City of Cedar Rapids, Iowa

Fiscal Year 2019 Budget
Detailed Financial Reports
Book 2

CEDAR RAPIDS
City of Five Seasons

Business Units

A business unit is an organizational entity that maintains its own transaction data. The City of Cedar Rapids recognizes the following two business units:

☐ City of Cedar Rapids

☐ Cedar Rapids/Linn County Solid Waste Agency

CITY OF CEDAR RAPIDS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	90,118,037	92,272,767	93,002,954	98,137,378	102,999,807	4,862,429	
Property Tax Levy - Delinquent	401101	86,132	32,924	32,233	-	-	-	
TIF Prop Tax Levy - Current	401102	13,476,880	10,333,318	9,719,785	6,027,749	10,019,490	3,991,741	
TIF Prop Tax Levy - Delinquent	401103	43,131	71,342	14,364	-	-	-	
Other Taxes	401104	22,773,042	21,735,351	23,872,087	21,450,000	22,200,000	750,000	
Franchise Tax	401106	6,666,465	6,978,250	9,651,657	9,266,000	9,651,000	385,000	
		133,163,687	131,423,952	136,293,080	134,881,127	144,870,297	9,989,170	7%
Licenses & Permits								
Liquor Licenses	411001	197,094	190,786	189,391	170,000	170,000	-	
Cigarette Licenses	411002	11,700	11,550	11,650	10,500	10,500	-	
Building Permits	411007	1,509,114	1,602,144	1,531,123	1,552,809	1,552,809	-	
Plumbing Permits	411008	159,536	138,780	138,906	164,000	164,000	-	
Electrical Permits	411009	240,023	233,789	255,618	252,000	252,000	-	
Sign Permits	411010	20,053	15,817	20,434	19,000	19,000	-	
Right of Way Permits	411011	122,570	169,795	213,282	68,000	68,000	-	
Mechanical Permits	411012	138,085	130,164	148,214	134,000	134,000	-	
Other Licenses	411013	76,702	62,769	63,409	50,000	50,000	-	
Other Permits	411014	56,738	60,595	71,810	52,400	88,640	36,240	
		2,531,615	2,616,190	2,643,836	2,472,709	2,508,949	36,240	1%
Intergovernmental Grants								
Federal Operating	421001	37,128,485	59,310,358	34,244,057	11,540,991	10,858,616	(682,375)	
Federal Capital	421003	23,819,506	6,436,879	12,302,710	17,135,962	21,791,570	4,655,608	
Sec 8 Fraud Recovery	421005	25,167	19,779	77,978	-	-	-	
Transportation Program Revenue	421006	72,209	63,897	43,366	75,000	50,000	(25,000)	
State Operating	422001	6,666,518	7,942,944	6,583,153	736,948	786,948	50,000	
State Capital	422002	9,119,085	11,429,726	11,384,179	12,723,501	16,785,380	4,061,879	
Road Use Tax	422102	13,776,749	15,465,797	16,107,446	14,200,000	16,100,000	1,900,000	
State Comm Indus Backfill	422104	2,800,597	4,196,383	3,892,812	3,772,092	3,237,353	(534,739)	
Local Govt Grants	423000	2,281,743	1,793,602	1,000,771	520,250	1,228,500	708,250	
Community Credits	423001	115,257	-	-	-	-	-	
		95,805,316	106,659,364	85,636,472	60,704,744	70,838,367	10,133,623	17%
Charges for Services								
Court Cost, Fees, & Charges	431001	2,022	17	123	-	-	-	
Recording Fees	431002	3,529	3,858	11,376	2,070	2,070	-	
Laboratory Fees	431003	12,262	11,678	8,328	12,000	9,000	(3,000)	
Zoning & Subdivision Fees	431004	84,505	116,641	87,064	31,500	31,500	-	
Sale of Maps / Publications	431005	2,595	721	1,707	4,030	4,030	-	
Printing & Duplicating of Form	431006	54,915	49,910	47,231	45,500	45,500	-	
Admin Charges - City Mgr Depts	431007	39,149,250	40,548,428	42,752,830	34,101,067	35,019,100	918,033	
Property Assessments	431008	341	323	-	-	-	-	
Developer Cost Sharing	431009	-	-	19,968	-	400,000	400,000	
Other Charges for Services	431010	21,826,647	23,938,874	22,082,310	24,147,154	23,248,048	(899,106)	
Admin Charges - Commissions	431011	567,227	535,148	519,586	116,076	161,467	45,391	
Admin Charges - External	431012	2,001,058	2,319,596	2,970,434	2,692,269	2,960,569	268,300	
FMS Environmental Svcs Charges	431013	575,990	573,563	553,438	514,500	174,563	(339,938)	
Special Police Services	431101	561,596	534,746	613,703	584,953	615,534	30,581	
Special Fire Services	431102	341,913	452,041	381,096	320,000	320,000	-	
Protective Inspection Fees	431103	749,302	799,600	823,193	743,000	763,000	20,000	
Burglar Alarm Line Charges	431104	115,750	124,600	126,075	115,000	115,000	-	
Towing Fees	431106	97,560	108,360	108,120	95,000	95,000	-	
Library User Fees - Not Fines	431201	95	-	-	600	600	-	
Vending Sales	431301	36,544	35,975	53,059	34,920	43,350	8,430	
Concession Sales	431302	640,399	749,558	663,100	772,406	708,252	(64,154)	
Registration Fees	431303	573,747	498,068	475,306	512,795	502,895	(9,900)	
Admission Fees	431305	1,113,495	1,457,264	1,301,147	1,345,659	1,268,963	(76,696)	
League Fees	431306	138,838	136,111	128,098	119,260	134,585	15,325	
Tournament Fees	431307	83,143	86,457	68,272	86,625	69,800	(16,825)	
School Fees	431308	8,291	8,563	8,350	10,290	8,400	(1,890)	
Special Fees	431309	43,019	40,751	29,132	45,419	37,050	(8,369)	
Pass Fees	431311	829,092	784,127	790,921	774,011	734,121	(39,890)	
Gift Certificate Sales	431312	1,436	(4,935)	90	-	400	400	
Will Call Fees	431313	107	-	-	-	-	-	
Advertising Income	431314	106,309	123,511	111,041	128,500	126,000	(2,500)	
Animal Control & Shelter Fees	431401	140,767	137,172	133,949	140,000	140,000	-	
Snow/Weed Abatements	431502	21,926	179,705	56,156	64,199	55,823	(8,376)	
Weed Cleaning/Removal Charges	431503	(350)	-	-	-	-	-	
Special Inspection Fees	431601	(185)	250	75	500	500	-	
Waste Water - Service Charge	431700	14,291,961	15,079,895	16,843,877	18,676,608	20,201,159	1,524,551	
Waste Water - Volumetric	431701	5,729,079	5,869,918	6,269,879	7,405,920	7,739,816	333,896	
Special Waste Water Revenue	431702	24,079,601	25,840,559	26,817,895	24,861,759	24,576,000	(285,759)	
Contractual-Waste Wtr Trmnt	431703	3,247,973	3,492,698	4,124,766	3,770,000	3,800,000	30,000	
Hauler - Septic Waste	431705	214,048	241,433	257,240	225,000	240,000	15,000	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Waste Sludge	431706	79,000	40,250	68,250	60,000	60,000	-	
Outside Ser Area Indstry Waste	431707	10,339	828	32,118	5,000	5,000	-	
Shared WPC & Sewer revenue	431708	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(11,600,016)	(1,108,752)	
Water Revenue - Service Charge	431800	7,229,706	7,442,680	7,839,572	8,231,785	8,372,445	140,661	
Water Revenue - Volumetric	431801	22,947,453	23,933,721	24,548,587	25,060,996	25,562,124	501,128	
Sundry Billing Receipts	431802	356,732	253,080	211,628	250,000	225,000	(25,000)	
Turning Water Off & On	431803	594,212	581,386	614,017	600,000	610,000	10,000	
Water Main Extensions	431804	16,224	9,200	12,075	10,000	15,000	5,000	
Daily Parking	431901	60,300	63,000	60,732	63,900	48,300	(15,600)	
Solid Waste Collection Fees	432001	7,839,401	8,199,007	8,444,302	8,570,178	9,040,662	470,484	
Sale of Recycleable	432002	53,688	41,334	40,279	32,750	29,200	(3,550)	
Recycling & Reduction Fees	432003	2,042,746	2,152,689	2,627,850	2,678,930	2,676,484	(2,446)	
Common Use Janitorial, Mtc,	432202	377,751	388,741	418,839	406,710	418,900	12,190	
Common Use Electric	432203	106,964	114,144	131,928	140,406	144,600	4,194	
Terminal Service	432204	56,065	63,958	62,525	50,000	60,000	10,000	
Customer Facility Charge	432205	580,908	577,099	598,186	565,200	579,300	14,100	
Passenger Facility Charge	432206	2,316,348	2,155,291	2,351,085	2,357,600	2,363,100	5,500	
Special Police Services - TSA	432207	-	-	-	43,800	43,800	-	
Fuel Flowage Fee	432208	145,199	68,146	9,993	66,000	62,850	(3,150)	
Fuel Sales - External	432211	537,285	434,309	437,787	524,826	559,433	34,607	
Passenger Fares-Full Adult	432301	538,011	468,519	451,810	460,000	460,000	-	
Passenger Fares - Elder/Disab	432302	225,793	208,585	197,745	210,000	210,000	-	
Passenger Fares - Student	432303	137,103	109,060	100,852	110,000	110,000	-	
Blue Ticket	432307	59,427	62,175	70,331	60,000	60,000	-	
Storm Sewer Transportation Fee	432401	3,875,319	4,137,845	4,690,635	4,400,000	4,672,000	272,000	
Sanitary/Storm Sewer Main Ext	432402	11,600	4,000	15,800	-	-	-	
		160,029,362	168,332,531	173,985,314	166,965,405	169,140,277	2,174,871	1%
Fines & Forfeits								
Court Fines	441000	68,988	96,025	93,250	82,500	82,500	-	
Library Fines	441001	153,991	133,116	99,357	125,000	105,000	(20,000)	
Other Fines & Forfeits	441002	9,533,410	11,804,954	12,155,834	710,000	710,000	-	
		9,756,389	12,034,095	12,348,441	917,500	897,500	(20,000)	-2%
Transfers In								
Operating Transfer In - Inter	483001	103,397,659	111,855,702	102,447,696	87,109,923	89,962,543	2,852,621	
Operating Transfer In - Intra	483002	102,406,650	121,273,249	121,889,535	61,743,128	56,699,699	(5,043,428)	
		205,804,308	233,128,951	224,337,231	148,853,050	146,662,242	(2,190,808)	-1%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	37,450,000	37,155,000	33,940,000	13,395,000	20,000,000	6,605,000	
Revenue Bond Proceeds	485003	16,970,000	18,850,000	23,155,000	32,530,500	32,768,700	238,200	
Premiums on Bonds Sold	485005	3,186,186	4,928,556	4,921,596	-	-	-	
TIF GO Bond Proceeds	485008	-	-	-	-	700,000	700,000	
State Revolving Fund Proceeds	485009	11,920	2,402,080	10,000	-	-	-	
		57,618,106	63,335,636	62,026,596	45,925,500	53,468,700	7,543,200	16%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,144,281	1,706,042	2,001,976	1,206,240	1,256,530	50,290	
Penalties	451001	410,830	379,124	390,670	375,000	395,000	20,000	
Gain (Loss) on Sale of Invest	451002	2,925	180,973	(1,669,701)	-	-	-	
Land Rental	461000	1,041,824	944,821	841,485	808,420	801,900	(6,520)	
Building Rental	461001	4,836,769	5,001,838	5,283,745	5,007,410	6,463,768	1,456,358	
Other Rental	461002	1,077,428	1,284,001	1,225,373	1,145,344	1,223,091	77,747	
Air Rights	461005	34,402	38,119	42,619	31,990	31,990	-	
Vacating Streets & Alleys	461006	4,631	6,308	10,737	900	900	-	
Landing Fees	461007	2,670,481	2,394,048	2,553,788	2,416,980	2,417,230	250	
Hangar Rent	461008	219,736	220,678	213,162	225,091	218,500	(6,591)	
FBO Rent	461009	292,756	293,363	293,680	422,500	530,430	107,930	
Parking Fees	461010	4,816,745	4,705,722	5,141,407	5,445,203	5,445,203	-	
Concession Fees - Restaurant	461011	512,363	513,322	549,643	533,054	550,500	17,446	
Concession Fees - Car Rental	461012	1,478,064	1,532,369	1,570,814	1,568,003	1,604,430	36,427	
Concession Fees - Advertising	461014	63,132	63,963	62,942	60,000	60,000	-	
Concession Fees - Misc	461015	62,602	46,323	49,396	52,000	41,640	(10,360)	
Apron Use Fee	461018	158,551	157,049	153,596	146,876	146,876	-	
Postage / Handling	471001	3,414	4,153	4,194	3,450	3,400	(50)	
Contributions & Donations	471002	5,834,015	3,257,269	2,327,372	901,708	2,487,790	1,586,083	
Sale of Inventory	471003	315,365	369,494	280,342	302,800	251,900	(50,900)	
Damage Recoveries	471004	129,919	284,622	645,442	42,000	67,300	25,300	
Other Miscellaneous Revenue	471005	2,691,235	838,208	1,571,260	1,947,049	570,938	(1,376,111)	
Insurance Premiums	471006	23,517,392	23,798,170	25,968,932	28,186,497	25,302,377	(2,884,120)	
Cash Over (Under)	471007	996	1,458	165	-	-	-	
Special Assessment Charges	471008	331,896	617,096	925,146	342,000	1,060,600	718,600	
Interest / Div - Proprietary	481000	378,194	690,054	1,056,659	481,677	735,660	253,983	
Settlement Reimbursement	481002	214,501	363,203	673,314	-	-	-	
Capital Contributions	481003	2,657,039	5,575,291	4,367,305	987,822	1,066,774	78,952	
Build America interest abate	481004	576,317	545,775	524,138	465,131	-	(465,131)	
Sale of Fixed Assets	482001	2,090,246	1,172,068	2,167,183	351,321	358,730	7,409	
		57,568,049	56,984,922	59,226,785	53,456,465	53,093,457	(363,009)	-1%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Total Revenues		722,276,833	774,515,640	756,497,756	614,176,501	641,479,788	27,303,287	4%
Expenditures								
Personal Services								
Regular Employees	511100	76,390,648	79,240,812	81,323,375	86,743,499	89,657,025	2,913,525	
Temporary/Seasonal Employees	511200	1,764,877	1,740,325	1,797,368	2,226,919	2,382,563	155,644	
Overtime	511300	2,764,480	2,664,841	3,566,075	2,610,951	2,722,322	111,371	
Other Special Pays	511400	2,284,325	2,427,912	2,396,660	2,268,575	2,348,842	80,267	
Leave Accrual	511500	204,557	200,087	267,932	5,000	5,000	-	
Group Insurance	512100	17,958,607	18,054,701	19,306,083	21,559,720	18,756,914	(2,802,806)	
Social Security Contributions	512200	4,540,484	4,674,594	5,018,030	5,361,699	5,573,600	211,901	
Retirement Contribution	512300	27,152,820	12,112,384	12,550,206	12,599,876	13,459,657	859,781	
Unemployment Compensation	512400	149,991	156,353	172,599	10,000	10,000	-	
Workers' Compensation	512500	7,290,506	4,860,002	4,622,979	6,985,046	6,511,603	(473,443)	
Other Employee Benefits	512600	424,919	470,513	(364,434)	(1,311,557)	(821,040)	490,518	
		140,926,213	126,602,524	130,656,872	139,059,729	140,606,487	1,546,758	1%
Discretionary Expenses								
Advertising & Marketing	521100	795,378	848,558	993,368	849,592	840,492	(9,100)	
Architectural Services	521101	211,733	4,551	13,551	-	-	-	
Auditing & Accounting Services	521102	87,279	97,427	94,387	104,000	104,000	-	
Consulting Services	521103	418,095	34,399	-	-	-	-	
Consulting & Technical Service	521104	1,357,594	1,417,918	829,376	2,090,226	633,723	(1,456,503)	
External Contracted Labor	521105	14,758,407	15,670,025	14,902,540	21,561,382	20,921,522	(639,860)	
Health Services	521106	23,578,143	20,901,745	19,572,913	25,440,098	23,019,163	(2,420,935)	
Legal Services	521107	234,332	191,811	128,537	100,728	136,754	36,027	
Other Professional Services	521108	9,131,083	7,489,253	11,896,906	5,255,341	6,027,850	772,509	
External Banking/Financial Fee	521109	615,121	648,428	696,664	695,151	557,201	(137,950)	
Security Services	521110	72,259	63,411	83,259	126,239	120,399	(5,840)	
Management Services	521111	1,037,100	1,216,445	1,235,412	561,731	520,220	(41,511)	
Collection Agency Services	521112	64,864	44,593	32,214	-	-	-	
Computer Hardware	522100	258,880	292,429	368,544	425,280	389,930	(35,350)	
Computer Software Maintenance	522101	1,764,063	1,559,767	1,993,206	2,169,530	2,374,034	204,504	
IT Services - External	522102	425,434	361,547	320,417	383,212	361,392	(21,820)	
Radio Maintenance	522103	440,175	619,003	709,144	837,496	862,660	25,163	
Building & Grounds Services	522104	1,961,407	2,167,399	3,326,471	2,112,835	1,655,295	(457,540)	
Equip/Furniture/Fixtures Serv	522105	350,478	778,248	720,290	603,425	703,195	99,770	
Vehicles & Rolling Equip Serv	522106	694,714	1,063,864	1,041,100	684,802	691,352	6,550	
NonCapitalized Project Expense	522110	1,778,599	2,008,088	1,861,262	-	3,600	3,600	
Fiber Optic Network	523101	1,755	231	-	-	-	-	
Landfill Fees	523102	1,293,418	1,358,604	1,582,064	1,996,040	2,105,080	109,040	
Recycling Fees	523104	9,431	7,648	4,554	19,375	13,615	(5,760)	
Sewer Services	523105	85,297	87,898	75,497	75,000	80,000	5,000	
Steam	523106	(59)	-	-	-	-	-	
Phone Services	523107	672,070	568,739	570,928	633,123	615,392	(17,731)	
Water	523108	345,005	359,650	352,762	358,450	385,600	27,150	
Rental of Equip & Vehicles	524101	439,280	509,427	713,499	210,927	244,300	33,373	
Appraisal, Recording, Abstract	525100	34,127	29,670	15,796	150	23,150	23,000	
Feeding/Boarding Prisoners	525101	6,600	8,000	8,275	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	524,425	487,698	430,631	512,994	442,194	(70,800)	
Other Insurance	525105	376,148	506,738	499,914	500,550	320,646	(179,904)	
Other Purchased Services	525106	546,634	974,996	1,220,326	21,250	21,250	-	
Ammunition, Targets, & Firearm	531100	75,186	94,459	97,273	104,284	104,284	-	
Animal Supplies	531101	73,214	66,413	71,748	77,750	79,470	1,720	
Awards & Recognition	531102	21,214	21,140	27,164	24,595	31,195	6,600	
Books & Subscriptions	531103	877,358	741,316	649,974	674,220	695,670	21,450	
Chemical Supplies	531104	4,236,847	4,415,614	5,098,715	4,931,473	4,958,448	26,975	
Cleaning & Janitorial Supplies	531105	196,770	241,509	209,601	151,137	159,109	7,973	
Computer Supplies	531106	280,740	72,601	60,763	84,539	80,389	(4,150)	
Concession Supplies	531107	291,741	338,411	309,438	316,537	336,400	19,863	
Engineering Supplies	531108	2,206	3,064	2,267	3,000	2,750	(250)	
Equipment/Furniture/Fixtures	531109	1,153,124	927,632	1,178,286	1,398,022	1,430,678	32,656	
Photography Supplies	531110	4,662	3,535	3,402	6,041	7,850	1,809	
Lab Supplies	531111	109,859	113,310	120,427	128,000	138,000	10,000	
Landscaping Materials	531112	409,169	275,191	503,855	293,064	434,480	141,416	
Cost of Goods Sold	531113	256,208	291,188	201,633	404,648	362,702	(41,946)	
Miscellaneous Supplies	531114	3,606,154	3,589,786	3,675,745	1,734,600	2,072,903	338,303	
Musical & Instruments	531115	1,097	2,326	4,976	1,700	1,700	-	
Office Supplies	531116	260,330	173,979	170,246	234,253	231,947	(2,306)	
Paint Supplies	531117	102,374	120,321	96,711	106,526	105,276	(1,250)	
Program Supplies	531118	283,448	231,703	248,557	279,986	299,973	19,987	
Shop Supplies	531119	473,797	555,440	493,038	553,961	524,746	(29,215)	
Sign & Signal Supplies	531120	97,760	146,644	167,504	139,359	138,209	(1,150)	
Street & Sewer Materials	531121	1,120,281	1,455,654	3,125,790	1,459,232	1,435,732	(23,500)	
Meters	531122	814,690	659,419	716,785	865,000	790,000	(75,000)	
Uniforms	531123	220,029	250,589	236,030	275,722	271,741	(3,981)	
Personal Protective Gear	531124	181,092	232,549	206,824	193,975	209,993	16,018	
Kerosene	532102	1,695	4,963	16,135	310	250	(60)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
LP Gas	532103	25,102	14,217	16,951	16,075	13,525	(2,550)	
Oil	532104	50,559	55,866	39,871	55,320	54,645	(675)	
Other Fuel	532105	36	-	405	82,100	125,000	42,900	
Other Lubricants	532106	13,079	7,946	15,416	14,600	15,625	1,025	
Building & Grounds Supplies	533100	589,387	602,209	829,827	911,978	962,533	50,555	
Equip/Furniture/Fixtures Parts	533101	2,045,720	2,090,440	1,707,916	2,003,528	2,079,998	76,470	
Vehicle & Rolling Equip Parts	533102	1,635,502	1,974,270	1,884,202	1,665,311	1,845,411	180,100	
Tires & Tubes	533103	51,167	53,273	36,096	61,210	50,610	(10,600)	
Runway Maintenance	533104	82,669	37,445	47,090	45,000	48,000	3,000	
Jetway Maintenance	533105	20,453	8,064	15,412	15,000	15,000	-	
HAP Occupied Units	541100	4,905,520	4,855,108	5,455,564	5,394,024	5,738,296	344,272	
Replacement Housing	541103	-	108	-	-	-	-	
Moving Costs	541104	36,831	5,327	(5,327)	-	-	-	
Grants	541105	16,883,910	943,161	5,028	-	-	-	
Grants & Contributions	541106	12,281,358	25,347,499	25,847,036	8,976,478	12,210,612	3,234,133	
Operating Subsidy	541107	-	195	-	-	-	-	
Transit Program	541110	72,215	60,636	43,368	75,000	50,000	(25,000)	
Animals	542100	8,120	8,190	1,189	9,000	14,000	5,000	
Closure/PostClosure Ldfll Exp	542101	14,700	(29,427)	80,433	4,500	4,500	-	
Conferences, Training, Travel	542102	867,493	863,684	908,332	1,038,604	1,060,677	22,074	
Dues & Memberships	542103	303,256	369,156	400,895	411,145	426,830	15,685	
Entertainment Expense	542104	1,890	4,481	6,029	500	500	-	
Settlement	542105	(128,211)	1,085,966	1,360,192	655,352	707,100	51,748	
Licensing Fees	542106	9,966	15,446	14,324	14,115	14,945	830	
Miscellaneous Costs	542107	373,516	208,079	210,278	156,632	148,063	(8,569)	
Postage & Freight	542108	378,343	391,331	334,970	377,363	375,588	(1,775)	
Property Tax	542109	513,262	558,349	559,648	9,500	9,500	-	
Recording/Filing Fees/Permits	542110	52,653	45,826	60,114	64,780	75,000	10,220	
Mileage Reimbursement	542111	15,195	16,320	13,876	31,491	30,600	(891)	
Right of Way / Easement Acq	542112	-	-	1,630	-	-	-	
Talent Fee Expense	542113	1,845	3,815	1,355	1,900	1,900	-	
Bad Debt Expense	542114	3,304,423	5,842,954	6,779,922	71,000	77,000	6,000	
Loss of Inventory	542116	69,676	65,575	-	-	-	-	
		123,999,948	122,912,468	130,658,737	104,948,367	105,249,362	300,995	0%
Fleet & Facilities								
City Facility Maint Services	522107	1,427,576	1,424,882	1,624,316	1,581,318	957,206	(624,113)	
City Fleet Services	522108	5,254,566	6,009,050	5,793,111	5,808,567	5,997,067	188,500	
Rental of Land & Buildings	524100	2,840,970	2,772,133	2,778,088	2,834,531	3,852,967	1,018,436	
City Fleet Rental Charges	524102	4,557,058	4,947,020	5,188,515	5,503,579	5,722,645	219,066	
		14,080,169	15,153,086	15,384,029	15,727,995	16,529,884	801,889	5%
Non-Discretionary Expenses								
City Accounting Services	521113	3,366,945	3,364,196	3,612,142	1,705,881	1,703,200	(2,681)	
City Inter Department Charges	521114	12,693,314	13,567,715	14,524,945	9,622,209	9,732,686	110,476	
City Information Tech Services	522109	4,805,984	4,671,706	5,238,404	1,730,525	1,782,172	51,647	
Electricity	523100	8,967,052	9,433,127	9,723,294	9,168,174	9,799,395	631,221	
Natural Gas	523103	1,446,984	1,057,551	1,228,831	1,382,846	1,372,350	(10,496)	
Liability Insurance	525104	1,339,671	1,502,894	1,173,212	1,295,110	1,418,280	123,170	
Property Insurance	525107	2,893,326	2,819,817	2,647,518	3,027,128	3,113,177	86,049	
Vehicle Insurance	525108	654,985	686,948	610,606	673,940	690,167	16,227	
Diesel Fuel	532100	3,849,627	2,301,695	2,467,183	3,247,924	3,242,789	(5,135)	
Gasoline Fuel	532101	2,175,248	1,507,148	1,618,060	1,884,589	1,873,589	(11,000)	
		42,193,136	40,912,796	42,844,195	33,738,327	34,727,805	989,478	3%
Capital Outlay								
Land	551000	6,242,923	3,808,298	9,429,335	118,609	245,000	126,391	
Buildings	552000	16,806,715	17,677,579	10,700,640	26,476,056	15,704,142	(10,771,914)	
Improvements Other than Bldgs	553000	74,130,468	93,177,684	94,916,076	124,572,596	131,966,438	7,393,842	
Vehicles, Equipment, Software	554000	12,092,192	8,745,390	9,984,100	11,463,665	11,058,877	(404,788)	
Controlled assets	556000	585,577	577,393	648,573	141,658	101,741	(39,917)	
		109,857,875	123,986,344	125,678,725	162,772,584	159,076,198	(3,696,386)	-2%
Debt Service								
Bond Principal	561000	56,155,000	65,090,000	64,660,000	30,760,000	31,585,000	825,000	
Other Debt Principal	561001	2,523,592	2,500,000	2,606,000	2,680,000	2,059,000	(621,000)	
Bond Interest Expense	561002	14,751,725	14,679,238	14,335,002	14,374,185	14,375,981	1,796	
Other Debt Interest Expense	561003	1,368,755	1,277,163	1,224,359	1,144,987	1,046,402	(98,586)	
Discount on Bonds	561004	72,424	38,645	113,599	-	-	-	
Issuance Costs	561006	958,564	493,768	539,077	-	-	-	
		75,830,061	84,078,815	83,478,037	48,959,173	49,066,383	107,210	0%
Transfers Out								
Transfer Out-Inter	571100	103,397,659	111,855,702	102,447,696	87,109,923	89,962,543	2,852,621	
Transfer Out-Intra	571200	102,406,650	121,273,249	121,889,535	61,743,128	56,699,699	(5,043,428)	
		205,804,308	233,128,951	224,337,231	148,853,050	146,662,242	(2,190,808)	-1%
Total Expenditures		712,691,711	746,774,983	753,037,826	654,059,223	651,918,361	(2,140,862)	0%
Net Revenues over/(under) Expenditures		9,585,122	27,740,657	3,459,930	(39,882,722)	(10,438,573)	29,444,150	

