

City of Belle Isle

Finance 101



Finance Manager

- Responsible for the daily financial operations of the City
 - General Accounting
 - Financial and Statistical Reporting
 - Financial Reports
 - Budgeting
 - Payroll / Human Resources
 - Accounts Payable
 - Accounts Receivable



What do we follow?

- Generally Accepted Accounting Principles (GAAP)
- Government Accounting Standards Board (GASB)
- Uniform Accounting System Manual
 - Uniform classification of accounts
 - Provides consistency with other local reporting entities
- Adopted Budget

Fiscal Year

- We operate on a October 1 – September 30 fiscal year.
 - We are currently in FY 15/16.



Fund Accounting

- What is a fund?
 - A fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions.
 - Think of each fund as a **separate “company”**.
- City of Belle Isle currently has five funds:
 - 001 - General Fund
 - 102 - Transportation Impact Fee Funds
 - 103 - Stormwater Fund
 - 104 - Law Enforcement Education Fund
 - 201 - Charter Debt Service Fund

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

Bank Accounts

- Centerstate Bank
 - Operating: Fund 001, 102, 103, 104
 - Reserves: Prior year reserves from CAFR for fund 001, 102, 103, 104 minus any use of fund balance in current budget year
 - Payroll: In & out for payroll checks/direct deposits; \$ 0.00 balance held in account
 - Charter Account: Rent Revenue in and Bond payments out
 - Line of Credit: \$ 750,000 (if needed, have never utilized)
- Regions Bank
 - Additional Charter Accounts such as project fund, dsf reserve, dsf interest, renewal & replacement, sinking fund

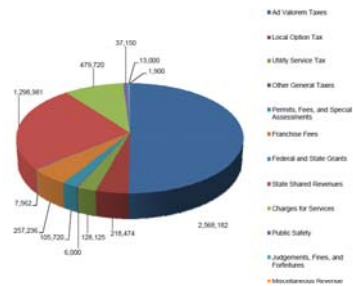
Fund 001: General Fund

- Accounts for all financial resources not accounted for and reported in another fund.
 - The main fund of the City.
 - This fund is where the bulk of the City’s money is held and where the most activity occurs.

Fund 001: General Fund

• Revenues

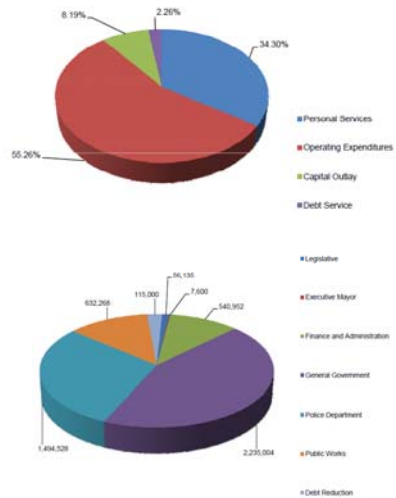
- Ad Valorem Tax – Based on millage rate of 4.4018
- Local Option Gas Tax
- Utility Service Tax – Electricity / Propane
- Communications Services Tax
- Solid Waste Franchise Fees
- Solid Waste Residential Fees
- State Shared Revenue
- Alcoholic Beverage License Tax
- Half-Cent Sales Tax
- Community Development (Building Permits, Zoning, Rentals, Occupational Licenses)
- Public Safety (Moving Violations, Parking Violations, Finger Printing Fees)
- Grants (OCPS SRO Grant, Byrne Grant)



Fund 001: General Fund

- Expenditures

- Personal
 - Salaries
 - Payroll Taxes
 - Insurances
- Operating
 - Professional Services
 - Repairs
 - Memberships
 - Office Supplies
 - Uniforms
 - Fuel
 - Etc. etc. etc.
- Capital
 - Equipment
 - Vehicle s
 - Sidewalks
 - Street Resurfacing
- Departments
 - 511: City Council
 - 512: Mayor
 - 513: Finance/City Manager/City Clerk/Admin/Code Enforcement
 - 519: General Government
 - 521: Police
 - 541: Public Works



