BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 201 GENERAL BONDED DEBT FUND DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 BEGINNING WORKING CAPITAL												
301 BEGINNING WORKING CAPITAL												
	-116,686		-136,691		-149,589		-149,589	-149,589	-165,764		-165,764	
TOTAL CLASS: 05 BEGINNING WORKING CAPITAL												
	-116,686		-136,691		-149,589		-149,589	-149,589	-165,764		-165,764	
CLASS: 10 TAXES												
306 INTEREST ON DELINQUENT TAXES												
	-396		-710		-500		-1,072	-1,200	-1,000		-1,000	
311 PROPERTY TAXES - CURRENT YEAR												
	-1,715,846		-1,714,426		-1,888,999		-1,849,590	-1,888,999	-1,968,801		-1,968,801	
312 PROPERTY TAXES - PRIOR YEARS												
	-20,345		-19,433		-15,000		-10,467	-15,000	-15,000		-15,000	
TOTAL CLASS: 10 TAXES												
	-1,736,587		-1,734,569		-1,904,499		-1,861,129	-1,905,199	-1,984,801		-1,984,801	
CLASS: 35 MISCELLANEOUS REVENUES												
384 INVESTMENT INTEREST EARNINGS												
	-5,864		-8,651		-9,800		-13,310	-9,800	-15,500		-15,500	
389 MISCELLANEOUS REVENUES												
	-554		-178		-300		-309	-300	-300		-300	
TOTAL CLASS: 35 MISCELLANEOUS REVENUES												
	-6,418		-8,829		-10,100		-13,619	-10,100	-15,800		-15,800	
CLASS: 40 INTERFUND TRANSFERS/LOANS												
411 TRSFRS FROM GENERAL FUND												

0480

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 201 GENERAL BONDED DEBT FUND DEPT: 03 REVENUE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
					-1,190,387		-1,190,387	-1,190,387	-100,000		-100,000	
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS												
					-1,190,387		-1,190,387	-1,190,387	-100,000		-100,000	
TOTAL DEPARTMENT: 03 REVENUE												
	-1,859,691		-1,880,089		-3,254,575		-3,214,724	-3,255,275	-2,266,365		-2,266,365	

0481

BUDGET PREPARATION WORKSHEET SUMMARY

FUND: 201 GENERAL BONDED DEBT FUND DEPT: 20 FINANCE DEPARTMENT

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018 YTD	2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	ACT AMT	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 20 DEBT SERVICE												
707 BOND PRINCIPAL 2005 GO REFUND												
	1,450,000		1,530,000		1,480,000		1,480,000	1,480,000	1,000,000		1,000,000	
712 BOND INTEREST 2017 GO												
					1,485,511		920,200	1,485,511	1,130,622		1,130,622	
736 BOND INTEREST 2005 GO REFUND												
	273,000		200,500		124,000		124,000	124,000	50,000		50,000	
TOTAL CLASS: 20 DEBT SERVICE												
	1,723,000		1,730,500		3,089,511		2,524,200	3,089,511	2,180,622		2,180,622	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
992 UNAPPROPRIATED ENDING FUND BAL												
					165,064				85,743		85,743	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES												
					165,064				85,743		85,743	
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT												
	1,723,000		1,730,500		3,254,575		2,524,200	3,089,511	2,266,365		2,266,365	

0482

BP WORKSHEET & JUSTIFICATION

FUND: 201 GENERAL BONDED DEBT FUND
DEPT: 03 REVENUE
PROGRAM: 0000 UNRESTRICTED

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 05 BEGINNING WORKING CAPITAL											
301 BEGINNING WORKING CAPITAL											
	116,686		136,691		149,589		149,589	165,764		165,764	
TOTAL CLASS: 05 BEGINNING WORKING CAPITAL											
	116,686		136,691		149,589		149,589	165,764		165,764	
CLASS: 10 TAXES											
306 INTEREST ON DELINQUENT TAXES											
	396		710		500		1,200	1,000		1,000	
311 PROPERTY TAXES - CURRENT YEAR											
	1,715,846		1,714,426		1,888,999		1,888,999	1,968,801		1,968,801	
312 PROPERTY TAXES - PRIOR YEARS											
	20,345		19,433		15,000		15,000	15,000		15,000	
TOTAL CLASS: 10 TAXES											
	1,736,587		1,734,569		1,904,499		1,905,199	1,984,801		1,984,801	
CLASS: 35 MISCELLANEOUS REVENUES											
384 INVESTMENT INTEREST EARNINGS											
	5,864		8,651		9,800		9,800	15,500		15,500	
389 MISCELLANEOUS REVENUES											
	554		178		300		300	300		300	
TOTAL CLASS: 35 MISCELLANEOUS REVENUES											
	6,418		8,829		10,100		10,100	15,800		15,800	
CLASS: 40 INTERFUND TRANSFERS/LOANS											
411 TRSFRS FROM GENERAL FUND											
					1,190,387		1,190,387	100,000		100,000	
TOTAL CLASS: 40 INTERFUND TRANSFERS/LOANS											
					1,190,387		1,190,387	100,000		100,000	
TOTAL PROGRAM: 0000 UNRESTRICTED											
	1,859,691		1,880,089		3,254,575		3,255,275	2,266,365		2,266,365	
TOTAL DEPARTMENT: 03 REVENUE											
	1,859,691		1,880,089		3,254,575		3,255,275	2,266,365		2,266,365	