CEDAR RAPIDS LINN COUNTY SOLID WASTE AGENCY — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovermental Grants								
State Operating	422001	108,898	106,954	110,541	96,700	81,300	(15,400)	
Total Intergovernmental Grants		108,898	106,954	110,541	96,700	81,300	(15,400)	-16%
Charges for Services								
Landfill Fees	432101	6,304,999	6,549,364	6,678,102	7,161,500	7,314,100	152,600	
Landfill - Methane Gas Rebate	432103	530,622	419,661	532,984	545,300	541,400	(3,900)	
Total Charges for Services		6,835,621	6,969,025	7,211,086	7,706,800	7,855,500	148,700	2%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	24,344	39,407	69,404	31,900	54,400	22,500	
Building Rental	461001	12,174	12,539	12,915	13,300	-	(13,300)	
Sale of Inventory	471003	1,138,332	1,230,804	1,458,299	1,646,100	1,525,700	(120,400)	
Other Miscellaneous Revenue	471005	880,727	778,633	747,020	734,800	623,900	(110,900)	
Special Assessment Charges	471008	26,502	25,644	27,864	28,000	19,900	(8,100)	
Interest / Div - Proprietary	481000	82,111	142,136	217,927	223,400	515,200	291,800	
Sale of Fixed Assets	482001	-	-	13,404	-	-	-	
Gain (Loss) on Sale of Fix Ast	482002	35,155	-	-	-	-	-	
Total Other Revenue		2,199,346	2,229,164	2,546,833	2,677,500	2,739,100	61,600	2%
Total Revenues		9,143,865	9,305,142	9,868,459	10,481,000	10,675,900	194,900	2%
Expenditures								
Personal Services								
Regular Employees	511100	1,685,059	1,797,805	1,915,441	2,028,765	2,136,850	108,085	
Overtime	511300	41,711	64,742	37,557	52,500	51,800	(700)	
Other Special Pays	511400	1,236	9,573	(1,112)	14,200	13,700	(500)	
Group Insurance	512100	534,948	506,054	601,742	695,868	689,655	(6,213)	
Social Security Contributions	512200	127,414	137,941	143,589	160,302	168,480	8,178	
Retirement Contribution	512300	1,494,928	70,951	167,049	187,124	207,902	20,778	
Workers' Compensation	512500	40,946	43,393	85,926	96,972	70,836	(26,136)	
Other Employee Benefits	512600	19,135	19,470	19,348	21,985	20,738	(1,247)	
Total Personal Services		3,945,377	2,649,928	2,969,539	3,257,716	3,359,961	102,245	3%
Non-Personal Services								
Advertising & Marketing	521100	78,179	76,274	70,649	79,200	84,000	4,800	
Auditing & Accounting Services	521102	27,570	27,745	28,725	31,000	31,000	-	
Consulting & Technical Service	521104	256,549	341,041	202,023	255,000	270,800	15,800	
External Contracted Labor	521105	85,070	63,530	36,064	74,300	49,900	(24,400)	
Legal Services	521107	4,310	4,974	5,742	30,000	30,000	-	
Other Professional Services	521108	1,490,622	1,130,353	1,334,577	1,638,200	1,341,200	(297,000)	
External Banking/Financial Fee	521109	21,746	29,344	35,654	36,000	36,000	-	
Equip/Furniture/Fixtures Serv	522105	12,385	13,248	12,778	15,700	15,200	(500)	
Electricity	523100	59,516	56,983	61,587	58,100	59,300	1,200	
Natural Gas	523103	4,043	2,173	2,777	3,100	-	(3,100)	
Phone Services	523107	17,279	17,544	19,921	17,600	22,500	4,900	
Water	523108	7,988	8,321	8,520	8,200	8,800	600	
Rental of Equip & Vehicles	524101	4,476	1,613	1,363	2,900	1,800	(1,100)	
Liability Insurance	525104	24,460	21,513	20,125	20,700	22,200	1,500	
Property Insurance	525107	88,892	87,222	85,409	87,800	92,900	5,100	
Vehicle Insurance	525108	8,977	8,410	8,851	9,200	12,900	3,700	
Books & Subscriptions	531103	912	754	723	1,000	800	(200)	
Equipment/Furniture/Fixtures	531109	10,579	13,939	25,085	12,200	18,800	6,600	
Miscellaneous Supplies	531114	19,210	20,694	19,874	20,000	20,200	200	
Office Supplies	531116	3,826	3,968	3,873	4,000	4,500	500	
Shop Supplies	531119	29,072	28,682	52,924	40,900	64,300	23,400	
Uniforms	531123	23,226	26,945	26,823	25,100	29,300	4,200	
Diesel Fuel	532100	304,009	167,196	168,854	255,000	274,200	19,200	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Gasoline Fuel	532101	7,348	5,974	7,575	6,300	6,800	500	
LP Gas	532103	42,317	21,856	22,351	42,100	43,600	1,500	
Oil	532104	16,445	28,699	11,174	22,600	20,000	(2,600)	
Other Lubricants	532106	5,684	18,358	16,041	12,000	17,200	5,200	
Building & Grounds Supplies	533100	217,579	252,714	291,059	236,300	248,100	11,800	
Equip/Furniture/Fixtures Parts	533101	3,368	2,906	3,599	3,200	3,200	-	
Vehicle & Rolling Equip Parts	533102	325,768	260,229	312,927	293,100	285,800	(7,300)	
Tires & Tubes	533103	29,781	31,204	15,540	30,700	49,000	18,300	
Closure/PostClosure Ldfll Exp	542101	(25,644)	1,581,226	156,029	677,400	710,800	33,400	
Conferences, Training, Travel	542102	967	4,638	3,235	2,800	4,100	1,300	
Dues & Memberships	542103	3,416	3,329	4,901	3,500	4,400	900	
Miscellaneous Costs	542107	199,321	55,938	156,519	80,600	66,000	(14,600)	
Postage & Freight	542108	1,882	2,062	2,293	2,000	2,200	200	
Property Tax	542109	3,254	3,569	3,223	6,000	6,000	-	
Mileage Reimbursement	542111	7,216	7,841	7,319	7,600	7,600	-	
Total Non-Personal Services		3,421,595	4,433,008	3,246,705	4,151,400	3,965,400	(186,000)	-4%
Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	150,000	150,000	
Vehicles, Equipment, Software	554000	-	-	-	1,081,000	521,300	(559,700)	
Depreciation Expense	555000	2,392,323	2,174,310	2,229,979	2,397,254	2,510,000	112,746	
Total Capital Outlay Expenditures		2,392,323	2,174,310	2,229,979	3,478,254	3,181,300	(296,954)	-9%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		9,759,295	9,257,246	8,446,223	10,887,370	10,506,661	(380,709)	-3%
Net Revenues over/(under) Expenditures		(615,430)	47,896	1,422,236	(406,370)	169,239	575,609	

Funds

A fund is a self-balancing set of accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Cedar Rapids recognizes the following seven types of funds:

- ☐ General Fund
- ☐ Enterprise Funds
- ☐ Internal Services Funds
- ☐ Trust and Agency Funds
- ☐ Capital Project Funds
- ☐ Debt Service Funds
- ☐ Special Revenue Funds

General Fund

The General Fund is the primary operating fund of the City that accounts for all financial resources and expenditures, except those required to be accounted for by other funds.