Special Revenue Funds

- Account for proceeds of **specific revenue** sources that are *restricted* to expenditure for specified purposes other than debt service or capital projects.
 - Fund 102: Transportation Impact Fee Fund
 - Fund 103: Stormwater Fund
 - Fund 104: Law Enforcement Education Fund

Fund 102: Transportation Impact Fee Fund

- Special Revenue Fund
- This fund is used to collect impact fees on new development.
- Funds are restricted for use in funding road construction directly related to new growth.



Fund 102: Transportation Impact Fee Fund

- Revenues
 - Impact Fees paid on new construction
 - Belle Isle Code Sec. 46-194
 - \$ 1,431 per new residential dwelling unit
- Expenditures
 - None currently budgeted

Fund 103: Stormwater Fund

- Special Revenue Fund
- This fund is used to account for stormwater management operations and related capital improvements.
- Stormwater fee increased from \$48 to \$100 for FY 2015-2016.

LEVYING AUTHORITY	NON-AD VALOREM ASSESSMENTS
	AMOUNT
5450 BELLE ISLE STORMWATER	\$100.00



Fund 103: Stormwater Fund

- Revenues
 - Stormwater Service Charge
 - Stormwater fee paid on tax bills
 - Majority of revenue received November through January when tax bills are due
- Expenditures
 - NPDES
 - Yardwaste Disposal, Field Collection, NPDES Fee, Street Sweeper Repairs/Maintenance
 - Lake Conservation
 - Aquatic Weed : Waterway Maintenance, Beach Raking, Outfall Maintenance, etc.
 - Stormwater Repairs & Maintenance
 - Pump Repairs, Drain Repairs, Swale Repairs
 - Capital Improvements
 - Baffle Boxes, Leaf Baskets, Street Sweeper, Drainage Projects (Gene Polk Park, Perkins Boat Ramp, McCawley Ct.)

Fund 104: Law Enforcement Education Fund

- Special Revenue Fund
- This fund is to account for \$ 2.00 court cost against persons convicted for violations of criminal statutes.
 - Florida Statutes 318.18(11)(d) and 938.15
- Funds must be used to educate and train law enforcement personnel.



Fund 104: Law Enforcement Education Fund

- Revenues
 - Fines
- Expenditures
 - Training costs

Debt Service Fund

- To account for financial resources that are *restricted, committed, or assigned* to expenditure for principal and interest.
 - Fund 201: Charter Debt Service Fund

Fund 201: Charter Debt Service Fund

- This fund was established to account for the lease revenue received from the Charter School
- Lease revenue is used to:
 - Pay the debt service on the 2012 Lease Revenue Bond
 - Provide common area maintenance and improvements for the leased properties

Fund 201: Charter Debt Service Fund

- Revenues
 - Rent Revenue
- Expenditures
 - Bond Payments
 - Principal and Interest
 - Maintenance
 - \$ 100,000 budgeted for “landlord” maintenance items

Reserves? Fund Balance? Savings?

- These words are all interchangeable.
- City of Belle Isle Reserves/Fund Balance @ 9/30/15
 - General Fund 001: \$ 2,130,542
 - Transportation Impact Fund 102: \$122,974
 - Stormwater Fund 103: \$ 500,623
 - Law Enforcement Education Fund 104: \$ 14,822
 - Charter Debt Service Fund 201: \$ 1,723,108

Fund Balance - Is it Restricted?

	General Fund	Debt Service Fund	Cornerstone Charter High School	Cornerstone Charter Academy	Total Nonmajor Funds	Total Governmental Funds
Fund Balances:						
Nonspendable	520	-	48,196	75,633	150	124,499
Restricted	-	1,723,108	350,048	1,495,386	638,269	4,206,811
Unassigned	2,130,022	-	-	-	-	2,130,022
Total fund balances	2,130,542	1,723,108	398,244	1,571,019	638,419	6,461,332

Nonspendable – Funds not in spendable form (inventories, prepaid items, long term notes)

Restricted – can be spent only for specific purposes stipulated

Assigned – amounts *intended* to be used by the government for specific purposes.

