participation)	6,525	2,625	20,000	-	-	20,000
Veterans Memorial Phase II - Bud Weber Community Center Brick & Event Expenses	7,881	1,047	25,000	3,000	3,000	1,100
Property Purchase - 199 Allen Road	-	-	-	321,000	320,935	-
Eureka Enhancement - City Limit Signage	-	-	TBD	TBD	-	10,000
Digital Archival Project	-	-	-	-	-	17,185
City-wide HVAC Enhancement for Ionization for Indoor Contaminants	-	-	-	-	-	32,000
FEMA Buyout Participation (25 Percent of \$651,500.00 Cost)	-	200,476	-	-	36	-
Mac Laptop including MS Office and Adobe Suites	-	-	3,500	3,500	3,400	-
Vinyl Fencing at Rear of City Hall (to Replace Wooden Fencing and expand storage area)	1,043	27	-	-	-	-
Audience and Board Member Chairs for Board Room	-	-	-	-	-	-
Court Furniture and Fixtures	-	8,601	-	-	-	-
City Hall Building Maintenance	1,015	-	-	-	-	-
Miscellaneous Capital Asset	12,365	2,099	-	-	-	-
Sales Tax Collected from Sale of Surplus Property	769	-	-	-	-	-
Department Insurance	2,945	3,327	-	-	-	-
Administration and Court Furniture and Fixtures	-	-	-	-	2,600	-
Miscellaneous	30	-	-	-	-	-
Storm Sewer	1,666	-	-	-	-	-
Total Administration	107,082	266,911	248,500	472,500	462,598	155,785
<u>Building Department:</u>						
Permit and Inspection Software	-	2,317	5,000	5,000	3,900	8,000
Building Department Laptop Computers for Field Use (3 @ \$3,000.00 each including Wireless Data Service and Software)	-	5,132	-	-	-	-
Uniform Replacements	1,357	1,191	2,000	2,000	-	-
Code Book Updates	-	1,673	2,500	2,500	500	2,500
Vehicle and Equipment Maintenance	-	-	1,000	1,000	-	1,000
Building Department Pickup Truck	75,423	-	-	-	1,900	-
Total Building Department	76,780	10,313	10,500	10,500	6,300	11,500
<u>Police Department:</u>						
Weapons, Accessories, Bullet-proof & Safety Vests, & Helmets	23,508	4,628	17,210	10,110	13,000	12,520
Vehicles, Motorcycles and in Vehicle Equipment	117,973	237,294	63,200	70,300	70,500	99,300
Evidence Computer Hardware & Software	-	5,658	-	-	-	-
Police Building Feasibility Study and Space Analysis	19,222	-	-	-	-	-
Department and Office Equipment	1,885	-	4,400	4,400	1,800	2,900
Department Supplies	7,390	7,415	-	-	-	-
Vehicle and Equipment Maintenance	8,675	1,838	-	-	3,000	2,600
Police Department Furniture and Fixtures	-	-	-	-	1,300	-
Miscellaneous Capital Asset	3,287	-	-	-	1,700	-
Total Police Department	181,940	256,832	84,810	84,810	91,300	117,320

City of Eureka
2020-2021 Budget

Capital Improvement Sales Tax Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
<u>Public Works Department:</u>						
Equipment	19,544	75,143	20,000	-	-	-
Vehicles & Heavy Equipment	93,858	70,207	160,000	160,000	152,000	-
New Roof - Public Works Salt Storage Building	-	-	35,000	3,000	3,000	30,000
Vehicle and Equipment Maintenance	28,172	20,938	17,000	17,000	23,000	20,000
Miscellaneous Capital Asset	-	-	-	-	-	-
Total Public Works Department	141,575	166,288	232,000	180,000	178,000	50,000
<u>Storm Water Management</u>						
Municipal Separate Storm Sewer System Implementation	-	-	30,000	-	-	30,000
Storm Water Software License	-	-	-	-	-	4,000
Yard Maintenance and Clean up - MS4 Violation	-	-	-	-	-	25,000
Storm Water System Infrastructure Planning Service (GIS Mapping)	-	-	10,000	10,000	9,687	-
Total Storm Water Management	-	-	40,000	10,000	9,687	59,000
<u>For Use City-wide</u>						
LED Light Tower (Pre-Owned) for use at City Events	-	9,138	9,300	9,300	9,138	-
Total Expenditures	507,377	709,482	625,110	767,110	757,023	393,605

City of Eureka
2020-2021 Budget

Water Construction Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2020-21	Budget 2020-21
Beginning Fund Balance	2,956	324	1,787	1,787	1,787	41,932
REVENUES						
Water Connection Fees	23,575	21,175	15,000	15,000	15,000	15,000
Water Impact Fees	18,675	33,350	7,000	7,000	9,500	10,000
Interest Income	3	1	10	10	100	100
Miscellaneous	-	-	-	-	-	-
Total Revenues	42,253	54,526	22,010	22,010	24,600	25,100
TRANSFERS IN:						
Transfer from CIP Fund	166,000	454,000	410,000	250,000	-	-
Transfer from Sewer Operating Fund	-	-	-	-	250,000	450,000
Total Transfers In	166,000	454,000	410,000	250,000	250,000	450,000
Total Revenues and Transfers In	208,253	508,526	432,010	272,010	274,600	475,100
EXPENDITURES	72,025	350,735	248,000	80,000	66,000	332,950
TRANSFERS OUT:						
Transfer to Debt Service Fund	138,860	156,328	180,138	180,138	168,455	176,590
Total Transfers Out	138,860	156,328	180,138	180,138	168,455	176,590
Total Expenditures and Transfers Out	210,885	507,063	428,138	260,138	234,455	509,540
Ending Fund Balance	324	1,787	5,659	13,659	41,932	7,492