BP WORKSHEET & JUSTIFICATION

FUND: 201 GENERAL BONDED DEBT FUND
DEPT: 03 REVENUE
PROGRAM: 0000 UNRESTRICTED

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

301 BEGINNING WORKING CAPITAL

306 INTEREST ON DELINQUENT TAXES

311 PROPERTY TAXES - CURRENT YEAR

VOTER APPROVED PROPERTY TAXES TO REPAY BONDED DEBT WHICH IS OUTSIDE OF THE CITY'S MAXIMUM TAX RATE. TAX RATES FOR THE GO BOND DEBT ARE AS FOLLOWS:
FY 2013-14 $0.2290 FOR THE LIBRARY BUILDING
FY 2014-15 $0.1954 FOR THE LIBRARY BUILDING
FY 2015-16 $0.2002 FOR THE LIBRARY BUILDING
FY 2016-17 $0.1915 FOR THE LIBRARY BUILDING
FY 2017-18 $0.1749 FOR THE LIBRARY BUILDING AND $0.0304 FOR THE NEW PUBLIC SAFETY BUILDING TOTAL FOR FY 2017-18 $0.2053
FY 2018-19 $0.1109 FOR THE LIBRARY BUILDING AND $0.0944 FOR THE NEW PUBLIC SAFETY BUILDING FOR A TOTAL COMBINED LEVY OF $0.2053. THIS IS THE LAST YEAR OF DEBT SERVICE ON THE LIBRARY BONDS AS THEY MATURE IN FY2018-19 ON JUNE 1, 2019

312 PROPERTY TAXES - PRIOR YEARS

384 INVESTMENT INTEREST EARNINGS

INTEREST EARNINGS IS BASED ON AVAILABLE CASH BALANCES AND INTEREST RATES:
FY 15-16 BUDGETED INTEREST EARNINGS ARE BASED UPON .50%
FY 16-17 BUDGETED INTEREST EARNINGS ARE BASED UPON .55%
FY 17-18 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.10%
FY 18-19 BUDGETED INTEREST EARNINGS ARE BASED UPON 1.75%

389 MISCELLANEOUS REVENUES

411 TRSFRS FROM GENERAL FUND

FY 2017-18 AND FY 2018-19 REFELCTS A TRANSFER IN FROM THE GENERAL FUND TO ASSIST WITH THE 2017 PUBLIC SAFETY BUILDING GENERAL OBLIGATION BOND ISSUE'S DEBT SERVICE DURING THE TWO YEAR OVERLAP WITH THE EXISTING LIBRARY BUILDING GO BOND DEBT SERVICE. THE OVERLAP PERIOD ENDS IN FY 2018-19 AS THE LIBRARY BONDS MATURE ON JUNE 30, 2019.

BP WORKSHEET & JUSTIFICATION

FUND: 201 GENERAL BONDED DEBT FUND
DEPT: 20 FINANCE DEPARTMENT
PROGRAM: 0001 DEBT SERVICE

OBJ	2016 - ACTUAL		2017 - ACTUAL		2018 BUDGETED		2018	2019 - RECOMD		2019 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	EST AMT	AMOUNT	FTE	AMOUNT	FTE
CLASS: 20 DEBT SERVICE											
707 BOND PRINCIPAL 2005 GO REFUND	1,450,000		1,530,000		1,480,000		1,480,000	1,000,000		1,000,000	
712 BOND INTEREST 2017 GO					1,485,511		1,485,511	1,130,622		1,130,622	
736 BOND INTEREST 2005 GO REFUND	273,000		200,500		124,000		124,000	50,000		50,000	
TOTAL CLASS: 20 DEBT SERVICE	1,723,000		1,730,500		3,089,511		3,089,511	2,180,622		2,180,622	
CLASS: 30 FUND BAL/CONTINGENCY/RESERVES											
992 UNAPPROPRIATED ENDING FUND BAL					165,064			85,743		85,743	
TOTAL CLASS: 30 FUND BAL/CONTINGENCY/RESERVES					165,064			85,743		85,743	
TOTAL PROGRAM: 0001 DEBT SERVICE	1,723,000		1,730,500		3,254,575		3,089,511	2,266,365		2,266,365	
TOTAL DEPARTMENT: 20 FINANCE DEPARTMENT	1,723,000		1,730,500		3,254,575		3,089,511	2,266,365		2,266,365	
TOTAL FUND: 201 GENERAL BONDED DEBT FUND	1,723,000		1,730,500		3,254,575		3,089,511	2,266,365		2,266,365	

BP WORKSHEET & JUSTIFICATION

FUND: 201 GENERAL BONDED DEBT FUND
DEPT: 20 FINANCE DEPARTMENT
PROGRAM: 0001 DEBT SERVICE

OBJ	OBJECT DESCRIPTION
	JUSTIFICATIONS

707 BOND PRINCIPAL 2005 GO REFUND

PRINCIPAL DEBT SERVICE ON 2005 LIBRARY REFUNDING BONDS. THIS IS THE LAST PRINCIPAL PAYMENT ON THE LIBRARY BONDS AS THEY MATURE IN FY 2018-19 WITH THE FINAL DEBT SERVICE PAYMENT ON JUNE 1, 2019. $1,000,000

712 BOND INTEREST 2017 GO

INTEREST DEBT SERVICE ON 2017 PUBLIC SAFETY CENTER GO BONDS. $1,130,622
THE BONDS MATURE IN FY 2018-19. PRINCIPAL PAYMENTS BEGIN IN FY 2020-21

736 BOND INTEREST 2005 GO REFUND

INTEREST DEBT SERVICE ON 2005 LIBRARY REFUNDING BONDS. THIS IS THE LAST INTEREST PAYMENT ON THE LIBRARY BONDS AS THEY MATURE IN FY 2018-19 WITH THE FINAL DEBT SERVICE PAYMENT ON JUNE 1, 2019. $50,000

992 UNAPPROPRIATED ENDING FUND BAL