Unassigned – the residual classification for the general fund and includes all amounts not contained in other classifications. Available for any purpose.

Reserves? Fund Balance? Savings?

- Common question: How much do we have in reserves *right now*?
 - During the fiscal year, we follow our adopted budget. Therefore, our reserves *right now* can be determined by looking at the amount in reserves at the end of the last fiscal year and adding/subtracting however much was decided in our current year adopted budget to add to or use from reserves.

General Fund Reserves *Right Now*

- The ending fund balance/reserves in General Fund at the end of FY 14/15 was \$ 2,130,542.
 - (FY14/15 CAFR, Page 13)

Fund Balances:		General Fund
Total fund balances	2,130,542	↓

- In our adopted FY 15/16 budget, we predicted we would add \$ 40,563 to our fund balance.
 - (FY 15/16 Adopted Budget, Page 8)

FUND	GENERAL FUND (2015)
Expected Beginning Fund Balance at October 1, 2015	1,096,601
Appropriation TO (FROM) Fund Balance	40,563
Projected Ending Fund Balance at September 30, 2016	<u>1,739,214</u>

- Therefore, our General Fund reserves *right now* can be assumed to be \$ 2,171,105
- Note: The projected fund balance in our adopted budget is just that, projected. We don't have a final number until our CAFR is completed.

Recommended Reserves

- Our auditors and the Florida League of Cities have suggested we maintain 20% of our annual general fund expenses for reserves.
- Per the 9/30/15 CAFR, our general fund balance increased to 45% of 2015 expenditures (5.1 months cash on hand)



What about the Charter School?

- Most invoices the City receives for the Charter school are sent to Academica for payment
- Revenue from the school is based on student count (currently 1350 students). We receive \$700/student annually.
- We also receive from Academica:
 - \$ 14,995.75 quarterly for Property Insurance
 - \$ 900 monthly for Landscaping/Lawn Maintenance
 - \$ 37,000 annually for School Resource Officer (SRO)

Debt

- Revenue Bonds
 - FMLC¹ 2006 Bond: Capital Improvements (Nela Bridge)
 - Maturity Date 10/1/2026
 - P&I remaining at 9/30/15: \$ 1,249,739
 - Secured by non-ad valorem revenue
 - 2012 Bond: Charter School Purchase
 - Maturity Date 10/1/2042
 - P&I remaining at 9/30/15: \$ 19,502,675
 - Secured by payment of base rent to the City
 - Important Note :This bond is payable solely out of the pledged revenues and neither the property, the full faith and credit, nor the taxing power of the City, is pledged as security for payment of the bond.
- Capital Leases
 - PD Vehicles

¹FMLC: Florida Municipal Loan Council

Accounts Payable Process

- Purchase orders and invoices are approved by the City Manager and submitted to Finance
- Finance keys in the invoices and gives batch and checks to the City Manager for approval
- Checks are issued bi-weekly or as needed
- Each check requires two signatures
 - Signors include Council members and City Manager
- Each batch (check or electronic) requires one Council signature, City Manager and Finance Manager signature

Budget

- The budget is our financial plan of all city funds and activities for the fiscal year
- The City Manager submits budget to Council on or before the first council meeting in August
- Two public hearings are held in September to adopt budget, millage rate, and Capital Improvement Plan (CIP)
 - The first hearing is advertised on the TRIM notices sent out by OCPA and the second hearing is advertised in the Orlando Sentinel and on our City website



Budget: Capital Improvement Plan (CIP)

- Five year plan that is adopted with the annual budget
- Identifies major projects
- Acts as a link between the annual budget and the strategic plan