City of Eureka
2020-2021 Budget

Water Construction Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
EXPENDITURES						
Well #6 Tank Rehabilitation and Painting	-	-	100,000	-	-	150,000
New Roof (3 Well Houses and 2 Booster Station Buildings)	-	-	20,000	-	-	25,000
Water Valve Replacements and Upgrades	11,600	-	10,000	10,000	-	20,000
Fire Hydrant Replacements	3,617	-	5,000	12,000	12,000	20,000
Chlorination Upgrade for Four (4) Wells @\$20,000 each	-	-	-	-	-	80,000
Water Service Line Repair Electric Freeze Kit	-	-	-	-	-	4,000
Subsurface Handheld Pipe Detector	-	-	-	-	-	8,500
Water Valve Replacement	-	-	-	-	-	20,000
Truck #3 Transmission Replacement for 2007 Model	-	-	-	-	-	5,000
Miscellaneous	424	105,308	-	-	-	450
Infrastructure Planning Service	-	-	10,000	10,000	10,000	-
Water System Enhancements	-	205,493	TBD	45,000	41,000	-
Water System Analysis	41,120	1,238	103,000	3,000	3,000	-
Water Meter Replacements	-	18,411	-	-	-	-
Chlorine Board for Well #5	-	18,400	-	-	-	-
Hydrant Flushing Box	-	1,885	-	-	-	-
Booster Station Meter Updates/Replacements	12,569	-	-	-	-	-
Water Line Locater	2,695	-	-	-	-	-
Total Expenditures	72,025	350,735	248,000	80,000	66,000	332,950

**City of Eureka
2020-2021 Budget**

Sewer Construction Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	17,936	62,677	101,004	101,004	101,004	66,879
REVENUES						
Sewer Connection Fees	40,450	30,000	25,000	25,000	23,000	23,000
Impact Fees	4,250	8,250	3,000	3,000	3,000	3,000
Interest Income	41	77	75	75	75	75
Miscellaneous	-	-	-	-	-	-
Total Revenues	44,741	38,327	28,075	28,075	26,075	26,075
TRANSFERS IN						
Transfer In - Sewer Operating	-	-	-	-	-	230,000
Total Transfers In	-	-	-	-	-	230,000
Total Revenues and Transfers In	44,741	38,327	28,075	28,075	26,075	256,075
EXPENDITURES						
Waste Water Treatment Plant - Replace Lagoon Air Lines	-	-	50,000	8,000	2,200	50,000
Waste Water Treatment Plant - Lagoon Sludge Removal Treatment	-	-	30,000	30,000	27,000	30,000
WWTP Lagoon - Blower Bldg Line Replacement	-	-	-	-	-	10,000
Outfall Check Valves - Replacement of Three (3) valves	-	-	-	-	-	35,000
Replace Inflow Check Valves	-	-	-	-	-	15,000
Ultraviolet Bulb Replacement	-	-	-	-	-	35,000
Sludge Bioaugmentation	-	-	-	-	-	35,000
Cable for Air Lines	-	-	-	-	-	15,000
Enderbush Lift Station Rebuild	-	-	-	-	-	50,000
Hilltop Lift Station Electrical Refurbishment	-	-	-	-	-	10,000
Replace Underground Lines from Lagoon to Blower Building	-	-	10,000	-	-	-
GIS Mapping of Sanitary Sewer Mains	-	-	10,000	10,000	10,000	-
Raneri Lift Station Repair	-	-	-	15,717	15,717	-
Meter Replacement WWTP Lab Equipment	-	-	-	-	5,283	-
Waste Water Treatment Plant Improvements Required by DNR	-	-	TBD	TBD	-	-
Total Expenditures	-	-	100,000	63,717	60,200	285,000
Ending Fund Balance	62,677	101,004	29,079	65,362	66,879	37,954

City of Eureka
2020-2021 Budget

D.A.R.E. Donation Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-2020	Budget 2020-21
Beginning Fund Balance	3,589	3,028	885	885	885	-
REVENUES						
Donations through Court	2,817	983	2,000	100	100	-
Fundraising	906	1,692	1,000	1,800	1,800	-
Total Revenues	3,723	2,675	3,000	1,900	1,900	-
TRANSFERS IN:						
Transfer In - General Fund	-	-	-	1,800	1,800	-
Total Transfers In	-	-	-	1,800	1,800	-
Total Revenues and Transfers In	3,723	2,675	3,000	3,700	3,700	-
EXPENDITURES						
Program Supplies	4,284	4,818	4,000	4,000	4,000	-
Miscellaneous/Refunds	-	-	-	-	-	-
Total Expenditures	4,284	4,818	4,000	4,000	4,000	-
TRANSFERS OUT						
Transfer Out - General Operating	-	-	-	585	585	-
Total Transfers Out	-	-	-	585	585	-
Total Expenditures and Transfers Out	4,284	4,818	4,000	4,585	4,585	-
Ending Fund Balance	3,028	885	(115)	-	-	-