GENERAL FUND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	49,286,064	50,672,423	51,085,000	54,030,592	56,528,293	2,497,701	
Property Tax Levy - Delinquent	401101	54,233	18,296	17,842	-	-	-	
Franchise Tax	401106	6,666,465	6,978,250	9,651,657	9,266,000	9,651,000	385,000	
		56,006,762	57,668,969	60,754,500	63,296,592	66,179,293	2,882,701	5%
Licenses & Permits								
Liquor Licenses	411001	197,094	190,786	189,391	170,000	170,000	-	
Cigarette Licenses	411002	11,700	11,550	11,350	10,500	10,500	-	
Building Permits	411007	1,509,114	1,602,144	1,531,123	1,552,809	1,552,809	-	
Plumbing Permits	411008	159,536	138,780	138,906	164,000	164,000	-	
Electrical Permits	411009	240,023	233,789	255,618	252,000	252,000	-	
Sign Permits	411010	20,053	15,817	20,434	19,000	19,000	-	
Right of Way Permits	411011	122,570	169,795	213,282	68,000	68,000	-	
Mechanical Permits	411012	138,085	130,164	148,214	134,000	134,000	-	
Other Licenses	411013	32,977	35,421	36,109	20,000	20,000	-	
Other Permits	411014	51,713	52,295	57,694	48,000	50,000	2,000	
		2,482,865	2,580,541	2,602,120	2,438,309	2,440,309	2,000	0%
Intergovernmental Grants								
Federal Operating	421001	456,006	366,160	524,378	119,082	70,653	(48,429)	
State Operating	422001	46,549	68,046	233,117	128,948	158,948	30,000	
State Capital	422002	13,885	13,885	-	-	-	-	
State Comm Indus Backfill	422104	1,524,260	2,284,328	2,118,983	2,051,381	1,871,151	(180,230)	
Local Govt Grants	423000	127,030	58,794	158,868	92,500	92,500	-	
Community Credits	423001	47,874	-	-	-	-	-	
		2,215,603	2,791,212	3,035,346	2,391,910	2,193,252	(198,659)	-8%
Charges for Services								
Court Cost, Fees, & Charges	431001	304	17	123	-	-	-	
Recording Fees	431002	3,529	3,858	10,701	2,070	2,070	-	
Laboratory Fees	431003	-	94	-	-	-	-	
Zoning & Subdivision Fees	431004	30,293	36,263	37,488	31,500	31,500	-	
Sale of Maps / Publications	431005	2,595	706	1,707	4,030	4,030	-	
Printing & Duplicating of Form	431006	54,915	49,910	46,712	45,500	45,500	-	
Admin Charges - City Mgr Depts	431007	16,728,964	17,795,303	19,844,656	9,575,498	10,264,281	688,782	
Other Charges for Services	431010	774,670	681,026	849,817	982,307	912,116	(70,191)	
Admin Charges - Commissions	431011	246,996	219,662	234,897	116,076	161,467	45,391	
Admin Charges - External	431012	936,479	1,110,813	1,546,667	1,338,798	1,575,215	236,417	
Special Police Services	431101	169,876	138,328	160,002	157,924	157,924	-	
Special Fire Services	431102	339,884	450,891	377,636	320,000	320,000	-	
Protective Inspection Fees	431103	749,302	799,600	823,193	743,000	763,000	20,000	
Burglar Alarm Line Charges	431104	115,750	124,600	126,075	115,000	115,000	-	
Towing Fees	431106	97,560	108,360	108,120	95,000	95,000	-	
Library User Fees - Not Fines	431201	95	-	-	600	600	-	
Vending Sales	431301	26,639	24,801	40,996	26,750	30,350	3,600	
Concession Sales	431302	275,278	332,846	285,147	352,252	330,252	(22,000)	
Registration Fees	431303	516,850	475,977	453,948	491,995	481,995	(10,000)	
Admission Fees	431305	301,900	415,869	358,339	314,163	326,163	12,000	
League Fees	431306	126,283	124,726	118,536	110,085	125,085	15,000	
Tournament Fees	431307	5,020	4,266	3,426	5,000	5,000	-	
School Fees	431308	402	83	-	-	-	-	
Special Fees	431309	37,752	35,982	25,736	40,650	33,650	(7,000)	
Pass Fees	431311	416,535	450,736	491,164	434,321	434,321	-	
Gift Certificate Sales	431312	(140)	(313)	(325)	-	-	-	
Will Call Fees	431313	107	-	-	-	-	-	
Advertising Income	431314	49,875	46,330	34,020	50,000	50,000	-	
Animal Control & Shelter Fees	431401	140,767	137,172	133,949	140,000	140,000	-	
Snow/Weed Abatements	431502	61,501	6,317	-	5,000	5,000	-	
Weed Cleaning/Removal Charges	431503	(350)	-	-	-	-	-	
Special Inspection Fees	431601	425	250	75	500	500	-	
Sale of Recycleable	432002	12,619	9,469	11,883	2,000	2,000	-	
		22,222,674	23,583,941	26,124,690	15,500,018	16,412,019	912,001	6%
Fines & Forfeits								
Court Fines	441000	68,988	94,538	93,250	82,500	82,500	-	
Library Fines	441001	153,983	133,116	99,357	125,000	105,000	(20,000)	
Other Fines & Forfeits	441002	9,429,499	11,799,954	12,124,960	605,000	605,000	-	
		9,652,470	12,027,608	12,317,567	812,500	792,500	(20,000)	-2%
Transfers In								
Operating Transfer In - Inter	483001	32,141,476	33,974,294	32,471,543	33,857,509	34,610,594	753,085	
Operating Transfer In - Intra	483002	4,202,865	5,025,475	4,990,916	-	-	-	
		36,344,341	38,999,769	37,462,459	33,857,509	34,610,594	753,085	2%
Proceeds of Long Term Liabilities								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	898,092	1,204,588	1,426,156	1,200,000	1,200,000	-	
Penalties	451001	1,590	1,470	1,560	-	-	-	
Gain (Loss) on Sale of Invest	451002	-	203,783	(1,661,460)	-	-	-	
Land Rental	461000	160,851	159,898	150,662	140,724	133,704	(7,020)	
Building Rental	461001	373,519	398,863	394,609	339,109	346,129	7,020	
Other Rental	461002	117,907	117,271	120,041	118,191	118,191	-	
Air Rights	461005	2,944	6,661	11,161	-	-	-	
Vacating Streets & Alleys	461006	4,631	6,308	10,737	900	900	-	
Concession Fees - Car Rental	461012	-	1,100	-	900	900	-	
Postage / Handling	471001	8	441	32	-	-	-	
Contributions & Donations	471002	335,246	360,217	202,517	86,850	86,850	-	
Sale of Inventory	471003	20,214	28,914	39,789	12,300	15,000	2,700	
Damage Recoveries	471004	45,924	24,478	97,398	33,000	33,000	-	
Other Miscellaneous Revenue	471005	215,141	156,712	218,474	97,850	106,350	8,500	
Cash Over (Under)	471007	(143)	43	(51)	-	-	-	
Special Assessment Charges	471008	91,876	99,713	47,535	100,000	100,000	-	
Capital Contributions	481003	-	22,000	-	-	-	-	
Sale of Fixed Assets	482001	283,954	98,220	167,844	175,000	175,000	-	
		2,551,753	2,890,680	1,227,004	2,304,824	2,316,024	11,200	0%
Total Revenues		131,476,467	140,542,721	143,523,686	120,601,662	124,943,991	4,342,328	4%
Expenditures								
Personal Services								
Regular Employees	511100	49,690,872	52,335,126	54,410,340	57,236,352	59,414,356	2,178,004	
Temporary/Seasonal Employees	511200	1,366,572	1,335,091	1,443,086	1,740,679	1,840,053	99,374	
Overtime	511300	1,531,491	1,509,142	1,638,436	1,414,670	1,428,815	14,145	
Other Special Pays	511400	1,448,579	1,485,499	1,459,535	1,447,051	1,453,037	5,986	
Leave Accrual	511500	149,265	230,528	206,599	-	-	-	
Group Insurance	512100	11,072,002	11,278,367	12,161,849	13,323,295	11,601,239	(1,722,056)	
Social Security Contributions	512200	2,394,138	2,531,442	2,752,386	2,924,528	3,049,772	125,244	
Retirement Contribution	512300	9,842,370	9,543,328	9,833,295	9,741,090	10,332,529	591,439	
Unemployment Compensation	512400	110,026	101,510	113,056	-	-	-	
Workers' Compensation	512500	1,550,243	1,567,251	2,000,326	2,245,849	2,196,402	(49,447)	
Other Employee Benefits	512600	51,097	8,395	(340,919)	(1,454,555)	(945,123)	509,433	
		79,206,655	81,925,679	85,677,989	88,618,959	90,371,080	1,752,121	2%
Discretionary Expenses								
Advertising & Marketing	521100	90,252	85,961	117,772	96,292	129,792	33,500	
Auditing & Accounting Services	521102	87,202	87,785	86,887	89,000	89,000	-	
Consulting Services	521103	5,000	(5,000)	-	-	-	-	
Consulting & Technical Service	521104	-	78,214	96,457	59,287	74,737	15,450	
External Contracted Labor	521105	1,059,494	913,213	1,175,088	1,137,827	1,264,003	126,176	
Health Services	521106	551,119	883,875	384,569	324,753	420,523	95,770	
Legal Services	521107	178,558	168,318	111,810	53,878	84,254	30,377	
Other Professional Services	521108	2,831,756	3,256,424	2,980,050	700,624	797,548	96,924	
External Banking/Financial Fee	521109	340,346	349,719	389,428	372,786	235,786	(137,000)	
Security Services	521110	16,576	12,183	21,412	19,239	19,739	500	
Management Services	521111	51,236	88,147	50,070	66,333	69,305	2,972	
Collection Agency Services	521112	64,864	44,593	32,214	-	-	-	
Computer Hardware	522100	147,630	276,070	283,430	270,680	270,680	-	
Computer Software Maintenance	522101	1,210,477	1,110,843	1,454,913	1,526,325	1,638,429	112,104	
IT Services - External	522102	237,660	241,150	242,291	256,492	273,292	16,800	
Radio Maintenance	522103	41,493	26,589	24,932	28,425	28,425	-	
Building & Grounds Services	522104	228,057	414,546	425,168	478,785	530,585	51,800	
Equip/Furniture/Fixtures Serv	522105	210,797	50,823	61,715	77,360	69,460	(7,900)	
Vehicles & Rolling Equip Serv	522106	17,463	11,789	8,365	10,221	9,221	(1,000)	
NonCapitalized Project Expense	522110	-	-	50	-	3,600	3,600	
Fiber Optic Network	523101	966	-	-	-	-	-	
Landfill Fees	523102	125,680	116,776	101,014	100,730	100,530	(200)	
Recycling Fees	523104	2,607	3,807	1,044	1,375	1,515	140	
Phone Services	523107	436,160	409,436	354,948	447,138	445,162	(1,976)	
Water	523108	2,023	2,129	66	-	-	-	
Rental of Equip & Vehicles	524101	34,211	38,076	31,489	28,480	32,780	4,300	
Appraisal, Recording, Abstract	525100	3,000	1,360	800	150	150	-	
Feeding/Boarding Prisoners	525101	6,600	8,000	8,275	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	343,573	325,726	316,314	305,794	309,694	3,900	
Other Insurance	525105	9,726	83,652	83,348	152,871	89,146	(63,725)	
Other Purchased Services	525106	23,418	13,068	15,470	20,250	20,250	-	
Ammunition, Targets, & Firearm	531100	72,188	86,730	94,090	101,284	100,784	(500)	
Animal Supplies	531101	56,093	53,297	54,822	58,300	58,700	400	
Awards & Recognition	531102	11,233	18,935	16,784	20,675	27,275	6,600	
Books & Subscriptions	531103	339,201	208,486	104,645	91,420	91,270	(150)	
Chemical Supplies	531104	469,804	631,782	882,726	877,313	875,488	(1,825)	
Cleaning & Janitorial Supplies	531105	43,394	55,679	51,980	56,834	56,334	(500)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Computer Supplies	531106	39,478	51,514	48,174	56,889	52,789	(4,100)	
Concession Supplies	531107	130,518	151,991	139,462	130,700	130,700	-	
Engineering Supplies	531108	1,550	2,531	2,027	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	389,466	352,400	331,293	472,908	496,778	23,870	
Photography Supplies	531110	4,204	3,481	1,564	4,341	6,150	1,809	
Lab Supplies	531111	16,602	18,372	10,015	17,000	17,000	-	
Landscaping Materials	531112	41,868	50,123	55,581	51,880	51,930	50	
Cost of Goods Sold	531113	13,020	7,487	10,545	11,000	11,000	-	
Miscellaneous Supplies	531114	6,316	2,869	2,993	8,860	7,360	(1,500)	
Musical & Instruments	531115	1,097	2,326	4,976	1,700	1,700	-	
Office Supplies	531116	156,206	113,725	121,389	151,503	156,497	4,994	
Paint Supplies	531117	73,446	92,805	75,402	81,826	81,226	(600)	
Program Supplies	531118	191,507	150,487	167,421	171,356	195,656	24,300	
Shop Supplies	531119	50,682	69,392	82,752	67,736	69,296	1,560	
Sign & Signal Supplies	531120	60,448	134,356	131,758	120,009	120,259	250	
Street & Sewer Materials	531121	939,337	1,251,369	1,065,036	1,198,732	1,193,732	(5,000)	
Uniforms	531123	122,416	149,106	139,976	151,917	147,211	(4,706)	
Personal Protective Gear	531124	98,559	130,396	115,626	100,025	93,693	(6,332)	
Kerosene	532102	1,471	4,826	-	-	-	-	
LP Gas	532103	12,651	6,968	7,388	5,525	5,525	-	
Oil	532104	3,447	2,665	3,309	4,170	4,170	-	
Other Lubricants	532106	2,271	962	1,889	2,550	2,550	-	
Building & Grounds Supplies	533100	101,584	108,745	140,196	96,878	118,933	22,055	
Equip/Furniture/Fixtures Parts	533101	118,498	60,253	66,620	97,778	81,348	(16,430)	
Vehicle & Rolling Equip Parts	533102	93,200	39,916	78,780	73,302	73,002	(300)	
Tires & Tubes	533103	89	-	-	1,060	960	(100)	
Moving Costs	541104	1,130	-	-	-	-	-	
Grants	541105	79,622	-	-	-	-	-	
Grants & Contributions	541106	600,809	1,067,932	1,661,837	1,206,374	732,947	(473,427)	
Operating Subsidy	541107	-	195	-	-	-	-	
Animals	542100	-	-	100	-	-	-	
Conferences, Training, Travel	542102	573,297	541,854	551,878	539,804	539,027	(777)	
Dues & Memberships	542103	136,642	160,861	165,112	166,560	190,960	24,400	
Entertainment Expense	542104	1,782	4,272	4,350	500	500	-	
Settlement	542105	1,607	297	5,000	1,100	1,100	-	
Licensing Fees	542106	6,059	8,354	5,616	4,465	5,565	1,100	
Miscellaneous Costs	542107	2,033	14,914	(12,110)	28,157	22,463	(5,694)	
Postage & Freight	542108	98,256	102,784	97,755	108,913	103,888	(5,025)	
Recording/Filing Fees/Permits	542110	14,009	14,545	13,342	14,630	14,350	(280)	
Mileage Reimbursement	542111	9,850	11,331	10,033	24,791	23,700	(1,091)	
Talent Fee Expense	542113	1,845	1,855	1,325	1,900	1,900	-	
Bad Debt Expense	542114	2,854,466	5,713,753	6,662,061	1,000	1,000	-	
		16,401,192	20,754,197	22,034,906	13,026,759	12,992,322	(34,437)	0%
Fleet & Facilities								
City Facility Maint Services	522107	1,120,758	1,111,682	1,264,466	1,247,197	621,297	(625,900)	
City Fleet Services	522108	2,445,660	2,669,051	2,744,644	2,924,977	2,932,687	7,710	
Rental of Land & Buildings	524100	1,998,963	1,993,869	2,042,773	2,142,175	3,171,213	1,029,038	
City Fleet Rental Charges	524102	2,228,088	2,507,184	2,665,291	2,845,666	3,033,251	187,585	
		7,793,469	8,281,786	8,717,173	9,160,015	9,758,447	598,432	7%
Non-Discretionary Expenses								
City Accounting Services	521113	1,865,133	1,862,564	2,008,251	56,108	109,308	53,200	
City Inter Department Charges	521114	6,963,932	7,281,724	7,658,749	3,236,493	3,309,968	73,475	
City Information Tech Services	522109	3,078,657	3,322,341	3,565,897	12,441	13,470	1,029	
Electricity	523100	2,615,254	2,709,756	2,819,871	2,829,089	2,725,666	(103,423)	
Natural Gas	523103	194,578	147,702	139,616	201,487	145,825	(55,662)	
Liability Insurance	525104	618,174	702,883	493,799	567,210	629,848	62,638	
Property Insurance	525107	367,862	362,922	254,102	460,157	322,909	(137,248)	
Vehicle Insurance	525108	311,760	351,385	348,516	394,296	441,144	46,848	
Diesel Fuel	532100	476,446	286,966	287,580	332,932	332,932	-	
Gasoline Fuel	532101	530,691	356,314	360,348	447,685	447,685	-	
		17,022,486	17,384,557	17,936,729	8,537,898	8,478,756	(59,143)	-1%
Capital Outlay								
Buildings	552000	95,719	92,932	-	-	-	-	
Improvements Other than Bldgs	553000	67,816	104,579	3,000	-	-	-	
Vehicles, Equipment, Software	554000	232,808	390,360	157,472	722,264	722,264	-	
Controlled assets	556000	276,083	414,792	339,448	35,767	2,500	(33,267)	
		672,426	1,002,663	499,920	758,031	724,764	(33,267)	-4%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	4,526,906	5,016,293	2,631,064	500,000	2,618,622	2,118,622	
Transfer Out-Intra	571200	4,202,865	5,025,475	4,990,916	-	-	-	
		8,729,771	10,041,768	7,621,980	500,000	2,618,622	2,118,622	424%
Total Expenditures		129,825,998	139,390,651	142,488,696	120,601,662	124,943,991	4,342,328	4%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Net Revenues over/(under) Expenditures	1,650,469	1,152,070	1,034,990	-	-	-	