CITY OF BELLE GLLE FISCAL YEAR 2015-2016 BUDGET		FIVE YEAR CAPITAL IMPROVEMENT PLAN 2015 - 2020					
Project Name/Description	Project Total	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Start
General Fund	90,000	0.00	0.00	0.00	0.00	0.00	541
City Hall Improvements	25,000	0.00	0.00	0.00	0.00	0.00	541
Gene Park Park Drainage Project	180,000	180,000	--	--	--	--	541
Public Works Road Repair Drainage Project	80,000	80,000	--	--	--	--	541
McClintock St. Parking & Drainage	24,000	24,000	--	--	--	--	541
Street Renovation	117,000	--	--	--	117,000	--	541
Street Renovation	280,000	--	--	--	--	--	541
Street Renovation	98,000	--	98,000	--	--	--	541
Street Renovation	280,700	--	280,700	--	--	--	541
Street Renovation	187,700	--	--	187,700	--	--	541
Street Renovation	147,175	--	--	147,175	--	--	541
Street Renovation	180,000	--	--	--	180,000	--	541
Street Renovation	160,000	--	160,000	--	--	--	541
Street Renovation	160,700	--	--	--	160,700	--	541
	\$ 2,702,000	\$ 540,000	\$ 1,100,000	\$ 200,000	\$ 840,000	\$ 540,000	

What is a CAFR?

- Comprehensive Annual Financial Report
- Produced by Finance and our auditors McDirmit Davis
- Why is it not available until March/April?
 - The fiscal year ends on September 30th. However, that doesn't mean that everything is recorded and processed on that date. The report is produced after our annual audit (usually in December) and once the lengthy process of compiling the financial statements has been completed.

Breaking down the CAFR

- Four Sections
 - **Introductory Section**
 - Contains basic information including table of contents, letter of transmittal and organizational chart
 - **Financial Section**
 - Independent Auditor's Report
 - Management's Discussion and Analysis
 - Basic Financial Statements
 - Required Supplementary Information
 - Combining and Individual Fund Financial Statements and Schedules
 - **Statistical Section**
 - Financial trends, revenue and debt capacities, demographic and operating information
 - **Internal Control and Compliance Section**
 - Contains the auditor's report

CAFR: Financial Section

- Balance Sheet (Page 13 of 2015 CAFR)
 - Shows all funds and Cornerstone component units
 - Assets, Liabilities and Fund Balances

CITY OF BELLE ISLE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
 September 30, 2015

	General Fund	Debt Service Fund	Cornerstone Charter High School	Cornerstone Charter Academy	Total Nonmajor Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 2,038,820	\$ 1,987,991	\$ 402,276	\$ 1,773,255	\$ 638,289	\$ 6,840,811
Investments	33,296	-	-	-	-	33,296
Due from other funds	-	1,113	7,500	-	-	8,613
Due from other governments	160,599	35,113	41,866	86,100	-	303,645
Cash with fiscal agent	-	191,468	-	-	-	191,468
Prepaid items	520	-	48,196	75,633	150	124,499
Total assets	\$ 2,233,192	\$ 2,215,683	\$ 499,838	\$ 1,914,988	\$ 638,419	\$ 7,502,727
Liabilities:						
Accounts payable	\$ 79,973	\$ -	\$ -	\$ 22,233	\$ -	\$ 102,206
Due to other funds	1,113	-	-	7,500	-	8,613
Matured bonds payable	-	135,000	-	-	-	135,000
Matured interest payable	-	281,762	-	-	-	281,762
Accrued liabilities	21,564	-	101,594	314,236	-	437,394
Unearned revenue	-	75,815	-	-	-	75,815
Total liabilities	102,650	492,577	101,594	343,969	-	1,040,790
Fund Balances:						
Nonspendable	520	-	48,196	75,633	150	124,499
Restricted	-	1,723,108	350,043	1,495,396	638,289	4,206,811
Unassigned	2,130,022	-	-	-	-	2,130,022
Total fund balances	2,130,542	1,723,108	398,244	1,571,019	638,419	6,461,332
Total Liabilities and Fund Balances	\$ 2,233,192	\$ 2,215,683	\$ 499,838	\$ 1,914,988	\$ 638,419	\$ 7,502,727