Notes

City of Eureka
2020-2021 Budget

Police: Federal Equitable Sharing	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	6,474	8,048	8,055	8,055	8,055	5,502
REVENUES						
Interest on Investments	3	8	10	10	5	5
Receipts - Confiscated Property	5,187	-	-	2,100	2,042	-
Total Revenues	5,190	8	10	2,110	2,047	5
EXPENDITURES						
Police Special Supplies	3,617	-	-	1,000	4,600	4,500
Police Miscellaneous	-	-	-	-	-	-
Police Vehicle Modification	-	-	-	-	-	-
Vehicle Equipment	-	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-	-
Confiscated Property Release	-	-	-	-	-	-
Total Expenditures	3,617	-	-	1,000	4,600	4,500
Ending Fund Balance	8,048	8,055	8,065	9,165	5,502	1,007

Notes:

FYE 2017-18

Police Special Supplies includes the purchase of a drone.

**City of Eureka
2020-2021 Budget**

Proposition P - St. Louis County Public Safety Sales Tax Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	-	123,554	150,913	150,913	150,913	2,678
REVENUES						
Sales Tax	305,295	561,967	579,500	579,500	552,000	386,400
Grants	-	-	-	-	-	-
Interest on Investments	41	131	250	250	1,375	1,000
Total Revenues	305,335	562,098	579,750	579,750	553,375	387,400
TRANSFERS IN:						
Transfer In- General Fund	-	-	-	15,000	15,000	365,000
Total Transfers In	-	-	-	15,000	15,000	365,000
Total Revenues and Transfers In	305,335	562,098	579,750	594,750	568,375	752,400
EXPENDITURES						
<u>Payroll Related Expenditures</u>						
Regular Salaries	134,770	318,413	330,000	425,000	423,650	436,300
Overtime	10,288	28,186	25,000	25,000	32,750	33,000
FICA	10,165	24,378	29,000	29,000	28,700	33,000
Workers' Compensation	-	10,500	15,000	15,000	10,710	11,000
Unemployment Tax	270	266	1,000	1,000	200	200
LAGERS Pension	11,297	39,939	48,000	48,000	57,000	62,000
Employee Group Insurance	11,670	108,333	125,500	161,800	161,800	175,000
Uniform Equipment & Detective Clothing Allowance	2,425	3,577	5,000	5,000	1,000	1,200
Employee Medical & Psychological Test	851	966	1,000	1,000	-	1,000
Department Supplies	45	150	100	100	800	800
Mileage Reimbursement	-	30	-	-	-	-
Total Expenditures	181,781	534,740	579,600	710,900	716,610	753,500
Ending Fund Balance	123,554	150,913	151,063	34,763	2,678	1,578

Notes:

Prop P was passed by the St. Louis County voters in April 2017. Funds collected by this special sales tax can only be used for public safety related expenditures.

FYE 2019-20

Regular salaries include the addition of one (1) full-time and one (1) part-time patrol officer.

**City of Eureka
2020-2021 Budget**

Proposition E - Eureka Public Safety Sales Tax Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	-	(37,591)	648,872	648,872	648,872	1,755,572
REVENUES						
Sales Tax	-	751,062	760,000	760,000	1,551,800	1,086,200
Interest Income	-	117	-	-	14,900	12,000
Miscellaneous Income	-	26,184	50	50	-	-
Bond Proceeds	-	-	-	-	-	-
Total Revenues	-	777,363	760,050	760,050	1,566,700	1,098,200
TRANSFERS IN/ DUE FROM:						
Due From Capital Improvement Sales Tax	-	-	-	-	-	-
Total Transfers In/Due To	-	-	-	-	-	-
Total Revenues and Transfers In/Due From	-	777,363	760,050	760,050	1,566,700	1,098,200
EXPENDITURES						
Prop E Office/Postage Supplies	-	90	-	-	-	-
Police Facility	-	14,307	TBD	TBD	-	TBD
Flood Mitigation Analysis and Implementation of Measures	1,078	26,098	TBD	460,000	460,000	TBD
Allenton Bridge Replacement	36,513	50,406	TBD	105,000	TBD	TBD
Existing Allenton Road Bridge Improvements	-	-	200,000	80,000	-	-
Total Expenditures	37,591	90,901	200,000	645,000	460,000	-
Ending Fund Balance	(37,591)	648,872	1,208,922	763,922	1,755,572	2,853,772

Notes

FYE 2019-20

Proposition E - Public Safety Tax Fund is a special sales tax passed by the Eureka voters in April 2018. This special sales tax is to fund a Police Station, Flood Mitigation Measures and the Allenton Bridge Replacement. These projects are budgeted "To Be Determined" (TBD) due to the uncertainty of project costs. Budget amendments will be made during the FYE 2020 as needed.