POLICE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Liquor Licenses	411001	-	-	-	-	14,060	14,060	
Other Licenses	411013	40	10	45	-	-	-	
Other Permits	411014	5,497	-	-	4,000	4,000	-	
		5,537	10	45	4,000	18,060	14,060	352%
Intergovernmental Grants								
Federal Operating	421001	313,620	158,986	178,619	119,082	70,653	(48,429)	
State Operating	422001	101	380	-	-	-	-	
Local Govt Grants	423000	-	4,004	340	-	-	-	
		313,721	163,370	178,959	119,082	70,653	(48,429)	-41%
Charges for Services								
Court Cost, Fees, & Charges	431001	304	-	473	-	-	-	
Printing & Duplicating of Form	431006	29,846	24,855	22,871	25,000	25,000	-	
Admin Charges - Commissions	431011	-	50	-	-	-	-	
Admin Charges - External	431012	343,757	471,494	539,745	514,000	617,641	103,641	
Special Police Services	431101	169,876	138,328	160,002	157,924	157,924	-	
Burglar Alarm Line Charges	431104	115,750	124,600	126,075	115,000	115,000	-	
Towing Fees	431106	97,560	108,360	108,120	95,000	95,000	-	
Animal Control & Shelter Fees	431401	140,767	137,172	133,949	140,000	140,000	-	
Sale of Recycleable	432002	208	2,613	2,000	-	-	-	
		898,068	1,007,471	1,093,233	1,046,924	1,150,565	103,641	10%
Fines & Forfeits								
Court Fines	441000	338	476	68	-	-	-	
Other Fines & Forfeits	441002	9,421,149	11,794,954	12,121,210	600,000	600,000	-	
		9,421,487	11,795,430	12,121,277	600,000	600,000	-	0%
Transfers In								
Operating Transfer In - Inter	483001	2,815,269	2,864,359	2,724,372	3,122,246	3,040,815	(81,431)	
		2,815,269	2,864,359	2,724,372	3,122,246	3,040,815	(81,431)	-3%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	0	50	61,123	-	-	-	
Sale of Inventory	471003	-	429	-	-	-	-	
Damage Recoveries	471004	8,478	(2,666)	16	-	-	-	
Other Miscellaneous Revenue	471005	4,635	293	675	2,500	2,500	-	
Cash Over (Under)	471007	90	20	15	-	-	-	
Special Assessment Charges	471008	18,244	-	-	-	-	-	
Sale of Fixed Assets	482001	554	-	-	-	-	-	
		32,002	(1,873)	61,829	2,500	2,500	-	0%
Total Revenues		13,486,084	15,828,766	16,179,716	4,894,752	4,882,593	(12,159)	0%
Expenditures								
Personal Services								
Regular Employees	511100	16,579,299	17,142,852	18,045,120	18,527,450	19,055,389	527,939	
Overtime	511300	586,080	630,325	575,486	538,762	552,185	13,423	
Other Special Pays	511400	374,790	389,428	342,927	303,270	276,990	(26,280)	
Leave Accrual	511500	75,300	181,463	129,393	-	-	-	
Group Insurance	512100	3,461,974	3,486,704	3,784,288	4,123,342	3,620,213	(503,129)	
Social Security Contributions	512200	345,100	362,179	394,378	407,205	420,564	13,359	
Retirement Contribution	512300	4,706,836	4,441,640	4,573,536	4,409,363	4,602,428	193,065	
Workers' Compensation	512500	55,740	53,094	85,813	95,542	103,343	7,801	
Other Employee Benefits	512600	65,577	72,226	77,136	68,271	68,602	331	
		26,250,696	26,759,911	28,008,077	28,473,206	28,699,714	226,509	1%
Discretionary Expenses								
Advertising & Marketing	521100	1,674	3,661	8,081	2,700	2,700	-	
Health Services	521106	324,759	590,008	228,192	199,400	250,000	50,600	
Legal Services	521107	5,638	5,638	5,638	5,638	6,014	377	
Other Professional Services	521108	2,186,196	2,389,587	2,092,306	41,850	41,850	-	
External Banking/Financial Fee	521109	2,503	10,271	8,325	2,500	2,500	-	
Security Services	521110	870	771	4,659	1,239	1,239	-	
Collection Agency Services	521112	64,864	44,593	32,214	-	-	-	
Computer Hardware	522100	19,231	37,269	19,660	31,500	31,500	-	
Computer Software Maintenance	522101	34,082	52,922	48,291	80,200	154,345	74,145	
IT Services - External	522102	10,056	12,620	16,757	4,000	4,000	-	
Building & Grounds Services	522104	3,211	12,212	6,887	15,000	15,000	-	
Equip/Furniture/Fixtures Serv	522105	131,732	6,104	11,935	8,700	8,700	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Vehicles & Rolling Equip Serv	522106	12,363	9,043	6,619	8,000	8,000	-	
Landfill Fees	523102	155	148	20	-	-	-	
Phone Services	523107	129,394	126,183	73,881	84,356	84,356	-	
Rental of Equip & Vehicles	524101	128	10,086	5,080	100	100	-	
Feeding/Boarding Prisoners	525101	6,600	8,000	8,275	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	32,755	42,363	32,295	27,230	27,230	-	
Ammunition, Targets, & Firearm	531100	72,188	86,730	93,118	100,284	100,284	-	
Animal Supplies	531101	48,298	46,889	48,376	50,900	50,900	-	
Awards & Recognition	531102	5,742	8,091	7,592	7,100	7,100	-	
Books & Subscriptions	531103	1,383	1,622	1,027	6,191	6,191	-	
Cleaning & Janitorial Supplies	531105	14,199	13,179	14,621	16,000	16,000	-	
Computer Supplies	531106	4,031	7,063	1,481	5,300	5,300	-	
Equipment/Furniture/Fixtures	531109	42,434	46,145	32,780	91,742	91,742	-	
Photography Supplies	531110	3,008	1,023	329	2,200	2,200	-	
Lab Supplies	531111	16,602	18,372	10,015	17,000	17,000	-	
Cost of Goods Sold	531113	1,576	-	-	-	-	-	
Miscellaneous Supplies	531114	211	971	-	2,800	2,800	-	
Office Supplies	531116	19,657	22,273	24,683	21,950	21,950	-	
Paint Supplies	531117	-	263	14	-	-	-	
Program Supplies	531118	4,130	2,776	7,336	10,750	10,750	-	
Shop Supplies	531119	1,478	3,312	5,242	5,950	5,950	-	
Sign & Signal Supplies	531120	-	66	769	-	-	-	
Uniforms	531123	84,450	101,335	94,070	99,602	99,602	-	
Personal Protective Gear	531124	40,379	64,153	45,335	30,100	30,100	-	
LP Gas	532103	2,627	1,225	1,344	1,000	1,000	-	
Oil	532104	-	4	-	-	-	-	
Building & Grounds Supplies	533100	67	320	1,783	2,000	2,000	-	
Equip/Furniture/Fixtures Parts	533101	12,004	9,395	6,932	3,300	3,300	-	
Vehicle & Rolling Equip Parts	533102	647	343	17,908	1,700	1,700	-	
Grants & Contributions	541106	-	-	19,000	-	-	-	
Conferences, Training, Travel	542102	210,277	133,867	138,645	115,509	115,133	(377)	
Dues & Memberships	542103	4,645	3,905	3,970	3,805	3,805	-	
Entertainment Expense	542104	111	2,722	103	500	500	-	
Settlement	542105	-	-	5,000	-	-	-	
Licensing Fees	542106	1,515	1,561	970	1,300	1,300	-	
Miscellaneous Costs	542107	1,362	480	29	500	500	-	
Postage & Freight	542108	6,363	4,925	6,552	5,460	5,460	-	
Recording/Filing Fees/Permits	542110	25	75	425	100	100	-	
Mileage Reimbursement	542111	-	-	20	1,000	1,000	-	
Bad Debt Expense	542114	2,011,810	5,496,678	6,607,021	-	-	-	
		5,577,429	9,441,240	9,805,604	1,132,456	1,257,201	124,745	11%
Fleet & Facilities								
City Facility Maint Services	522107	478,364	499,170	555,439	526,999	32,800	(494,199)	
City Fleet Services	522108	609,168	618,592	658,982	553,458	643,954	90,496	
Rental of Land & Buildings	524100	18,757	16,647	10,857	28,563	821,137	792,574	
City Fleet Rental Charges	524102	629,147	763,942	843,769	956,630	1,028,295	71,665	
		1,735,435	1,898,350	2,069,048	2,065,650	2,526,186	460,536	22%
Non-Discretionary Expenses								
City Accounting Services	521113	452,625	452,625	498,026	-	-	-	
City Inter Department Charges	521114	3,446,854	3,565,794	3,723,663	2,360,255	2,388,051	27,796	
City Information Tech Services	522109	509,059	562,594	600,357	-	-	-	
Electricity	523100	155,226	168,836	168,841	174,000	35,633	(138,367)	
Natural Gas	523103	55,305	42,010	38,938	66,000	14,900	(51,100)	
Liability Insurance	525104	207,909	236,274	145,711	214,378	258,506	44,128	
Property Insurance	525107	139,542	145,155	120,718	173,603	15,384	(158,219)	
Vehicle Insurance	525108	100,656	83,632	99,536	111,698	165,848	54,150	
Diesel Fuel	532100	2,522	524	1,258	1,686	1,686	-	
Gasoline Fuel	532101	349,546	232,952	232,386	291,046	291,046	-	
		5,419,245	5,490,396	5,629,434	3,392,666	3,171,054	(221,612)	-7%
Capital Outlay								
Vehicles, Equipment, Software	554000	19,658	74,984	6,041	-	-	-	
Controlled assets	556000	29,733	108,428	180,361	-	-	-	
		49,391	183,412	186,402	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	58,000	-	-	-	
		-	-	58,000	-	-	-	0%
Total Expenditures		39,032,195	43,773,310	45,756,564	35,063,978	35,654,156	590,178	2%
Net Revenues over/(under) Expenditures		(25,546,111)	(27,944,543)	(29,576,847)	(30,169,226)	(30,771,563)	(602,337)	