CAFR: Financial Section

- Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds (Page 14 of 2015 CAFR)
 - Shows all funds and Cornerstone component units
 - Revenues, Expenditures, Other Financing Sources (Uses) and Beginning and Ending Fund Balances

CITY OF BELLE ISLE, FLORIDA
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCES
 GOVERNMENTAL FUNDS**
 Year Ended September 30, 2015

	General Fund	Debt Service Fund	Cornerstone Charter High School	Cornerstone Charter Academy	Total Revenue Funds	Total Governmental Funds
Revenues:						
Taxes:						
Property taxes	\$ 2,508,028	\$ -	\$ -	\$ -	\$ -	\$ 2,508,028
Franchise and utility	452,110	-	-	-	-	452,110
Licenses and permits	129,175	-	-	-	-	129,175
Intergovernmental	1,524,848	-	2,523,334	6,718,854	8,767,036	10,814,000
Charges for services	549,205	10,000	-	186,147	745,352	891,100
Fees and fines	4,623	-	-	-	-	4,623
Other nonfundraising	2,332	213	-	-	2,545	2,545
Investment income	14,427	228,882	20,242	90,117	453,668	453,668
Miscellaneous	2,212,328	947,113	1,441,884	6,839,428	11,420,753	11,420,753
Total revenues	8,233,326	947,113	2,461,884	6,839,428	18,481,751	18,481,751
Expenditures:						
General government:						
Council	389,280	-	-	-	-	389,280
Public safety	2,632,163	-	-	-	-	2,632,163
Physical environment	1,889,841	10,000	-	-	-	1,899,841
Human Services	-	-	2,437,104	6,384,264	8,821,368	8,821,368
Debt service	-	-	-	-	-	-
Finance	116,248	195,880	-	-	-	312,128
Interest and other charges	236,822	393,324	-	-	-	630,146
Total expenditures	4,974,354	589,204	2,437,104	6,384,264	14,385,126	14,385,126
Change in fund balances	3,258,972	357,909	104,780	555,164	4,276,825	4,096,625
Other financing (use of funds):						
Capital assets	21,888	-	-	-	-	21,888
Total other financing sources	21,888	-	-	-	-	21,888
Net change in fund balances	3,280,860	357,909	104,780	555,164	4,308,713	4,118,253
Fund balances - beginning	1,943,120	1,462,211	288,884	1,175,465	4,869,680	4,869,680
Fund balances - ending	\$ 5,224,020	\$ 1,820,120	\$ 393,664	\$ 1,730,629	\$ 9,178,433	\$ 8,987,933

City of Belle Isle Website - Finance

- <http://www.cityofbelleislefl.org/#!/finance/clcl>

Monthly Reports: Posted to Website

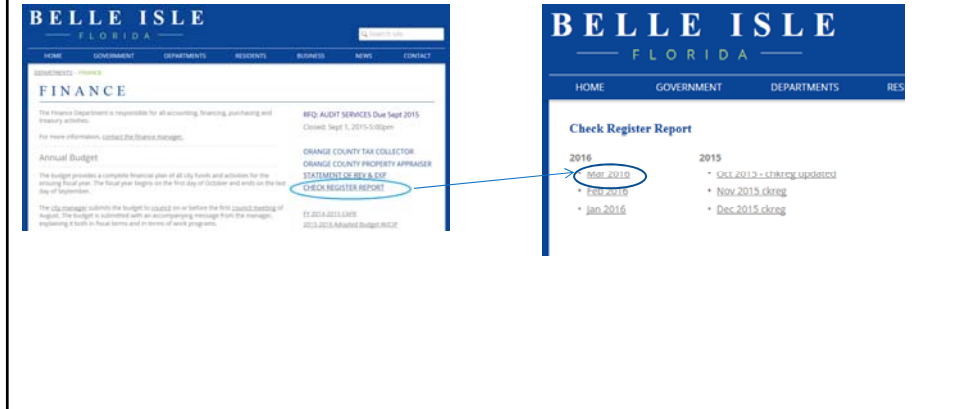
- Statement of Revenues & Expenditures

April 5, 2016 02:19 PM CITY OF BELLE ISLE Statement of Revenue and Expenditures Page No: 1