FYE 2018-19

FYE 2018-19 beginning balance was negative as a result of the Due To/Due From, a liability account, to the Capital Improvement Fund (CIP). The CIP fund covered expenses of this fund before the tax revenue was realized. Liability accounts are not reflected on this budget document.

City of Eureka
2020-2021 Budget

Construction Excavation Deposit Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	3,600.00	306	10,507	10,507	10,507	11,507
REVENUES						
Deposits	306	11,201	1,000	1,000	1,000	1,000
Total Revenues	306	11,201	1,000	1,000	1,000	1,000
EXPENDITURES						
Contingencies & Refunds	1,600	1,000	-	-	-	-
Total Expenditures	1,600	1,000	-	-	-	-
Transfer to General Fund	2,000	-	-	-	-	-
Total Transfer Out	2,000	-	-	-	-	-
Total Expenditures and Transfers Out	3,600	1,000	-	-	-	-
Ending Fund Balance	306	10,507	11,507	11,507	11,507	12,507

**City of Eureka
2020-2021 Budget**

Development Infrastructure Escrow	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	137,964	367,564	1,407,936	1,407,936	1,407,936	25,606
REVENUES						
Plan Review Deposits						
Infrastructure and Other Escrow Deposits	709,450	1,029,379	5,000	5,000	-	5,000
Interest on Investment	-	10,993	500	500	16,900	
Total Revenues	709,450	1,040,372	5,500	5,500	16,900	5,000
TRANSFERS IN:						
Transfer In - General Fund for Protested Charter Taxes	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Revenues and Transfers In	709,450	1,040,372	5,500	5,500	16,900	5,000
EXPENDITURES						
Legal & Professional	-	-	-	-	-	-
Return of Interest to customer	-	-	1,400	28,000	27,900	-
Infrastructure Escrow Deposit Refund	479,850	-	1,000,000	1,351,000	1,350,615	-
Total Expenditures	479,850	-	1,001,400	1,379,000	1,378,515	-
TRANSFERS OUT:						
Transfer Out - General Fund for Release of old Escrow	-	-	-	20,715	20,715	-
Total Transfers Out	-	-	-	20,715	20,715	-
Total Expenditures and Transfers Out	479,850	-	1,001,400	1,399,715	1,399,230	-
Ending Fund Balance	367,564	1,407,936	412,036	13,721	25,606	30,606

Notes:

FYE 2018-19

Interest earned on Rockwood School District Escrow. This interest will be returned to Rockwood School District when the Escrow is released.

FYE 2017-18

Rockwood School District escrow for the addition to Eureka Elementary received.

City of Eureka
2020-2021 Budget

TIF - Project #3						
W. Fifth Street Redevelopment Project	Actual	Actual	Original	Amended	Estimated	Budget
	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
Beginning Fund Balance	113,957	-	-	-	-	-
REVENUES						
Account Interest	43	-	-	-	-	-
Total Revenues	43	-	-	-	-	-
EXPENDITURES						
West 5th St. Widening/Signalization	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
TRANSFERS OUT:						
Transfer Out - Road Fund - West 5th Traffic Signal	112,000	-	-	-	-	-
Transfer Out - General Operating	2,000	-	-	-	-	-
Total Transfers Out	114,000	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

FYE 2017-18

This fund balance was drawn down during this fiscal year. There will be no further activity in this fund.

City of Eureka
2020-2021 Budget

TIF Project 2006A; S. I-44 Special Allocation Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	34,244	5,864	24,676	24,676	24,676	23,632
REVENUES						
City Sales Tax	15,252	16,958	15,000	15,000	18,655	1,800
1/2% Transportation Tax	4,352	4,172	4,000	4,000	4,100	4,000
.10% Metro Tax Parks Tax	871	834	1,000	1,000	830	1,000
Children's Service Fund	2,179	2,089	2,000	2,000	2,100	2,000
Emergency Communication Commission	872	835	1,000	1,000	8,830	1,000
PILOTS	1,006,091	1,054,014	1,050,000	1,088,700	1,088,700	1,080,000
PILOTS Surplus Refund	14,583	13,702	10,000	10,000	-	-
Investment Income	190	446	500	500	220	500
Total Revenues	1,044,391	1,093,051	1,083,500	1,122,200	1,123,435	1,090,300
TRANSFER IN/DUE FROM:						
Transfer In - Release of 25% Pass Through	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Revenues and Transfers In	1,044,391	1,093,051	1,083,500	1,122,200	1,123,435	1,090,300
EXPENDITURES:						
TIF Note Redemption	384,773	402,458	412,400	448,000	447,565	415,000
TIF Note Interest	415,227	399,542	399,500	399,500	396,436	400,000
PILOTS 25% Pass-through	270,997	262,172	262,200	273,000	272,853	263,000
Administrative Costs	1,774	10,068	10,100	10,100	7,625	10,100
Total Expenditures	1,072,771	1,074,240	1,084,200	1,130,600	1,124,479	1,088,100
Ending Fund Balance	5,864	24,676	23,976	16,276	23,632	25,832