FIRE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Other Licenses	411013	-	30	293	-	-	-	
		-	30	293	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	-	-	2,301	-	-	-	
		-	-	2,301	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	-	94	-	-	-	-	
Sale of Maps / Publications	431005	138	70	207	330	330	-	
Printing & Duplicating of Form	431006	510	565	405	500	500	-	
Admin Charges - City Mgr Depts	431007	16,870	2,549	586	-	-	-	
Admin Charges - External	431012	(1,000)	-	-	-	-	-	
Special Fire Services	431102	339,884	450,891	377,636	320,000	320,000	-	
Protective Inspection Fees	431103	440,448	467,937	488,453	458,000	458,000	-	
		796,850	922,105	867,287	778,830	778,830	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,734,671	1,494,961	1,594,033	1,770,209	1,836,283	66,073	
		1,734,671	1,494,961	1,594,033	1,770,209	1,836,283	66,073	4%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	21	-	-	-	-	-	
Sale of Inventory	471003	2,122	1,414	1,924	1,500	1,500	-	
Other Miscellaneous Revenue	471005	4,002	3,326	1,773	3,500	3,500	-	
Sale of Fixed Assets	482001	3,250	-	900	-	-	-	
		9,395	4,740	4,597	5,000	5,000	-	0%
Total Revenues		2,540,916	2,421,837	2,468,511	2,554,039	2,620,113	66,073	3%
Expenditures								
Personal Services								
Regular Employees	511100	9,350,005	9,604,049	9,829,271	10,234,877	10,506,591	271,714	
Temporary/Seasonal Employees	511200	10,108	555	11,048	16,848	16,848	-	
Overtime	511300	492,023	507,675	603,003	487,853	500,575	12,722	
Other Special Pays	511400	600,332	566,298	573,870	561,731	559,537	(2,194)	
Leave Accrual	511500	16,926	(8,780)	862	-	-	-	
Group Insurance	512100	2,336,514	2,320,419	2,514,517	2,896,092	2,698,422	(197,670)	
Social Security Contributions	512200	142,222	147,810	162,612	173,389	175,391	2,002	
Retirement Contribution	512300	2,950,223	2,769,383	2,732,714	2,593,870	2,697,991	104,121	
Workers' Compensation	512500	1,158	807	1,069	732	1,089	357	
Other Employee Benefits	512600	33,535	33,625	35,508	32,785	32,815	30	
		15,933,046	15,941,841	16,464,474	16,998,177	17,189,259	191,082	1%
Discretionary Expenses								
Advertising & Marketing	521100	380	292	825	505	505	-	
Consulting & Technical Service	521104	-	-	-	250	-	(250)	
Health Services	521106	153,462	229,478	98,922	55,000	100,000	45,000	
Other Professional Services	521108	29,269	38,079	40,679	45,000	36,500	(8,500)	
Security Services	521110	696	666	714	-	-	-	
Computer Hardware	522100	991	4,524	49	150	150	-	
Computer Software Maintenance	522101	3,895	1,299	10,638	22,500	22,500	-	
IT Services - External	522102	13,902	19,368	36,365	20,000	15,000	(5,000)	
Radio Maintenance	522103	1,557	495	-	-	-	-	
Building & Grounds Services	522104	12,110	13,761	9,140	10,000	4,800	(5,200)	
Equip/Furniture/Fixtures Serv	522105	26,318	20,477	17,914	19,750	19,750	-	
Vehicles & Rolling Equip Serv	522106	2,940	2,268	594	-	-	-	
Landfill Fees	523102	30	153	105	-	-	-	
Phone Services	523107	20,577	9,820	9,183	10,960	10,960	-	
Water	523108	-	-	66	-	-	-	
Rental of Equip & Vehicles	524101	-	25	-	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	9,531	10,443	8,329	9,030	9,030	-	
Ammunition, Targets, & Firearm	531100	-	-	972	1,000	500	(500)	
Animal Supplies	531101	918	1,355	1,331	600	1,000	400	
Awards & Recognition	531102	1,258	742	1,509	800	5,000	4,200	
Books & Subscriptions	531103	7,734	4,237	3,707	4,529	4,529	-	
Chemical Supplies	531104	116	197	3	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Cleaning & Janitorial Supplies	531105	936	644	1,909	1,000	1,000	-	
Computer Supplies	531106	1,817	5,059	5,328	7,909	3,759	(4,150)	
Equipment/Furniture/Fixtures	531109	48,045	47,277	33,266	40,739	45,739	5,000	
Photography Supplies	531110	-	111	-	291	2,500	2,209	
Landscaping Materials	531112	-	704	489	-	50	50	
Cost of Goods Sold	531113	1,153	384	2,309	-	-	-	
Miscellaneous Supplies	531114	376	6	361	500	500	-	
Office Supplies	531116	15,124	8,228	10,112	9,981	10,550	569	
Paint Supplies	531117	91	92	84	-	-	-	
Program Supplies	531118	21,687	12,159	29,037	22,000	38,500	16,500	
Shop Supplies	531119	1,796	11,557	10,672	1,500	3,670	2,170	
Sign & Signal Supplies	531120	-	579	111	-	-	-	
Uniforms	531123	25,002	34,430	30,913	35,000	29,750	(5,250)	
Personal Protective Gear	531124	29,303	35,397	36,555	38,000	32,668	(5,332)	
Kerosene	532102	24	-	-	-	-	-	
LP Gas	532103	44	240	-	-	-	-	
Oil	532104	109	16	65	-	-	-	
Building & Grounds Supplies	533100	1,213	1,213	590	1,480	3,035	1,555	
Equip/Furniture/Fixtures Parts	533101	7,177	5,569	5,216	7,500	4,570	(2,930)	
Vehicle & Rolling Equip Parts	533102	-	321	-	-	-	-	
Grants & Contributions	541106	-	2,753	-	-	-	-	
Conferences, Training, Travel	542102	92,781	79,037	65,383	85,000	85,000	-	
Dues & Memberships	542103	11,347	4,132	8,875	3,910	3,910	-	
Entertainment Expense	542104	-	-	1,422	-	-	-	
Licensing Fees	542106	88	970	270	-	-	-	
Miscellaneous Costs	542107	-	-	-	413	413	-	
Postage & Freight	542108	3,321	3,108	2,835	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	464	200	80	-	100	100	
Mileage Reimbursement	542111	1,880	1,902	1,729	2,841	2,000	(841)	
Bad Debt Expense	542114	250,917	34,878	16,799	-	-	-	
		800,378	648,645	505,454	462,138	501,938	39,800	9%
Fleet & Facilities								
City Facility Maint Services	522107	108,056	109,176	157,238	180,826	65,800	(115,026)	
City Fleet Services	522108	427,219	402,197	553,872	495,534	486,532	(9,002)	
Rental of Land & Buildings	524100	-	-	1,500	-	234,535	234,535	
City Fleet Rental Charges	524102	85,377	96,162	98,834	114,171	112,139	(2,032)	
		620,653	607,535	811,443	790,531	899,006	108,475	14%
Non-Discretionary Expenses								
City Accounting Services	521113	199,155	199,155	220,430	-	-	-	
City Inter Department Charges	521114	1,463,917	1,522,194	1,575,862	786,752	796,017	9,265	
City Information Tech Services	522109	327,017	329,744	342,752	-	-	-	
Electricity	523100	87,101	89,609	93,354	92,000	37,633	(54,367)	
Natural Gas	523103	17,079	12,497	14,158	19,000	18,900	(100)	
Liability Insurance	525104	113,170	127,065	82,821	65,842	59,792	(6,050)	
Property Insurance	525107	14,562	18,786	17,831	28,283	12,265	(16,018)	
Vehicle Insurance	525108	34,608	36,161	37,257	43,274	50,062	6,788	
Diesel Fuel	532100	75,640	45,839	49,175	53,968	53,968	-	
Gasoline Fuel	532101	18,515	10,459	10,041	13,779	13,779	-	
		2,350,764	2,391,510	2,443,680	1,102,898	1,042,416	(60,482)	-5%
Capital Outlay								
Vehicles, Equipment, Software	554000	89,687	70,080	30,379	-	-	-	
Controlled assets	556000	109,354	113,644	54,007	-	-	-	
		199,041	183,724	84,386	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,456	-	-	-	-	-	
		3,456	-	-	-	-	-	0%
Total Expenditures		19,907,338	19,773,254	20,309,438	19,353,743	19,632,618	278,875	1%
Net Revenues over/(under) Expenditures		(17,366,422)	(17,351,417)	(17,840,927)	(16,799,704)	(17,012,506)	(212,802)	

BUILDING SERVICES — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Liquor Licenses	411001	-	-	-	-	18,370	18,370	
Building Permits	411007	1,509,114	1,602,144	1,531,123	1,552,809	1,552,809	-	
Plumbing Permits	411008	159,536	138,780	138,906	164,000	164,000	-	
Electrical Permits	411009	240,023	233,789	255,618	252,000	252,000	-	
Sign Permits	411010	20,053	15,817	20,434	19,000	19,000	-	
Right of Way Permits	411011	1,825	1,310	825	2,000	2,000	-	
Mechanical Permits	411012	138,085	130,164	148,214	134,000	134,000	-	
Other Licenses	411013	2,463	1,950	2,300	3,000	3,000	-	
Other Permits	411014	22,555	15,505	21,065	22,500	22,500	-	
		2,093,654	2,139,460	2,118,485	2,149,309	2,167,679	18,370	1%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	-	(350)	-	-	-	
Recording Fees	431002	65	100	45	70	70	-	
Zoning & Subdivision Fees	431004	15,455	18,472	20,945	16,500	16,500	-	
Sale of Maps / Publications	431005	-	100	-	-	-	-	
Printing & Duplicating of Form	431006	-	-	40	-	-	-	
Admin Charges - External	431012	8,600	8,250	9,200	-	-	-	
Protective Inspection Fees	431103	308,854	331,663	334,740	285,000	305,000	20,000	
Registration Fees	431303	3,863	4,750	12,030	1,500	1,500	-	
Special Inspection Fees	431601	425	250	75	500	500	-	
		337,262	363,585	376,725	303,570	323,570	20,000	7%
Fines & Forfeits								
Court Fines	441000	25,311	37,440	30,897	22,500	22,500	-	
		25,311	37,440	30,897	22,500	22,500	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	21	35	-	-	-	-	
Damage Recoveries	471004	58	533	-	-	-	-	
Other Miscellaneous Revenue	471005	5,060	5,095	4,392	1,500	1,500	-	
Cash Over (Under)	471007	1	-	0	-	-	-	
		5,139	5,664	4,392	1,500	1,500	-	0%
Total Revenues		2,461,366	2,546,148	2,530,499	2,476,879	2,515,249	38,370	2%
Expenditures								
Personal Services								
Regular Employees	511100	1,741,536	1,770,408	1,820,712	1,952,738	1,975,072	22,334	
Overtime	511300	(2,348)	(2,296)	4,709	4,023	4,023	-	
Other Special Pays	511400	25,904	19,711	25,933	16,250	19,050	2,800	
Leave Accrual	511500	(6,580)	2,035	8,891	-	-	-	
Group Insurance	512100	469,418	460,775	492,875	543,694	460,359	(83,335)	
Social Security Contributions	512200	133,742	131,807	142,054	150,935	152,857	1,922	
Retirement Contribution	512300	160,401	159,083	171,280	176,187	188,626	12,439	
Workers' Compensation	512500	52,679	47,639	62,315	69,326	71,494	2,168	
Other Employee Benefits	512600	2,235	2,196	2,155	2,467	1,880	(587)	
		2,576,987	2,591,357	2,730,924	2,915,620	2,873,361	(42,259)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	203	466	-	1,000	1,000	-	
Consulting & Technical Service	521104	-	-	-	400	400	-	
External Contracted Labor	521105	-	-	-	-	25,000	25,000	
Health Services	521106	516	480	432	800	800	-	
Legal Services	521107	-	-	-	250	250	-	
Other Professional Services	521108	7,268	8,173	11,272	9,825	9,825	-	
External Banking/Financial Fee	521109	27,183	32,045	20,063	55,000	30,000	(25,000)	
Computer Hardware	522100	-	-	-	1,000	1,000	-	
Computer Software Maintenance	522101	-	-	576	1,000	1,000	-	
IT Services - External	522102	11,817	11,298	3,616	17,300	17,300	-	
Building & Grounds Services	522104	-	-	-	1,200	1,200	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	400	400	-	
Vehicles & Rolling Equip Serv	522106	180	184	495	-	-	-	
Phone Services	523107	8,250	7,605	6,672	12,000	12,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Rental of Equip & Vehicles	524101	77	-	-	-	-	-	
Appraisal, Recording, Abstract	525100	-	-	250	-	-	-	
Printing, Binding, & Duplicate	525102	8,089	6,483	6,786	9,750	9,750	-	
Other Purchased Services	525106	-	-	-	250	250	-	
Animal Supplies	531101	-	107	9	-	-	-	
Awards & Recognition	531102	-	15	23	300	300	-	
Books & Subscriptions	531103	4,876	4,580	547	6,000	6,000	-	
Chemical Supplies	531104	-	43	-	-	-	-	
Cleaning & Janitorial Supplies	531105	-	-	33	-	-	-	
Computer Supplies	531106	103	698	313	1,300	1,300	-	
Equipment/Furniture/Fixtures	531109	2,626	1,471	1,609	5,000	5,000	-	
Miscellaneous Supplies	531114	111	157	-	-	-	-	
Office Supplies	531116	4,448	4,008	4,940	7,500	7,500	-	
Shop Supplies	531119	-	378	557	-	-	-	
Uniforms	531123	434	509	-	600	600	-	
Personal Protective Gear	531124	97	781	117	900	900	-	
Equip/Furniture/Fixtures Parts	533101	-	35	-	-	-	-	
Conferences, Training, Travel	542102	10,889	17,740	24,895	29,450	29,450	-	
Dues & Memberships	542103	2,008	2,080	2,114	2,500	2,500	-	
Licensing Fees	542106	60	180	475	250	250	-	
Postage & Freight	542108	9,340	8,258	7,160	8,000	8,000	-	
Recording/Filing Fees/Permits	542110	755	340	178	400	400	-	
Mileage Reimbursement	542111	126	26	-	2,500	2,500	-	
Bad Debt Expense	542114	244,819	62,222	10,789	-	-	-	
		344,277	170,365	103,919	174,875	174,875	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	819	-	-	-	
City Fleet Services	522108	20,157	28,611	29,704	23,132	23,922	790	
Rental of Land & Buildings	524100	56,603	53,536	48,575	52,370	52,246	(124)	
City Fleet Rental Charges	524102	50,080	50,448	44,299	48,393	52,711	4,318	
		126,840	132,594	123,397	123,895	128,879	4,984	4%
Non-Discretionary Expenses								
City Accounting Services	521113	126,736	126,735	119,290	-	-	-	
City Inter Department Charges	521114	147,018	158,422	177,443	-	-	-	
City Information Tech Services	522109	222,620	314,959	366,566	-	-	-	
Liability Insurance	525104	6,996	22,585	16,166	19,117	10,439	(8,678)	
Vehicle Insurance	525108	13,359	22,135	15,994	12,600	13,200	600	
Gasoline Fuel	532101	15,840	10,928	11,298	14,706	14,706	-	
		532,569	655,765	706,757	46,423	38,345	(8,078)	-17%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	75,000	75,000	-	-	-	-	
		75,000	75,000	-	-	-	-	0%
Total Expenditures		3,655,673	3,625,082	3,664,997	3,260,813	3,215,460	(45,353)	-1%
Net Revenues over/(under) Expenditures		(1,194,307)	(1,078,934)	(1,134,498)	(783,934)	(700,211)	83,723	

BUILDING DEMOLITION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	27,637	-	-	-	-	
		-	27,637	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	311	-	-	-	-	-	
Special Assessment Charges	471008	73,631	99,713	47,535	100,000	100,000	-	
		73,943	99,713	47,535	100,000	100,000	-	0%
Total Revenues		73,943	127,350	47,535	100,000	100,000	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	40	-	-	-	
Other Professional Services	521108	67,447	113,230	71,912	100,000	100,000	-	
Printing, Binding, & Duplicate	525102	-	-	16	-	-	-	
Building & Grounds Supplies	533100	-	-	373	-	-	-	
Bad Debt Expense	542114	24,874	3,358	-	-	-	-	
		92,320	116,588	72,340	100,000	100,000	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	2,195	-	-	-	
		-	-	2,195	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		92,320	116,588	74,535	100,000	100,000	-	0%
Net Revenues over/(under) Expenditures		(18,378)	10,762	(27,001)	-	-	-	