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
001-311-100	AD VALOREM TAX	0.00	2,588,182.00	0.00	2,319,071.87	0.00	249,110.13-	90
001-312-410	LOCAL OPTION GAS TAX	0.00	218,474.00	0.00	90,750.83	0.00	127,723.17-	42
001-314-100	UTILITY SERVICE TAX - ELECTRICITY	0.00	138,125.00	0.00	72,487.42	0.00	65,637.58-	52
001-316-000	LOCAL BUSINESS TAX - OCCUPATIONAL LICENSES	25.00	6,000.00	0.00	7,210.29	0.00	1,210.29	120
001-321-000	BUILDING PERMITS	0.00	85,000.00	0.00	106,204.19	0.00	21,204.19	125
001-323-200	FRANCHISE FEE - TELECOMMUNICATIONS	0.00	242,236.00	0.00	57,230.91	0.00	185,005.09-	40
001-323-400	FRANCHISE FEE - GAS	0.00	2,000.00	0.00	2,810.14	0.00	810.14	141
001-323-700	FRANCHISE FEE - SOLID WASTE	0.00	14,000.00	0.00	11,732.25	0.00	2,267.75-	84
001-329-000	ZONING FEES	0.00	8,000.00	0.00	26,748.28	0.00	18,748.28	334
001-329-100	PERMITS - GARAGE SALE	0.00	233.00	0.00	300.00	0.00	67.00	136
001-329-130	BOAT RAMPS - DECAL AND REG	0.00	500.00	0.00	165.00	0.00	335.00-	33
001-329-900	TREE REMOVAL	0.00	2,000.00	0.00	1,975.50	0.00	24.50-	99
001-330-000	IMPACT FEES - RESIDENTIAL - SCHOOL	0.00	0.00	0.00	5,683.95	0.00	5,683.95	0
001-334-400	OCPS - SRD GRANT	0.00	7,562.00	0.00	0.00	0.00	7,562.00-	0
001-334-500	BYRNE GRANT - TRAFFIC CONTROL BSPO	0.00	0.00	0.00	0.00	0.00	0.00	0
001-334-510	BYRNE GRANT-TECHNOLOGY UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00	0
001-334-530	BYRNE GRANT - TECHNOLOGY UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00	0
001-334-600	FOOT GRANT - ELECTRONIC TRAFFIC IMPRINT	0.00	0.00	0.00	8,170.00	0.00	8,170.00	0
001-335-120	STATE SHARED REVENUE	0.00	292,259.00	0.00	140,985.72	0.00	151,273.28-	48
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	0.00	1,000.00	0.00	48.94	0.00	951.06-	5
001-335-180	HALF-CENT SALES TAX	0.00	1,005,722.00	0.00	407,709.62	0.00	598,012.38-	41
001-337-200	SRD - CHARTER CONTRIBUTION	0.00	37,000.00	0.00	0.00	0.00	37,000.00-	0
001-341-900	CHARITABLE FEES	0.00	0.00	0.00	280.00	0.00	280.00	0
001-342-900	FINGER PRINTING FEES - OTHER	0.00	150.00	0.00	840.00	0.00	690.00	560
001-343-410	SOLID WASTE FEES - RESIDENTIAL	0.00	468,520.00	0.00	432,858.27	0.00	35,661.73-	92
001-343-800	SERVICE CHARGE - OTHER PHYSICAL ENV	0.00	10,000.00	0.00	1,400.00	0.00	8,600.00-	10
001-347-400	SPECIAL EVENTS - SERVICE CHARGE	0.00	0.00	0.00	11.00	0.00	11.00	0
001-351-000	JUDGMENT & FINES	0.00	500.00	0.00	0.00	0.00	500.00-	0
001-351-100	JUDGMENT & FINES - MOVING VIOLATIONS	0.00	12,000.00	0.00	10,568.99	0.00	1,431.01-	91
001-358-200	SEIZED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0
001-358-210	EVIDENCE CONVERSION	0.00	0.00	0.00	167.47	0.00	167.47	0
001-359-000	JUDGMENT & FINES - PARKING VIOLATIONS	0.00	500.00	0.00	135.00	0.00	365.00-	27
001-362-100	INTEREST - GENERAL FUND	0.00	400.00	0.00	1,289.44	0.00	889.44	350
001-362-000	RENTAL PROPERTY	0.00	10,000.00	0.00	1,050.00	0.00	8,950.00-	10
001-364-000	DISPOSITION OF FIXED ASSETS	2,000.00	0.00	0.00	2,700.00	0.00	700.00	0
001-366-000	CONTRIBUTIONS & DONATIONS	0.00	500.00	0.00	0.00	0.00	500.00-	0