City of Eureka
2020-2021 Budget

Debt Service Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	-	-	-	-	-	-
REVENUES						
Interest on Investments	-	-	-	-	-	-
Debt Service Reserve Fund Interest	-	-	-	-	-	-
Capitalized Bond Interest	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
TRANSFERS IN						
Transfer from CIP Sales Tax Fund - COPS Issue 2011	334,618	276,439	345,355	345,355	345,100	-
Transfer from Water Construction Fund - COPS Issue 2011	138,860	156,328	180,138	180,138	168,455	176,590
Transfer from Parks/Storm Water Fund - COPS Issue 2011	91,935	83,087	98,050	98,050	95,355	100,388
Transfer from Parks/Storm Water Fund - COPS Issue 2012	498,811	496,022	501,181	469,000	468,590	498,500
Total Transfers In	1,064,224	1,011,876	1,124,724	1,092,543	1,077,500	775,478
Total Revenues and Transfers In	1,064,224	1,011,876	1,124,724	1,092,543	1,077,500	775,478
EXPENDITURES						
Bond Principal	820,000	736,900	865,000	865,000	865,000	535,000
Bond Interest	244,224	274,976	259,724	227,543	212,500	240,478
Total Expenditures	1,064,224	1,011,876	1,124,724	1,092,543	1,077,500	775,478
Ending Fund Balance	-	-	-	-	-	-

**City of Eureka
2020-2021 Budget**

COPS SERIES 2011						
Reserve Fund	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Amended Budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	480,525	321,763	327,380	327,380	327,380	315,980
REVENUES						
Interest Income	6,551	5,617	3,000	3,000	3,000	3,000
Bond Proceeds						
Total Revenues	6,551	5,617	3,000	3,000	3,000	3,000
TRANSFERS IN						
Transfer In - UMB	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Revenue and Transfers In	6,551	5,617	3,000	3,000	3,000	3,000
EXPENDITURES						
Bond Expense	-	-	-	-	-	-
Arbitrage Expense	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
TRANSFERS OUT						
Transfer Out - Series 2011 Debt Service Fund	165,313	-	5,000	14,400	14,400	5,000
Total Transfers Out	165,313	-	5,000	14,400	14,400	5,000
Ending Fund Balance	321,763	327,380	325,380	315,980	315,980	313,980

COPS Series 2011						
Debt Service Fund	Actual 2017-18	Actual 2018-19	Budget 2019-20	Amended budget 2019-20	Estimated Actual 2019-20	Budget 2020-21
Beginning Fund Balance	1	107,365	2	2	2	27
REVENUES						
Interest Income	721	1,398	1,500	25	25	25
Total Revenues	721	1,398	1,500	25	25	25
TRANSFERS IN						
Transfer In - COPS 2011 Reserve Fund	165,313	-	5,000	14,400	14,400	5,000
Total Transfers In	165,313	-	5,000	14,400	14,400	5,000
EXPENDITURES						
Interest Expense	58,670	108,761	5,000	14,400	14,400	5,000
Total Expenditures	58,670	108,761	5,000	14,400	14,400	5,000
TRANSFERS OUT						
Transfer Out - To Debt Service Fund 45	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-
Ending Fund Balance	107,365	2	1,502	27	27	52

Notes:

The COPS Series 2011 were issued to fund the construction of the Recreation Center, Water Softening and refunding of COPS 2004.

In FYE the City entered into an arbitrage agreement with Arbitrage Management Group. This agreement allows the Reserve Funds to be invested in securities as outlined on the indentures of the COPS 2011 Issue.

Debt service schedules are included with this budget document.

**City of Eureka
2020-2021 Budget**

COPS Series 2012	Actual	Actual	Original	Amended	Estimated	
Reserve Fund	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
Beginning Fund Balance	621,171	630,308	634,769	634,769	634,769	613,716
REVENUES						
Interest Income	9,833	11,218	5,000	11,225	11,222	5,000
Bond Proceeds	-	-	-	-	-	-
Total Revenues	9,833	11,218	5,000	11,225	11,222	5,000
TRANSFERS IN						
Transfer In - UMB	-	-	-	-	-	-
Total Transfers In	-	-	-	-	-	-
Total Revenue and Transfers In	9,833	11,218	5,000	11,225	11,222	5,000
EXPENDITURES						
Recreation Center Construction	-	-	-	-	-	-
Arbitrage Expense	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
TRANSFERS OUT						
Transfer Out - Series 2012 Debt Service Fund	696	6,757	5,000	32,275	32,275	5,000
Total Transfers Out	696	6,757	5,000	32,275	32,275	5,000
Ending Fund Balance	630,308	634,769	634,769	613,719	613,716	613,716