PUBLIC WORKS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Liquor Licenses	411001	(50)	-	-	-	-	-	
Right of Way Permits	411011	120,745	168,485	212,457	66,000	66,000	-	
Other Permits	411014	500	400	400	500	500	-	
		121,195	168,885	212,857	66,500	66,500	-	0%
Intergovernmental Grants								
Federal Operating	421001	117,752	124,419	177,255	-	-	-	
State Operating	422001	46,402	31,110	99,891	78,948	78,948	-	
Local Govt Grants	423000	4,503	19,520	10,538	-	-	-	
Community Credits	423001	40,007	-	-	-	-	-	
		208,664	175,049	287,684	78,948	78,948	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	17	-	-	-	-	
Recording Fees	431002	1,189	2,098	1,455	1,000	1,000	-	
Sale of Maps / Publications	431005	12	1	-	-	-	-	
Printing & Duplicating of Form	431006	189	1	-	-	-	-	
Admin Charges - City Mgr Depts	431007	2,807,169	3,268,776	4,040,343	3,741,350	4,582,594	841,244	
Admin Charges - External	431012	66,180	31,758	24,233	22,000	22,000	-	
Snow/Weed Abatements	431502	61,501	6,317	-	5,000	5,000	-	
Weed Cleaning/Removal Charges	431503	(315)	-	-	-	-	-	
Sale of Recycleable	432002	3,358	3,386	6,616	2,000	2,000	-	
		2,939,283	3,312,354	4,072,647	3,771,350	4,612,594	841,244	22%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	11,458,614	9,972,704	9,945,670	9,944,650	10,310,650	366,000	
		11,458,614	9,972,704	9,945,670	9,944,650	10,310,650	366,000	4%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Land Rental	461000	614	614	614	-	-	-	
Air Rights	461005	2,944	6,661	11,161	-	-	-	
Vacating Streets & Alleys	461006	893	4,393	5,417	-	-	-	
Contributions & Donations	471002	-	-	180	-	-	-	
Sale of Inventory	471003	4,745	12,353	22,074	8,500	8,500	-	
Damage Recoveries	471004	35,438	17,316	92,695	33,000	33,000	-	
Other Miscellaneous Revenue	471005	308	66	30	-	-	-	
Sale of Fixed Assets	482001	1,800	-	-	-	-	-	
		46,742	41,403	132,171	41,500	41,500	-	0%
Total Revenues		14,774,498	13,670,394	14,651,029	13,902,948	15,110,192	1,207,244	9%
Expenditures								
Personal Services								
Regular Employees	511100	7,557,178	7,178,717	7,721,364	8,317,521	9,636,628	1,319,107	
Temporary/Seasonal Employees	511200	71,097	58,698	90,509	72,755	147,495	74,740	
Overtime	511300	286,008	218,265	277,238	194,656	204,816	10,160	
Other Special Pays	511400	246,367	225,235	201,346	188,860	211,900	23,040	
Leave Accrual	511500	(104,087)	50,760	62,513	-	-	-	
Group Insurance	512100	1,914,330	1,682,818	1,907,360	2,128,424	2,025,060	(103,364)	
Social Security Contributions	512200	608,162	568,013	638,373	668,784	777,684	108,900	
Retirement Contribution	512300	721,717	678,761	764,311	783,502	962,966	179,464	
Unemployment Compensation	512400	11,504	843	1,020	-	-	-	
Workers' Compensation	512500	831,001	760,130	911,349	1,078,068	1,179,519	101,451	
Other Employee Benefits	512600	10,063	14,312	16,033	6,825	7,639	814	
		12,153,339	11,436,552	12,591,416	13,439,395	15,153,707	1,714,312	13%
Discretionary Expenses								
Advertising & Marketing	521100	4,738	4,002	3,423	3,000	3,000	-	
Consulting & Technical Service	521104	-	2,844	3,785	-	-	-	
External Contracted Labor	521105	26,746	25,519	32,667	-	10,000	10,000	
Health Services	521106	1,888	1,988	2,060	1,500	1,500	-	
Other Professional Services	521108	55,279	83,956	57,448	23,697	23,697	-	
External Banking/Financial Fee	521109	-	64	-	-	-	-	
Computer Hardware	522100	4	-	-	-	-	-	
Computer Software Maintenance	522101	10,216	13,404	16,868	12,000	12,000	-	
IT Services - External	522102	5,456	16,597	12,883	17,000	17,000	-	
Radio Maintenance	522103	17,492	17,378	16,508	19,000	19,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Building & Grounds Services	522104	23,727	25,140	12,768	-	-	-	
Equip/Furniture/Fixtures Serv	522105	9,453	1,468	8,323	8,810	8,810	-	
Vehicles & Rolling Equip Serv	522106	339	144	340	-	-	-	
Fiber Optic Network	523101	966	-	-	-	-	-	
Landfill Fees	523102	91,958	42,483	46,522	49,000	49,000	-	
Recycling Fees	523104	-	1,672	10	-	-	-	
Phone Services	523107	22,794	23,328	21,448	21,095	21,095	-	
Rental of Equip & Vehicles	524101	2,272	2,352	4,368	1,730	1,730	-	
Appraisal, Recording, Abstract	525100	3,000	1,060	-	-	-	-	
Printing, Binding, & Duplicate	525102	19,671	21,236	23,458	13,000	13,000	-	
Awards & Recognition	531102	30	45	383	-	-	-	
Books & Subscriptions	531103	1,220	1,091	1,102	3,000	3,000	-	
Chemical Supplies	531104	381,867	530,291	780,161	781,675	777,675	(4,000)	
Cleaning & Janitorial Supplies	531105	2,030	1,954	2,985	1,700	1,700	-	
Computer Supplies	531106	2,204	5,192	1,512	2,000	2,000	-	
Engineering Supplies	531108	1,550	2,531	2,027	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	45,274	53,703	32,045	44,000	47,000	3,000	
Photography Supplies	531110	-	-	650	-	-	-	
Landscaping Materials	531112	1,989	-	-	-	5,500	5,500	
Miscellaneous Supplies	531114	26	17	173	-	-	-	
Office Supplies	531116	14,184	12,508	14,469	15,377	15,377	-	
Paint Supplies	531117	59,439	80,976	66,618	68,500	68,500	-	
Program Supplies	531118	56	-	5,561	-	-	-	
Shop Supplies	531119	27,995	27,895	24,966	29,000	31,000	2,000	
Sign & Signal Supplies	531120	44,643	124,189	119,385	109,970	109,970	-	
Street & Sewer Materials	531121	939,337	1,251,369	1,065,036	1,198,732	1,193,732	(5,000)	
Uniforms	531123	2,466	4,515	8,867	8,390	8,390	-	
Personal Protective Gear	531124	14,341	11,178	16,574	14,450	14,950	500	
Kerosene	532102	-	4,826	-	-	-	-	
LP Gas	532103	1,174	708	546	-	-	-	
Oil	532104	3,029	1,685	1,578	2,000	2,040	40	
Other Lubricants	532106	799	396	601	800	1,050	250	
Building & Grounds Supplies	533100	1,030	5,295	57	2,500	2,500	-	
Equip/Furniture/Fixtures Parts	533101	24,046	7,871	11,998	11,000	11,700	700	
Vehicle & Rolling Equip Parts	533102	77,452	31,334	56,714	55,000	55,000	-	
Grants & Contributions	541106	52,132	93,236	142,423	-	-	-	
Conferences, Training, Travel	542102	28,849	47,175	66,121	35,736	35,836	100	
Dues & Memberships	542103	4,732	6,047	7,672	5,500	5,500	-	
Settlement	542105	1,607	297	-	1,100	1,100	-	
Licensing Fees	542106	1,550	1,190	590	1,100	1,115	15	
Miscellaneous Costs	542107	475	-	-	-	-	-	
Postage & Freight	542108	4,178	2,605	2,800	3,500	3,500	-	
Recording/Filing Fees/Permits	542110	1,992	2,567	1,997	2,300	2,300	-	
Mileage Reimbursement	542111	733	631	541	700	700	-	
Bad Debt Expense	542114	155,589	5,306	(5,933)	-	-	-	
		2,194,012	2,603,261	2,693,097	2,569,861	2,582,966	13,105	1%
Fleet & Facilities								
City Facility Maint Services	522107	6,228	9,096	2,946	-	-	-	
City Fleet Services	522108	1,021,589	1,070,270	989,223	1,285,785	1,269,909	(15,876)	
Rental of Land & Buildings	524100	599,430	566,244	619,979	657,996	679,183	21,187	
City Fleet Rental Charges	524102	1,160,573	1,108,222	1,141,916	1,158,758	1,266,734	107,976	
		2,787,820	2,753,831	2,754,064	3,102,539	3,215,826	113,287	4%
Non-Discretionary Expenses								
City Accounting Services	521113	343,995	343,995	379,869	-	-	-	
City Inter Department Charges	521114	748,778	802,220	860,473	25,900	25,900	-	
City Information Tech Services	522109	624,475	680,984	722,531	-	-	-	
Electricity	523100	(2,949)	615	(731)	650	1,000	350	
Natural Gas	523103	30	-	-	-	-	-	
Liability Insurance	525104	123,252	138,938	103,667	105,315	109,099	3,784	
Property Insurance	525107	-	-	-	78	112	34	
Vehicle Insurance	525108	111,787	155,700	121,455	148,096	139,066	(9,030)	
Diesel Fuel	532100	324,406	157,722	153,633	209,332	215,290	5,958	
Gasoline Fuel	532101	71,813	42,729	46,568	54,024	64,824	10,800	
		2,345,587	2,322,903	2,387,467	543,395	555,291	11,896	2%
Capital Outlay								
Vehicles, Equipment, Software	554000	24,601	39,878	84,253	-	-	-	
Controlled assets	556000	23,492	46,940	19,700	-	-	-	
		48,093	86,818	103,953	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	40,635	-	10,000	-	-	-	
		40,635	-	10,000	-	-	-	0%
Total Expenditures		19,569,486	19,203,366	20,539,997	19,655,190	21,507,791	1,852,600	9%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Net Revenues over/(under) Expenditures	(4,794,988)	(5,532,971)	(5,888,968)	(5,752,242)	(6,397,598)	(645,356)	

STREET LIGHTING

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	1,389	2,519	2,234	2,000	2,000	-	
		1,389	2,519	2,234	2,000	2,000	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	5,179	-	-	250,000	250,000	-	
		5,179	-	-	250,000	250,000	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,291	1,366	1,332	1,200	1,200	-	
		1,291	1,366	1,332	1,200	1,200	-	0%
Total Revenues		7,859	3,885	3,566	253,200	253,200	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	127	4,875	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	5,726	-	2,652	-	-	-	
Equip/Furniture/Fixtures Parts	533101	13,524	6,770	9,348	12,000	12,000	-	
Bad Debt Expense	542114	415	(415)	-	-	-	-	
		19,792	11,229	12,000	12,000	12,000	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	1,856,664	1,867,885	1,918,307	1,900,000	1,986,000	86,000	
		1,856,664	1,867,885	1,918,307	1,900,000	1,986,000	86,000	5%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		1,876,456	1,879,114	1,930,307	1,912,000	1,998,000	86,000	4%
Net Revenues over/(under) Expenditures		(1,868,597)	(1,875,229)	(1,926,741)	(1,658,800)	(1,744,800)	(86,000)	

SCHOOL CROSSING GUARDS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Grants & Contributions	541106	50,976	56,085	48,092	62,830	62,830	-	
		50,976	56,085	48,092	62,830	62,830	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		50,976	56,085	48,092	62,830	62,830	-	0%
Net Revenues over/(under) Expenditures		(50,976)	(56,085)	(48,092)	(62,830)	(62,830)	-	

BRIDGE MAINTENANCE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	48,450	48,450	48,770	48,770	48,770	-	
		48,450	48,450	48,770	48,770	48,770	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	3,950	-	-	-	-	
		-	3,950	-	-	-	-	0%
Total Revenues		48,450	52,400	48,770	48,770	48,770	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting & Technical Service	521104	-	-	10,896	48,420	57,920	9,500	
Other Professional Services	521108	51,480	31,676	60,466	-	-	-	
		51,480	31,676	71,362	48,420	57,920	9,500	20%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	290	325	307	350	350	-	
		290	325	307	350	350	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		51,770	32,001	71,668	48,770	58,270	9,500	19%
Net Revenues over/(under) Expenditures		(3,320)	20,399	(22,898)	-	(9,500)	(9,500)	

COMMUNITY DEVELOPMENT — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	4,290	-	2,950	-	-	-	
		4,290	-	2,950	-	-	-	0%
Charges for Services								
Recording Fees	431002	106	-	-	-	-	-	
Printing & Duplicating of Form	431006	-	2	-	-	-	-	
Admin Charges - City Mgr Depts	431007	79,678	172,930	202,841	194,958	196,687	1,729	
Admin Charges - External	431012	239,048	323,188	350,774	387,375	387,375	-	
		318,833	496,120	553,615	582,333	584,062	1,729	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	6,028	-	-	-	
		-	-	6,028	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	14	-	-	-	-	-	
		14	-	-	-	-	-	0%
Total Revenues		323,137	496,120	562,593	582,333	584,062	1,729	0%
Expenditures								
Personal Services								
Regular Employees	511100	555,285	793,087	812,798	925,728	920,248	(5,480)	
Temporary/Seasonal Employees	511200	-	-	19,812	26,880	26,880	-	
Overtime	511300	687	(1,321)	342	4,000	4,000	-	
Other Special Pays	511400	3,518	1,660	10,581	1,430	1,760	330	
Leave Accrual	511500	11,265	7,585	4,465	-	-	-	
Group Insurance	512100	103,527	151,843	171,112	171,174	137,263	(33,911)	
Social Security Contributions	512200	41,842	58,201	64,976	73,237	72,781	(456)	
Retirement Contribution	512300	49,570	69,214	75,774	85,552	89,953	4,401	
Unemployment Compensation	512400	-	-	6,028	-	-	-	
Workers' Compensation	512500	24,661	26,262	34,934	47,058	44,515	(2,543)	
Other Employee Benefits	512600	164	5,225	223	242	242	-	
		790,521	1,111,757	1,201,046	1,335,301	1,297,642	(37,659)	-3%
Discretionary Expenses								
Advertising & Marketing	521100	2,836	1,294	1,314	4,500	4,500	-	
Consulting & Technical Service	521104	-	55,725	2,950	-	-	-	
External Contracted Labor	521105	1,192	-	-	1,000	1,000	-	
Health Services	521106	88	120	192	-	-	-	
Legal Services	521107	-	8,963	1,109	-	-	-	
Other Professional Services	521108	82	1,814	1,807	5,000	105,000	100,000	
Computer Software Maintenance	522101	663	1,147	805	-	-	-	
IT Services - External	522102	668	1,806	1,153	-	-	-	
Equip/Furniture/Fixtures Serv	522105	658	-	130	2,000	2,000	-	
Phone Services	523107	1,445	1,263	1,420	1,800	1,800	-	
Rental of Equip & Vehicles	524101	-	125	-	-	-	-	
Printing, Binding, & Duplicate	525102	9,297	7,371	8,986	11,000	11,000	-	
Awards & Recognition	531102	-	-	8	-	-	-	
Books & Subscriptions	531103	397	203	146	1,000	1,000	-	
Computer Supplies	531106	383	86	-	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	2,744	172	338	3,000	3,000	-	
Miscellaneous Supplies	531114	22	-	-	444	444	-	
Office Supplies	531116	3,620	1,421	1,029	7,000	7,000	-	
Program Supplies	531118	35	91	153	-	-	-	
Sign & Signal Supplies	531120	-	232	-	-	-	-	
Personal Protective Gear	531124	58	27	31	-	-	-	
Conferences, Training, Travel	542102	13,551	17,840	19,655	26,073	26,073	-	
Dues & Memberships	542103	2,916	4,413	3,727	4,000	4,000	-	
Entertainment Expense	542104	1,292	-	-	-	-	-	
Licensing Fees	542106	30	-	30	-	-	-	
Postage & Freight	542108	2,181	4,373	3,490	2,600	2,600	-	
Recording/Filing Fees/Permits	542110	1,690	570	255	1,500	1,500	-	
Mileage Reimbursement	542111	202	194	182	600	600	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Bad Debt Expense	542114	1,549	(46)	-	-	-	-	
		47,598	109,202	48,910	73,517	173,517	100,000	136%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	151	-	-	-	
City Fleet Services	522108	68	-	-	-	-	-	
Rental of Land & Buildings	524100	65,026	69,800	65,392	59,865	60,550	685	
City Fleet Rental Charges	524102	50	-	125	-	-	-	
		65,144	69,800	65,668	59,865	60,550	685	1%
Non-Discretionary Expenses								
City Accounting Services	521113	58,157	54,604	60,437	-	-	-	
City Inter Department Charges	521114	47,046	51,364	60,920	-	-	-	
City Information Tech Services	522109	295,307	195,736	212,831	-	-	-	
Liability Insurance	525104	2,374	2,905	2,316	3,552	5,069	1,517	
Property Insurance	525107	3,006	-	-	-	-	-	
Gasoline Fuel	532101	725	50	80	-	-	-	
		406,615	304,659	336,584	3,552	5,069	1,517	43%
Capital Outlay								
Controlled assets	556000	2,639	-	-	-	-	-	
		2,639	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	10,400	25,000	-	-	-	
		-	10,400	25,000	-	-	-	0%
Total Expenditures		1,312,517	1,605,819	1,677,207	1,472,235	1,536,778	64,543	4%
Net Revenues over/(under) Expenditures		(989,380)	(1,109,698)	(1,114,614)	(889,902)	(952,716)	(62,814)	

DEVELOPMENT SERVICES — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Liquor Licenses	411001	-	-	-	-	1,880	1,880	
		-	-	-	-	1,880	1,880	100%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Recording Fees	431002	164	219	609	-	-	-	
Admin Charges - City Mgr Depts	431007	914,485	1,091,869	1,131,838	336,554	336,594	40	
Admin Charges - Commissions	431011	3,977	4,743	4,920	-	-	-	
Admin Charges - External	431012	550	-	-	-	-	-	
		919,176	1,096,831	1,137,367	336,554	336,594	40	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	199,324	98,746	100,713	101,904	102,815	911	
		199,324	98,746	100,713	101,904	102,815	911	1%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		1,118,500	1,195,577	1,238,080	438,458	441,289	2,831	1%
Expenditures								
Personal Services								
Regular Employees	511100	824,490	939,113	907,751	992,153	1,018,683	26,530	
Overtime	511300	2,831	79	352	320	320	-	
Other Special Pays	511400	6,820	8,515	33,216	8,190	8,100	(90)	
Leave Accrual	511500	16,639	10,911	(12,545)	-	-	-	
Group Insurance	512100	148,396	165,802	166,891	195,204	139,891	(55,313)	
Social Security Contributions	512200	59,798	67,063	70,769	74,216	76,125	1,909	
Retirement Contribution	512300	72,998	83,096	85,026	89,359	96,957	7,598	
Workers' Compensation	512500	3,976	4,080	4,302	4,465	4,482	17	
Other Employee Benefits	512600	1,900	226	225	242	242	-	
		1,137,848	1,278,886	1,255,985	1,364,149	1,344,800	(19,349)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	392	921	3,020	-	-	-	
Health Services	521106	180	192	208	200	200	-	
Other Professional Services	521108	-	4,871	3,674	5,000	4,724	(276)	
Security Services	521110	-	14	-	-	-	-	
Computer Hardware	522100	-	-	62	-	-	-	
Computer Software Maintenance	522101	-	-	-	-	2,959	2,959	
Equip/Furniture/Fixtures Serv	522105	-	625	-	50	50	-	
Recycling Fees	523104	-	39	-	-	-	-	
Phone Services	523107	636	355	-	500	500	-	
Rental of Equip & Vehicles	524101	90	50	-	-	-	-	
Appraisal, Recording, Abstract	525100	-	300	-	-	-	-	
Printing, Binding, & Duplicate	525102	2,373	2,329	2,127	2,000	2,000	-	
Awards & Recognition	531102	8	8	28	-	-	-	
Books & Subscriptions	531103	743	95	-	1,000	950	(50)	
Computer Supplies	531106	-	-	161	500	500	-	
Equipment/Furniture/Fixtures	531109	643	768	2,652	1,000	1,000	-	
Office Supplies	531116	376	412	718	750	750	-	
Paint Supplies	531117	-	(20)	-	-	-	-	
Program Supplies	531118	-	697	-	-	-	-	
Personal Protective Gear	531124	3	135	47	-	-	-	
Conferences, Training, Travel	542102	16,801	26,118	8,501	14,000	13,250	(750)	
Dues & Memberships	542103	2,066	2,183	2,719	2,500	2,500	-	
Licensing Fees	542106	-	100	-	-	-	-	
Postage & Freight	542108	48	648	742	750	750	-	
Recording/Filing Fees/Permits	542110	218	720	1,392	500	500	-	
Mileage Reimbursement	542111	30	-	22	500	500	-	
		24,605	41,560	26,073	29,250	31,133	1,883	6%
Fleet & Facilities								
Rental of Land & Buildings	524100	2,554	2,409	2,137	5,580	5,565	(15)	
City Fleet Rental Charges	524102	25	-	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
		2,579	2,409	2,137	5,580	5,565	(15)	0%
Non-Discretionary Expenses								
City Accounting Services	521113	18,105	18,105	20,039	-	-	-	
City Inter Department Charges	521114	34,206	36,422	44,716	-	-	-	
City Information Tech Services	522109	54,071	103,562	118,527	-	-	-	
Liability Insurance	525104	5,076	6,075	5,060	5,020	5,294	274	
Gasoline Fuel	532101	163	103	46	295	295	-	
		111,621	164,267	188,388	5,315	5,589	274	5%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		1,276,653	1,487,121	1,472,584	1,404,294	1,387,087	(17,207)	-1%
Net Revenues over/(under) Expenditures		(158,153)	(291,545)	(234,504)	(965,836)	(945,798)	20,038	