Monthly Reports: Posted to Website

- Detailed Check Register



April 5, 2016
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CITY OF BELLE ISLE
Check Register By Check Date

Page No: 1

Range of Checking Accts: OPERATING To Last Range of Check Dates: 03/01/16 to 03/31/16
 Report Type: All checks Report Format: Detail Check Type: Computer: Y Manual: Y 01r Deposit: Y

Check #	Check Date	Vendor	Item	Description	Amount Paid	Charge Account	Account Type	Reconciled/Void	Ref Num
PO #								Contract	Ref Seq Acct
OPERATING Operating Account									
6792	03/02/16	ACWREC	1	ACE WRECKER SERVICE					356
16-00490			1	TOW FOR RECOVERED STOLEN VEHIC	50.00	001-521-00-4900	Expenditure		13 1
OTHER CURRENT CHARGES									
6793	03/02/16	ADVANCEA	1	ADVANCEA ADVANCE AUTO PARTS					356
16-00486			1	MARINE OUTBOARD OIL	19.89	001-521-00-4920	Expenditure		9 1
16-00487			1	WIPER BLADES VEH 201	23.58	001-521-00-4610	Expenditure		10 1
16-00500			1	BATTERIES FOR KEYLESS ENTRY	14.51	001-521-00-4610	Expenditure		23 1
REPAIRS AND MAINTENANCE - VEHICLES									
REPAIRS AND MAINTENANCE - VEHICLES									
57.98									
6794	03/02/16	ARROW	1	ARROW LOCKSMITH, CO.					356
16-00496			1	CITY HALL LOCK CHANGE OUT	1,149.42	001-519-00-4600	Expenditure		19 1
REPAIRS & MAINTENANCE									
6795	03/02/16	CDW	1	CDW GOVERNMENT LLC					356
16-00489			3	BROTHER P1 ROLLS CASE W/DECU	210.00	001-521-00-6400	Expenditure		12 1
16-00502			1	BROTHER P1 ROLL CASE W/DECU	630.00	001-521-00-6400	Expenditure		25 1
MACHINERY & EQUIPMENT									
MACHINERY & EQUIPMENT									
840.00									
6796	03/02/16	DRAGE	1	DEBAUBIEN, KNIGHT, SIMMONS,					356
16-00497			1	SERVICES THRU 1/31/16	16.50	001-519-00-3110	Expenditure		20 1
LEGAL SERVICES									
6797	03/02/16	EXPRESS		EXPRESS EMPLOYMENT PROFESSIONA					356

Insurance for Council/Mayor

- For newly elected, you are eligible for dental/vision insurance beginning June 1.
 - City pays 100% dental and vision insurance for you. You can elect to cover dependents as well and cost must be remitted to City each month.
- Annually, open enrollment is in September for October 1.

Thank you!