COPS Series 2012	Actual	Actual	Original	Amended	Estimated	
Debt Service Fund	2017-18	2018-19	Budget	Budget	Actual	Budget
			2019-20	2019-20	2019-20	2020-21
Beginning Fund Balance	2	2	12	12	12	234
REVENUES						
Interest Income	154	479	-	-	222	225
Total Revenues	154	479	-	-	222	225
TRANSFERS IN						
Transfer IN - COPS 2012 Reserve Fund	696	6,757	5,000	32,275	32,275	5,000
Total Transfers In	696	6,757	5,000	32,275	32,275	5,000
EXPENDITURES						
Interest Expense	850	7,226	1,000	32,275	32,275	5,000
Total Expenditures	850	7,226	1,000	32,275	32,275	5,000
TRANSFERS OUT						
Transfer Out - Debt Service Fund 36	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-
Ending Fund Balance	2	12	4,012	12	234	459

NOTES:

In FYE 2014 the City entered into an arbitrage agreement with Arbitrage Management Group. This agreement allows the Reserve Funds to be invested in securities as outlined in the indentures of the COPS 2012 Issue.

**CITY OF EUREKA
CERTIFICATES OF PARTICIPATION, SERIES 2011
Debt Service Schedule**

Issue Date: 11/15/2011

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Annual Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
1/1/2012						
7/1/2012			120,875.47	120,875.47	120,875.47	
1/1/2013	405,000	3.000	96,272.50		501,272.50	622,147.97
7/1/2013			90,197.50	186,470.00	90,197.50	
1/1/2014	445,000	2.650	90,197.50		535,197.50	625,395.00
7/1/2014			84,301.25	174,498.75	84,301.25	
1/1/2015	465,000	2.650	84,301.25		549,301.25	633,602.50
7/1/2015			78,140.00	162,441.25	78,140.00	
1/1/2016	475,000	2.650	78,140.00		553,140.00	631,280.00
7/1/2016			71,846.25	149,986.25	71,846.25	
1/1/2017	485,000	2.650	71,846.25		556,846.25	628,692.50
7/1/2017			65,420.00	137,266.25	65,420.00	
1/1/2018	500,000	2.700	65,420.00		565,420.00	630,840.00
7/1/2018			58,670.00	124,090.00	58,670.00	
1/1/2019	515,000	3.000	58,670.00		573,670.00	632,340.00
7/1/2019			50,945.00	109,615.00	50,945.00	
1/1/2020	530,000	3.150	50,945.00		580,945.00	631,890.00
7/1/2020			42,597.50	93,542.50	42,597.50	
1/1/2021	195,000	3.300	42,597.50		237,597.50	280,195.00
7/1/2021			39,380.00	81,977.50	39,380.00	
1/1/2022	205,000	3.500	39,380.00		244,380.00	283,760.00
7/1/2022			35,792.50	75,172.50	35,792.50	
1/1/2023	210,000	3.700	35,792.50		245,792.50	281,585.00
7/1/2023			31,907.50	67,700.00	31,907.50	
1/1/2024	215,000	3.900	31,907.50		246,907.50	278,815.00
7/1/2024			27,715.00	59,622.50	27,715.00	
1/1/2025	220,000	4.000	27,715.00		247,715.00	275,430.00
7/1/2025			23,315.00	51,030.00	23,315.00	
1/1/2026	130,000	4.150	23,315.00		153,315.00	176,630.00
7/1/2026			20,617.50	43,932.50	20,617.50	
1/1/2027	140,000	4.250	20,617.50		160,617.50	181,235.00
7/1/2027			17,642.50	38,260.00	17,642.50	
1/1/2028	145,000	4.350	17,642.50		162,642.50	180,285.00
7/1/2028			14,488.75	32,131.25	14,488.75	
1/1/2029	150,000	4.450	14,488.75		164,488.75	178,977.50
7/1/2029			11,151.25	25,640.00	11,151.25	
1/1/2030	155,000	4.500	11,151.25		166,151.25	177,302.50
7/1/2030			7,663.75	18,815.00	7,663.75	
1/1/2031	165,000	4.550	7,663.75		172,663.75	180,327.50
7/1/2031			3,910.00	11,573.75	3,910.00	
1/1/2032	170,000	4.600	3,910.00	3,910.00	173,910.00	177,820.00
	5,920,000		1,768,550.47	1,768,550.47	7,688,550.47	7,688,550.47

Bond Data

Accrued Interest to Settlement	\$0.00
Total Bond Years	48,286.44
TIC	3.60308%
Net Interest Cost %	3.66607%
Average Life	8.1565 Years
Net Discount @ 99.97%	(\$1,664.63)
Net Interest Cost	\$1,770,215.10