PARKS AND RECREATION — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	23,161	36,390	36,229	21,000	23,000	2,000	
		23,161	36,390	36,229	21,000	23,000	2,000	10%
Intergovernmental Grants								
Federal Operating	421001	-	-	126,230	-	-	-	
State Operating	422001	-	633	15,279	-	-	-	
Local Govt Grants	423000	3,793	2,500	2,304	-	-	-	
Community Credits	423001	7,866	-	-	-	-	-	
		11,659	3,133	143,813	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	25,308	90,884	101,462	74,000	7,000	(67,000)	
Other Charges for Services	431010	673,317	548,219	833,505	846,669	906,102	59,433	
Admin Charges - Commissions	431011	12,000	12,000	12,000	-	12,000	12,000	
Admin Charges - External	431012	1,130	5,400	440	1,700	1,700	-	
Vending Sales	431301	26,530	24,664	40,777	26,750	26,750	-	
Concession Sales	431302	275,243	332,846	285,147	352,252	330,252	(22,000)	
Registration Fees	431303	512,987	471,227	441,918	490,495	480,495	(10,000)	
Admission Fees	431305	301,900	415,869	358,339	314,163	326,163	12,000	
League Fees	431306	126,283	124,726	118,536	110,085	125,085	15,000	
Tournament Fees	431307	5,020	4,266	3,426	5,000	5,000	-	
School Fees	431308	402	83	-	-	-	-	
Special Fees	431309	37,752	35,982	25,736	40,650	33,650	(7,000)	
Pass Fees	431311	416,535	450,736	491,164	434,321	434,321	-	
Gift Certificate Sales	431312	(140)	(313)	(325)	-	-	-	
Will Call Fees	431313	107	-	-	-	-	-	
Advertising Income	431314	-	3,700	-	-	-	-	
Sale of Recycleable	432002	7,580	2,924	2,690	-	-	-	
		2,421,954	2,523,215	2,714,815	2,696,085	2,688,518	(7,567)	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	298,619	1,931,151	1,894,377	1,761,452	1,362,970	(398,482)	
Operating Transfer In - Intra	483002	-	-	868	-	-	-	
		298,619	1,931,151	1,895,244	1,761,452	1,362,970	(398,482)	-23%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Land Rental	461000	160,237	159,284	150,047	140,724	133,704	(7,020)	
Building Rental	461001	150,216	162,556	200,756	135,654	152,674	17,020	
Other Rental	461002	117,907	117,046	119,841	118,191	118,191	-	
Concession Fees - Car Rental	461012	-	1,100	-	900	900	-	
Postage / Handling	471001	-	435	27	-	-	-	
Contributions & Donations	471002	22,928	99,325	32,932	16,850	16,850	-	
Sale of Inventory	471003	2,848	3,967	5,487	-	-	-	
Damage Recoveries	471004	1,950	-	4,376	-	-	-	
Other Miscellaneous Revenue	471005	6,518	38,673	95,874	9,150	9,150	-	
Cash Over (Under)	471007	(234)	23	(66)	-	-	-	
Capital Contributions	481003	-	22,000	-	-	-	-	
		462,370	604,410	609,275	421,469	431,469	10,000	2%
Total Revenues		3,217,763	5,098,297	5,399,376	4,900,006	4,505,957	(394,049)	-8%
Expenditures								
Personal Services								
Regular Employees	511100	2,480,579	3,576,668	3,734,341	3,934,547	3,408,771	(525,776)	
Temporary/Seasonal Employees	511200	1,280,208	1,267,246	1,283,186	1,541,359	1,541,293	(66)	
Overtime	511300	53,244	64,282	68,012	72,653	62,493	(10,160)	
Other Special Pays	511400	52,599	79,511	92,408	66,120	55,090	(11,030)	
Leave Accrual	511500	85,275	956	11,290	-	-	-	
Group Insurance	512100	631,111	965,349	1,020,375	1,092,011	743,538	(348,473)	
Social Security Contributions	512200	282,374	367,133	397,328	429,514	387,665	(41,849)	
Retirement Contribution	512300	248,556	353,733	382,177	501,386	478,383	(23,003)	
Unemployment Compensation	512400	97,984	89,557	90,635	-	-	-	
Workers' Compensation	512500	395,831	494,532	686,091	700,782	578,167	(122,615)	
Other Employee Benefits	512600	1,375	3,714	3,844	3,751	4,170	419	
		5,609,137	7,262,681	7,769,687	8,342,123	7,259,570	(1,082,553)	-13%
Discretionary Expenses								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Advertising & Marketing	521100	14,610	14,608	15,493	14,787	25,037	10,250	
Consulting & Technical Service	521104	-	-	-	217	217	-	
External Contracted Labor	521105	613,283	593,784	793,258	817,952	894,756	76,804	
Health Services	521106	751	632	704	575	625	50	
Legal Services	521107	-	120	-	-	-	-	
Other Professional Services	521108	18,910	27,287	29,076	18,315	20,815	2,500	
External Banking/Financial Fee	521109	25,935	27,070	29,941	23,400	23,400	-	
Security Services	521110	14,292	9,011	14,424	12,500	12,500	-	
Management Services	521111	51,236	88,147	50,070	66,333	69,305	2,972	
Computer Software Maintenance	522101	9,179	7,953	318	11,485	11,485	-	
IT Services - External	522102	3,206	5,948	13,983	5,597	4,697	(900)	
Radio Maintenance	522103	20,716	7,507	6,685	7,925	7,925	-	
Building & Grounds Services	522104	59,210	66,538	107,306	199,210	211,210	12,000	
Equip/Furniture/Fixtures Serv	522105	12,842	14,770	9,356	16,650	16,650	-	
Vehicles & Rolling Equip Serv	522106	1,641	150	317	1,221	1,221	-	
Landfill Fees	523102	33,531	73,485	54,233	51,230	51,230	-	
Recycling Fees	523104	-	450	-	-	-	-	
Phone Services	523107	33,502	34,339	36,976	35,251	34,251	(1,000)	
Water	523108	2,023	2,129	-	-	-	-	
Rental of Equip & Vehicles	524101	20,949	19,446	19,559	12,550	12,550	-	
Appraisal, Recording, Abstract	525100	-	-	550	-	-	-	
Printing, Binding, & Duplicate	525102	13,444	15,417	16,962	13,017	12,117	(900)	
Other Insurance	525105	4,181	496	192	-	-	-	
Animal Supplies	531101	6,876	4,947	5,106	6,800	6,800	-	
Awards & Recognition	531102	-	15	8	-	-	-	
Books & Subscriptions	531103	917	784	1,297	1,900	1,700	(200)	
Chemical Supplies	531104	87,821	98,630	99,212	95,138	94,138	(1,000)	
Cleaning & Janitorial Supplies	531105	22,950	28,471	25,855	25,884	25,884	-	
Computer Supplies	531106	138	637	5,396	-	-	-	
Concession Supplies	531107	130,518	151,991	139,462	130,700	130,700	-	
Equipment/Furniture/Fixtures	531109	76,000	63,052	56,910	69,387	67,587	(1,800)	
Photography Supplies	531110	20	-	-	750	450	(300)	
Landscaping Materials	531112	39,867	46,806	53,909	51,880	46,380	(5,500)	
Cost of Goods Sold	531113	10,291	7,103	8,236	11,000	11,000	-	
Miscellaneous Supplies	531114	-	112	-	2,566	1,066	(1,500)	
Office Supplies	531116	23,522	8,361	15,074	14,235	13,435	(800)	
Paint Supplies	531117	13,211	10,140	7,957	11,826	11,826	-	
Program Supplies	531118	115,641	96,252	77,063	99,406	97,106	(2,300)	
Shop Supplies	531119	11,714	20,763	34,962	25,036	23,036	(2,000)	
Sign & Signal Supplies	531120	7,959	8,532	10,410	8,989	8,989	-	
Uniforms	531123	8,495	7,077	5,537	7,825	7,825	-	
Personal Protective Gear	531124	12,880	12,200	10,524	12,325	10,825	(1,500)	
Kerosene	532102	1,447	-	-	-	-	-	
LP Gas	532103	8,807	4,795	5,498	4,525	4,525	-	
Oil	532104	309	961	1,666	2,170	2,130	(40)	
Other Lubricants	532106	1,472	565	1,262	1,750	1,500	(250)	
Building & Grounds Supplies	533100	83,490	83,364	88,032	71,348	84,348	13,000	
Equip/Furniture/Fixtures Parts	533101	52,584	26,628	26,477	60,478	46,778	(13,700)	
Vehicle & Rolling Equip Parts	533102	15,101	7,919	4,128	16,302	16,302	-	
Tires & Tubes	533103	89	-	-	960	960	-	
Grants & Contributions	541106	291,855	6,025	5,953	-	-	-	
Animals	542100	-	-	100	-	-	-	
Conferences, Training, Travel	542102	23,124	20,934	21,455	28,374	28,274	(100)	
Dues & Memberships	542103	5,631	6,534	5,857	7,220	7,120	(100)	
Entertainment Expense	542104	-	358	342	-	-	-	
Licensing Fees	542106	435	220	160	265	250	(15)	
Miscellaneous Costs	542107	60	-	395	200	200	-	
Postage & Freight	542108	5,676	5,330	5,560	11,703	6,703	(5,000)	
Recording/Filing Fees/Permits	542110	6,400	6,193	6,784	5,630	5,630	-	
Mileage Reimbursement	542111	-	3	-	650	650	-	
Talent Fee Expense	542113	1,845	1,650	1,325	1,900	1,900	-	
Bad Debt Expense	542114	40,212	6,496	2,000	-	-	-	
		2,060,799	1,753,131	1,933,317	2,097,337	2,176,008	78,671	4%
Fleet & Facilities								
City Facility Maint Services	522107	319,381	311,777	318,418	280,327	265,802	(14,525)	
City Fleet Services	522108	367,111	547,997	512,134	417,068	411,369	(5,699)	
Rental of Land & Buildings	524100	66,483	64,976	87,842	95,310	72,213	(23,097)	
City Fleet Rental Charges	524102	301,815	483,666	528,325	566,890	570,224	3,334	
		1,054,789	1,408,415	1,446,720	1,359,595	1,319,608	(39,987)	-3%
Non-Discretionary Expenses								
City Accounting Services	521113	416,415	416,415	437,850	-	-	-	
City Inter Department Charges	521114	520,718	553,182	576,003	29,208	-	(29,208)	
City Information Tech Services	522109	351,703	342,680	369,458	-	-	-	
Electricity	523100	241,821	259,125	288,794	313,539	309,000	(4,539)	
Natural Gas	523103	65,614	40,721	43,859	83,287	58,000	(25,287)	
Liability Insurance	525104	72,937	72,187	64,992	68,329	56,296	(12,033)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Property Insurance	525107	99,060	81,538	78,035	137,319	123,132	(14,187)	
Vehicle Insurance	525108	49,026	52,107	73,074	77,428	71,768	(5,660)	
Diesel Fuel	532100	73,817	82,881	82,568	67,946	61,988	(5,958)	
Gasoline Fuel	532101	73,569	58,372	59,039	72,648	61,848	(10,800)	
		1,964,680	1,959,208	2,073,672	849,704	742,032	(107,672)	-13%
Capital Outlay								
Vehicles, Equipment, Software	554000	53,086	66,664	16,200	-	-	-	
Controlled assets	556000	99,111	81,494	49,918	35,767	-	(35,767)	
		152,197	148,158	66,118	35,767	-	(35,767)	-100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	62,364	-	-	90,352	90,352	
		-	62,364	-	-	90,352	90,352	100%
Total Expenditures		10,841,602	12,593,957	13,289,514	12,684,526	11,587,570	(1,096,956)	-9%
Net Revenues over/(under) Expenditures		(7,623,840)	(7,495,660)	(7,890,138)	(7,784,520)	(7,081,613)	702,907	

INFORMATION TECHNOLOGY — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Sale of Maps / Publications	431005	1,936	135	845	3,200	3,200	-	
Admin Charges - City Mgr Depts	431007	4,695,531	4,662,399	5,301,312	1,718,083	1,768,701	50,618	
Admin Charges - Commissions	431011	61,033	47,141	55,847	15,501	16,530	1,029	
Admin Charges - External	431012	122,269	109,322	350,159	266,837	263,254	(3,583)	
		4,880,769	4,818,998	5,708,162	2,003,621	2,051,686	48,064	2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	56,667	83,805	120,924	37,119	
		-	-	56,667	83,805	120,924	37,119	44%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2	-	-	-	-	-	
Contributions & Donations	471002	-	2	-	-	-	-	
Damage Recoveries	471004	-	5,345	-	-	-	-	
Other Miscellaneous Revenue	471005	226	210	788	-	-	-	
Sale of Fixed Assets	482001	6,000	-	-	-	-	-	
		6,229	5,557	788	-	-	-	0%
Total Revenues		4,886,998	4,824,555	5,765,617	2,087,426	2,172,609	85,183	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,182,562	2,247,433	2,268,844	2,505,186	2,589,873	84,687	
Overtime	511300	11,646	4,673	14,173	15,500	15,500	-	
Other Special Pays	511400	20,892	23,939	16,157	16,580	14,900	(1,680)	
Leave Accrual	511500	11,483	(3,296)	18,785	-	-	-	
Group Insurance	512100	546,241	524,850	523,480	569,591	433,473	(136,118)	
Social Security Contributions	512200	162,473	165,851	174,679	193,558	200,030	6,472	
Retirement Contribution	512300	196,717	200,561	212,020	226,576	247,354	20,778	
Workers' Compensation	512500	10,675	9,810	10,578	11,022	11,394	372	
Other Employee Benefits	512600	614	595	578	632	632	-	
		3,143,303	3,174,416	3,239,294	3,538,645	3,513,156	(25,489)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	425	381	319	500	500	-	
Health Services	521106	4,203	816	840	500	500	-	
Other Professional Services	521108	78,474	281,089	465,591	287,737	287,737	-	
Computer Hardware	522100	107,825	171,776	219,878	171,680	171,680	-	
Computer Software Maintenance	522101	959,618	741,375	1,025,950	1,045,720	1,073,720	28,000	
IT Services - External	522102	174,971	133,935	138,204	164,395	184,395	20,000	
Radio Maintenance	522103	1,728	1,209	1,740	1,500	1,500	-	
Building & Grounds Services	522104	-	-	1,240	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	971	1,500	1,500	-	
Recycling Fees	523104	63	-	-	-	-	-	
Phone Services	523107	183,290	170,828	168,049	242,000	242,000	-	
Rental of Equip & Vehicles	524101	-	-	50	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	2,001	2,188	2,563	2,500	2,500	-	
Books & Subscriptions	531103	52	90	415	750	750	-	
Computer Supplies	531106	18,486	25,653	23,270	29,000	29,000	-	
Equipment/Furniture/Fixtures	531109	33,651	29,324	25,310	28,000	28,000	-	
Office Supplies	531116	4,364	5,510	8,139	7,500	7,500	-	
Shop Supplies	531119	33	-	8	-	-	-	
Personal Protective Gear	531124	25	79	82	-	-	-	
Conferences, Training, Travel	542102	65,285	63,059	85,600	73,412	73,412	-	
Dues & Memberships	542103	339	200	-	750	750	-	
Postage & Freight	542108	3,455	195	208	500	500	-	
Recording/Filing Fees/Permits	542110	308	-	-	-	-	-	
Mileage Reimbursement	542111	2,886	3,639	2,823	5,000	5,000	-	
Bad Debt Expense	542114	45,704	(28,435)	26,855	-	-	-	
		1,687,185	1,602,911	2,198,106	2,063,944	2,111,944	48,000	2%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Fleet & Facilities								
City Facility Maint Services	522107	-	300	2,168	-	-	-	
City Fleet Services	522108	-	6	-	-	-	-	
Rental of Land & Buildings	524100	305,651	302,254	280,622	302,048	302,017	(31)	
City Fleet Rental Charges	524102	188	300	125	-	2,324	2,324	
		305,839	302,860	282,915	302,048	304,341	2,293	1%
Non-Discretionary Expenses								
City Accounting Services	521113	54,315	54,315	60,117	-	-	-	
City Inter Department Charges	521114	147,018	158,852	189,897	-	-	-	
Electricity	523100	895	-	-	-	-	-	
Natural Gas	523103	31	-	-	-	-	-	
Liability Insurance	525104	7,961	9,150	7,402	9,917	13,424	3,507	
Property Insurance	525107	864	-	-	-	-	-	
Gasoline Fuel	532101	19	178	121	50	50	-	
		211,103	222,495	257,537	9,967	13,474	3,507	35%
Capital Outlay								
Vehicles, Equipment, Software	554000	45,775	73,119	15,000	-	-	-	
Controlled assets	556000	9,850	37,551	12,365	-	-	-	
		55,625	110,670	27,365	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		5,403,054	5,413,352	6,005,217	5,914,604	5,942,915	28,311	0%
Net Revenues over/(under) Expenditures		(516,057)	(588,798)	(239,600)	(3,827,178)	(3,770,306)	56,872	