CITY OF EUREKA
CERTIFICATES OF PARTICIPATION, SERIES 2011 - ALLOCATED TO REFUNDING
Debt Service Schedule

Issue Date: 11/15/2011

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Fiscal Yr. Annual Debt Service</u>
1/1/2012				0.00	
7/1/2012			43,316.67	43,316.67	
1/1/2013	265,000	3.000	34,500.00	299,500.00	342,816.67
7/1/2013			30,525.00	30,525.00	
1/1/2014	285,000	2.650	30,525.00	315,525.00	346,050.00
7/1/2014			26,748.75	26,748.75	
1/1/2015	300,000	2.650	26,748.75	326,748.75	353,497.50
7/1/2015			22,773.75	22,773.75	
1/1/2016	305,000	2.650	22,773.75	327,773.75	350,547.50
7/1/2016			18,732.50	18,732.50	
1/1/2017	310,000	2.650	18,732.50	328,732.50	347,465.00
7/1/2017			14,625.00	14,625.00	
1/1/2018	320,000	2.700	14,625.00	334,625.00	349,250.00
7/1/2018			10,305.00	10,305.00	
1/1/2019	330,000	3.000	10,305.00	340,305.00	350,610.00
7/1/2019			5,355.00	5,355.00	
1/1/2020	340,000	3.150	5,355.00	345,355.00	350,710.00
7/1/2020					
1/1/2021					
7/1/2021					
1/1/2022					
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	2,455,000		335,946.67	2,790,946.67	2,790,946.67

CITY OF EUREKA
CERTIFICATES OF PARTICIPATION, SERIES 2011 - ALLOCATED TO WATER
Debt Service Schedule

Issue Date: 11/15/2011

<u>Date</u>	<u>New Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Fiscal Yr. Annual Debt Service</u>
1/1/2012				0	
7/1/2012			56,525.11	56,525.11	
1/1/2013	75,000	3.000	45,020.00	120,020.00	176,545.11
7/1/2013			43,895.00	43,895.00	
1/1/2014	90,000	2.650	43,895.00	133,895.00	177,790.00
7/1/2014			42,702.50	42,702.50	
1/1/2015	95,000	2.650	42,702.50	137,702.50	180,405.00
7/1/2015			41,443.75	41,443.75	
1/1/2016	95,000	2.650	41,443.75	136,443.75	177,887.50
7/1/2016			40,185.00	40,185.00	
1/1/2017	100,000	2.650	40,185.00	140,185.00	180,370.00
7/1/2017			38,860.00	38,860.00	
1/1/2018	100,000	2.700	38,860.00	138,860.00	177,720.00
7/1/2018			37,510.00	37,510.00	
1/1/2019	105,000	3.000	37,510.00	142,510.00	180,020.00
7/1/2019			35,935.00	35,935.00	
1/1/2020	110,000	3.150	35,935.00	145,935.00	181,870.00
7/1/2020			34,202.50	34,202.50	
1/1/2021	110,000	3.300	34,202.50	144,202.50	178,405.00
7/1/2021			32,387.50	32,387.50	
1/1/2022	115,000	3.500	32,387.50	147,387.50	179,775.00
7/1/2022			30,375.00	30,375.00	
1/1/2023	120,000	3.700	30,375.00	150,375.00	180,750.00
7/1/2023			28,155.00	28,155.00	
1/1/2024	120,000	3.900	28,155.00	148,155.00	176,310.00
7/1/2024			25,815.00	25,815.00	
1/1/2025	125,000	4.000	25,815.00	150,815.00	176,630.00
7/1/2025			23,315.00	23,315.00	
1/1/2026	130,000	4.150	23,315.00	153,315.00	176,630.00
7/1/2026			20,617.50	20,617.50	
1/1/2027	140,000	4.250	20,617.50	160,617.50	181,235.00
7/1/2027			17,642.50	17,642.50	
1/1/2028	145,000	4.350	17,642.50	162,642.50	180,285.00
7/1/2028			14,488.75	14,488.75	
1/1/2029	150,000	4.450	14,488.75	164,488.75	178,977.50
7/1/2029			11,151.25	11,151.25	
1/1/2030	155,000	4.500	11,151.25	166,151.25	177,302.50
7/1/2030			7,663.75	7,663.75	
1/1/2031	165,000	4.550	7,663.75	172,663.75	180,327.50
7/1/2031			3,910.00	3,910.00	
1/1/2032	170,000	4.600	3,910.00	173,910.00	177,820.00
	2,415,000		1,162,055.11	3,577,055.11	3,577,055.11

CITY OF EUREKA
CERTIFICATES OF PARTICIPATION, SERIES 2011 - RECREATION CENTER
Debt Service Schedule

Issue Date: 11/15/2011

<u>Date</u>	<u>New Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Fiscal Yr. Annual Debt Service</u>
1/1/2012				0	
7/1/2012			21,033.69	21,033.69	
1/1/2013	65,000	3.000	16,752.50	81,752.50	102,786.19
7/1/2013			15,777.50	15,777.50	
1/1/2014	70,000	2.650	15,777.50	85,777.50	101,555.00
7/1/2014			14,850.00	14,850.00	
1/1/2015	70,000	2.650	14,850.00	84,850.00	99,700.00
7/1/2015			13,922.50	13,922.50	
1/1/2016	75,000	2.650	13,922.50	88,922.50	102,845.00
7/1/2016			12,928.75	12,928.75	
1/1/2017	75,000	2.650	12,928.75	87,928.75	100,857.50
7/1/2017			11,935.00	11,935.00	
1/1/2018	80,000	2.700	11,935.00	91,935.00	103,870.00
7/1/2018			10,855.00	10,855.00	
1/1/2019	80,000	3.000	10,855.00	90,855.00	101,710.00
7/1/2019			9,655.00	9,655.00	
1/1/2020	80,000	3.150	9,655.00	89,655.00	99,310.00
7/1/2020			8,395.00	8,395.00	
1/1/2021	85,000	3.300	8,395.00	93,395.00	101,790.00
7/1/2021			6,992.50	6,992.50	
1/1/2022	90,000	3.500	6,992.50	96,992.50	103,985.00
7/1/2022			5,417.50	5,417.50	
1/1/2023	90,000	3.700	5,417.50	95,417.50	100,835.00
7/1/2023			3,752.50	3,752.50	
1/1/2024	95,000	3.900	3,752.50	98,752.50	102,505.00
7/1/2024			1,900.00	1,900.00	
1/1/2025	95,000	4.000	1,900.00	96,900.00	98,800.00
7/1/2025					
1/1/2026					
7/1/2026					
1/1/2027					
7/1/2027					
1/1/2028					
7/1/2028					
1/1/2029					
7/1/2029					
1/1/2030					
7/1/2030					
1/1/2031					
7/1/2031					
1/1/2032					
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	1,050,000		270,548.69	1,320,548.69	1,320,548.69

Schedule of Basic Rent Payments
Series 2012 Certificates

Basic Rent Payment Date	Principal Portion	Interest Rate	Interest Portion	Total Basic Rent Payments	Annual Debt Service	Purchase Price
8/23/2012						\$8,170,000.00
1/1/2013	\$425,000	3.000	\$79,034.67	\$504,034.67	\$504,034.67	7,745,000.00
7/1/2013			104,767.50	104,767.50		7,745,000.00
1/1/2014	295,000	3.000	104,767.50	399,767.50	504,535.00	7,450,000.00
7/1/2014			100,342.50	100,342.50		7,450,000.00
1/1/2015	305,000	2.000	100,342.50	405,342.50	505,685.00	7,145,000.00
7/1/2015			97,292.50	97,292.50		7,145,000.00
1/1/2016	310,000	1.900	97,292.50	407,292.50	504,585.00	6,835,000.00
7/1/2016			94,347.50	94,347.50		6,835,000.00
1/1/2017	315,000	1.900	94,347.50	409,347.50	503,695.00	6,520,000.00
7/1/2017			91,355.00	91,355.00		6,520,000.00
1/1/2018	320,000	1.900	91,355.00	411,355.00	502,710.00	6,200,000.00
7/1/2018			88,315.00	88,315.00		6,200,000.00
1/1/2019	330,000	2.050	88,315.00	418,315.00	506,630.00	5,870,000.00
7/1/2019			84,932.50	84,932.50		5,870,000.00
1/1/2020	335,000	2.200	84,932.50	419,932.50	504,865.00	5,535,000.00
7/1/2020			81,247.50	81,247.50		5,535,000.00
1/1/2021	340,000	2.350	81,247.50	421,247.50	502,495.00	5,195,000.00
7/1/2021			77,252.50	77,252.50		5,195,000.00
1/1/2022	350,000	2.550	77,252.50	427,252.50	504,505.00	4,845,000.00
7/1/2022			72,790.00	72,790.00		4,845,000.00
1/1/2023	360,000	2.350	72,790.00	432,790.00	505,580.00	4,485,000.00
7/1/2023			68,560.00	68,560.00		4,485,000.00
1/1/2024	365,000	2.500	68,560.00	433,560.00	502,120.00	4,120,000.00
7/1/2024			63,997.50	63,997.50		4,120,000.00
1/1/2025	380,000	2.650	63,997.50	443,997.50	507,995.00	3,740,000.00
7/1/2025			58,962.50	58,962.50		3,740,000.00
1/1/2026	490,000	2.800	58,962.50	548,962.50	607,925.00	3,250,000.00
7/1/2026			52,102.50	52,102.50		3,250,000.00
1/1/2027	500,000	3.000	52,102.50	552,102.50	604,205.00	2,750,000.00
7/1/2027			44,602.50	44,602.50		2,750,000.00
1/1/2028	515,000	3.000	44,602.50	559,602.50	604,205.00	2,235,000.00
7/1/2028			36,877.50	36,877.50		2,235,000.00
1/1/2029	530,000	3.300	36,877.50	566,877.50	603,755.00	1,705,000.00
7/1/2029			28,132.50	28,132.50		1,705,000.00
1/1/2030	550,000	3.300	28,132.50	578,132.50	606,265.00	1,155,000.00
7/1/2030			19,057.50	19,057.50		1,155,000.00

Basic Rent Payment Date	Principal Portion	Interest Rate	Interest Portion	Total Basic Rent Payments	Annual Debt Service	Purchase Price
1/1/2031	570,000	3.300	19,057.50	589,057.50	608,115.00	585,000.00
7/1/2031			9,652.50	9,652.50		585,000.00
1/1/2032	585,000	3.300	9,652.50	594,652.50	604,305.00	0.00
	\$8,170,000		\$2,628,209.67	\$10,798,209.67	\$10,798,209.67	

- The purchase price for the Series 2012 Certificates will be the Prepayment Price applicable on such date if the purchase is pursuant to Section 10.1 of the Lease.