FINANCE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	343	-	-	-	-	-	
State Operating	422001	46	-	-	-	-	-	
		389	-	-	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	290	142	104	-	-	-	
Admin Charges - City Mgr Depts	431007	3,786,449	3,799,601	4,061,715	1,743,346	1,588,533	(154,813)	
Other Charges for Services	431010	9,570	9,745	10,100	-	-	-	
Admin Charges - Commissions	431011	131,802	124,845	130,973	89,948	122,012	32,064	
Admin Charges - External	431012	-	-	0	-	4,032	4,032	
		3,928,111	3,934,333	4,202,892	1,833,294	1,714,577	(118,717)	-6%
Fines & Forfeits								
							-	0%
Transfers In								
Operating Transfer In - Inter	483001	125,143	131,305	143,276	204,000	377,306	173,306	
		125,143	131,305	143,276	204,000	377,306	173,306	85%
Proceeds of Long Term Liabilities								
							-	0%
Other Revenue								
Penalties	451001	1,590	1,470	1,560	-	-	-	
Other Miscellaneous Revenue	471005	153,021	84,164	84,752	76,500	85,000	8,500	
		154,611	85,634	86,312	76,500	85,000	8,500	11%
Total Revenues		4,208,254	4,151,272	4,432,481	2,113,794	2,176,883	63,089	3%
Expenditures								
Personal Services								
Regular Employees	511100	2,355,951	2,484,779	2,500,030	2,728,854	2,938,804	209,950	
Overtime	511300	7,912	3,715	10,825	39,400	24,400	(15,000)	
Other Special Pays	511400	21,644	18,475	40,253	16,660	20,540	3,880	
Leave Accrual	511500	13,253	5,682	13,343	-	-	-	
Group Insurance	512100	455,492	467,556	503,110	539,650	437,168	(102,482)	
Social Security Contributions	512200	174,442	182,832	194,082	211,917	226,780	14,863	
Retirement Contribution	512300	211,312	222,154	233,754	248,722	281,666	32,944	
Workers' Compensation	512500	11,513	10,880	11,675	12,280	12,343	63	
Other Employee Benefits	512600	2,369	1,588	713	763	2,130	1,367	
		3,253,887	3,397,661	3,507,785	3,798,246	3,943,831	145,585	4%
Discretionary Expenses								
Advertising & Marketing	521100	12,496	13,011	20,334	12,900	20,650	7,750	
Auditing & Accounting Services	521102	87,202	87,785	86,887	89,000	89,000	-	
External Contracted Labor	521105	17,349	21,591	59,093	22,000	22,000	-	
Health Services	521106	868	1,008	916	978	978	-	
Legal Services	521107	13,066	7,638	18,784	7,750	7,750	-	
Other Professional Services	521108	3,585	4,899	5,868	-	-	-	
External Banking/Financial Fee	521109	253,051	273,812	203,817	274,186	46,500	(227,686)	
Computer Hardware	522100	-	12,877	-	14,500	14,500	-	
Computer Software Maintenance	522101	60,063	100,130	180,959	183,100	183,100	-	
IT Services - External	522102	8	70	297	-	-	-	
Equip/Furniture/Fixtures Serv	522105	2,309	2,490	624	2,900	2,900	-	
Phone Services	523107	728	694	731	850	850	-	
Printing, Binding, & Duplicate	525102	17,206	16,271	16,837	19,260	19,260	-	
Awards & Recognition	531102	-	8	8	-	-	-	
Books & Subscriptions	531103	492	-	847	950	950	-	
Computer Supplies	531106	2,959	600	3,294	575	575	-	
Equipment/Furniture/Fixtures	531109	849	934	794	1,950	1,950	-	
Office Supplies	531116	15,546	19,670	12,967	20,100	23,100	3,000	
Program Supplies	531118	-	-	126	-	-	-	
Uniforms	531123	-	-	3	-	-	-	
Personal Protective Gear	531124	53	27	57	100	100	-	
Building & Grounds Supplies	533100	-	-	14	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	-	-	500	500	-	
Conferences, Training, Travel	542102	5,852	5,477	7,510	22,750	22,750	-	
Dues & Memberships	542103	2,484	3,839	4,189	4,075	4,075	-	
Licensing Fees	542106	30	60	60	-	-	-	
Miscellaneous Costs	542107	136	14,095	(12,563)	800	800	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Postage & Freight	542108	34,832	41,504	49,229	43,650	43,650	-	
Recording/Filing Fees/Permits	542110	42	-	-	-	-	-	
Mileage Reimbursement	542111	224	327	472	1,850	2,025	175	
Bad Debt Expense	542114	2,572	20,380	3,551	1,000	1,000	-	
		533,999	649,197	665,702	725,724	508,963	(216,761)	-30%
Fleet & Facilities								
City Facility Maint Services	522107	-	505	113	-	-	-	
Rental of Land & Buildings	524100	239,627	257,381	239,011	241,049	243,583	2,534	
City Fleet Rental Charges	524102	74	-	-	-	-	-	
		239,701	257,886	239,124	241,049	243,583	2,534	1%
Non-Discretionary Expenses								
City Accounting Services	521113	18,105	19,186	20,039	-	-	-	
City Inter Department Charges	521114	209,929	219,720	225,241	-	-	-	
City Information Tech Services	522109	296,824	320,267	349,160	-	-	-	
Liability Insurance	525104	10,808	11,789	7,828	11,785	14,736	2,951	
Gasoline Fuel	532101	-	75	-	-	-	-	
		535,666	571,036	602,268	11,785	14,736	2,951	25%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	5,599	-	-	-	
Controlled assets	556000	-	5,480	-	-	-	-	
		-	5,480	5,599	-	-	-	0%
Debt Service		-	-	-	-	-		
							-	0%
Transfers Out								
Transfer Out-Inter	571100	238,482	125,179	103,440	-	-	-	
		238,482	125,179	103,440	-	-	-	0%
Total Expenditures		4,801,735	5,006,440	5,123,917	4,776,804	4,711,113	(65,691)	-1%
Net Revenues over/(under) Expenditures		(593,481)	(855,167)	(691,437)	(2,663,010)	(2,534,230)	128,780	

HUMAN RESOURCES — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	-	68	-	-	-	-	
Admin Charges - City Mgr Depts	431007	1,282,867	1,291,171	1,314,024	458,107	376,588	(81,519)	
Other Charges for Services	431010	-	240	575	-	-	-	
Admin Charges - Commissions	431011	6,202	5,735	6,019	-	-	-	
Admin Charges - External	431012	9,163	10,071	9,416	9,000	9,000	-	
		1,298,232	1,307,285	1,330,035	467,107	385,588	(81,519)	-17%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	207,360	219,452	210,428	230,938	123,263	(107,676)	
		207,360	219,452	210,428	230,938	123,263	(107,676)	-47%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,080	1,407	-	-	-	-	
		1,080	1,407	-	-	-	-	0%
Total Revenues		1,506,673	1,528,143	1,540,463	698,045	508,851	(189,195)	-27%
Expenditures								
Personal Services								
Regular Employees	511100	864,218	896,567	867,358	959,029	799,737	(159,292)	
Overtime	511300	(202)	163	(2,775)	2,000	2,000	-	
Other Special Pays	511400	9,355	8,080	30,505	7,160	5,040	(2,120)	
Leave Accrual	511500	8,194	8,907	(30,645)	-	-	-	
Group Insurance	512100	179,055	168,747	159,417	155,198	85,865	(69,333)	
Social Security Contributions	512200	65,078	66,412	69,374	73,734	61,103	(12,631)	
Retirement Contribution	512300	77,847	79,819	81,048	86,460	76,159	(10,301)	
Unemployment Compensation	512400	-	1,664	-	-	-	-	
Workers' Compensation	512500	25,488	24,013	29,874	34,143	4,318	(29,825)	
Other Employee Benefits	512600	8,823	8,003	16,184	12,260	12,223	(37)	
		1,237,855	1,262,376	1,220,340	1,329,984	1,046,445	(283,539)	-21%
Discretionary Expenses								
Advertising & Marketing	521100	712	1,404	1,195	9,000	9,000	-	
External Contracted Labor	521105	-	-	23,827	-	-	-	
Health Services	521106	62,936	57,673	50,615	65,000	65,000	-	
Legal Services	521107	-	70,791	368	10,000	40,000	30,000	
Other Professional Services	521108	5,969	31,692	30,737	5,000	5,000	-	
Computer Hardware	522100	-	-	-	1,600	1,600	-	
Computer Software Maintenance	522101	136	2,568	4,574	14,000	19,000	5,000	
IT Services - External	522102	2	-	-	2,000	2,000	-	
Equip/Furniture/Fixtures Serv	522105	899	710	354	500	500	-	
Recycling Fees	523104	-	-	-	375	375	-	
Phone Services	523107	1,518	1,153	1,687	1,750	1,750	-	
Rental of Equip & Vehicles	524101	-	-	-	300	300	-	
Printing, Binding, & Duplicate	525102	3,566	4,494	5,411	4,980	4,980	-	
Awards & Recognition	531102	3,199	7,341	3,482	11,000	11,000	-	
Books & Subscriptions	531103	579	-	220	500	500	-	
Computer Supplies	531106	-	-	251	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	4,364	445	1,204	1,322	1,322	-	
Miscellaneous Supplies	531114	-	-	-	250	250	-	
Office Supplies	531116	2,261	2,644	3,091	3,000	3,000	-	
Program Supplies	531118	6,667	3,484	3,102	5,900	5,900	-	
Uniforms	531123	-	-	487	-	-	-	
Personal Protective Gear	531124	1,109	5,841	5,814	3,900	3,900	-	
Equip/Furniture/Fixtures Parts	533101	10	638	-	-	-	-	
Conferences, Training, Travel	542102	8,496	9,825	10,944	8,000	8,000	-	
Dues & Memberships	542103	1,397	1,174	1,696	1,200	1,200	-	
Miscellaneous Costs	542107	-	-	-	150	150	-	
Postage & Freight	542108	825	1,462	1,329	1,500	1,500	-	
Mileage Reimbursement	542111	612	770	947	2,500	2,500	-	
Bad Debt Expense	542114	8,587	(824)	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
		113,845	203,286	151,332	154,727	189,727	35,000	23%
Fleet & Facilities								
City Facility Maint Services	522107	-	181	-	-	-	-	
Rental of Land & Buildings	524100	78,859	82,631	76,649	77,866	78,493	627	
		78,859	82,812	76,649	77,866	78,493	627	1%
Non-Discretionary Expenses								
City Accounting Services	521113	36,210	36,210	40,078	-	-	-	
City Inter Department Charges	521114	55,033	59,714	64,411	-	-	-	
City Information Tech Services	522109	117,744	163,255	173,726	-	-	-	
Liability Insurance	525104	15,450	16,890	7,377	12,415	11,062	(1,353)	
		224,437	276,069	285,592	12,415	11,062	(1,353)	-11%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		1,654,996	1,824,543	1,733,913	1,574,992	1,325,727	(249,265)	-16%
Net Revenues over/(under) Expenditures		(148,324)	(296,400)	(193,450)	(876,947)	(816,877)	60,071	

ATTORNEY

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	457,760	478,448	505,087	161,900	175,241	13,341	
Other Charges for Services	431010	5,638	5,638	5,638	5,638	6,014	377	
Admin Charges - Commissions	431011	21,014	13,630	12,619	10,627	10,925	298	
Admin Charges - External	431012	18,386	18,386	18,469	18,386	20,473	2,087	
		502,797	516,102	541,812	196,550	212,653	16,103	8%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	248,900	248,900	248,900	248,900	248,900	-	
		248,900	248,900	248,900	248,900	248,900	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		751,697	765,002	790,712	445,450	461,553	16,103	4%
Expenditures								
Personal Services								
Regular Employees	511100	553,316	551,024	545,063	558,414	590,025	31,611	
Other Special Pays	511400	4,080	26,773	1,240	3,530	2,110	(1,420)	
Leave Accrual	511500	1,088	(15,600)	3,706	-	-	-	
Group Insurance	512100	63,320	63,936	75,748	76,313	72,571	(3,742)	
Social Security Contributions	512200	39,073	39,438	39,289	40,146	41,991	1,845	
Retirement Contribution	512300	49,506	49,263	50,344	50,181	55,898	5,717	
Workers' Compensation	512500	2,709	2,451	2,541	2,681	2,537	(144)	
Other Employee Benefits	512600	112	105	112	112	112	-	
		713,203	717,389	718,042	731,377	765,244	33,867	5%
Discretionary Expenses								
Advertising & Marketing	521100	-	420	-	-	-	-	
Health Services	521106	104	112	144	200	200	-	
Legal Services	521107	1,279	1,517	506	1,500	1,500	-	
Other Professional Services	521108	3	-	-	-	-	-	
Computer Hardware	522100	-	-	-	250	250	-	
Computer Software Maintenance	522101	-	192	-	-	-	-	
Phone Services	523107	-	-	-	500	500	-	
Appraisal, Recording, Abstract	525100	-	-	-	150	150	-	
Printing, Binding, & Duplicate	525102	2,533	2,249	3,296	3,133	3,133	-	
Awards & Recognition	531102	-	15	-	-	-	-	
Books & Subscriptions	531103	9,275	8,941	11,177	10,300	10,300	-	
Computer Supplies	531106	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	180	198	97	250	250	-	
Office Supplies	531116	543	721	1,183	1,000	1,000	-	
Personal Protective Gear	531124	-	20	2	-	-	-	
Conferences, Training, Travel	542102	1,759	3,954	5,137	4,700	4,700	-	
Dues & Memberships	542103	1,425	1,330	1,325	1,550	1,550	-	
Licensing Fees	542106	-	30	-	-	-	-	
Postage & Freight	542108	660	442	611	700	700	-	
Mileage Reimbursement	542111	-	-	-	500	500	-	
Bad Debt Expense	542114	5,500	(5,500)	-	-	-	-	
		23,260	14,641	23,479	24,983	24,983	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	31,632	34,331	32,099	32,213	32,582	369	
		31,632	34,331	32,099	32,213	32,582	369	1%
Non-Discretionary Expenses								
City Accounting Services	521113	18,105	18,105	20,039	-	-	-	
City Inter Department Charges	521114	27,095	28,849	30,173	-	-	-	
City Information Tech Services	522109	53,758	45,246	49,636	-	-	-	
Liability Insurance	525104	2,548	2,352	2,230	2,397	2,973	576	
		101,506	94,552	102,078	2,397	2,973	576	24%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Capital Outlay							
	-	-	-	-	-	-	0%
Debt Service							
	-	-	-	-	-	-	0%
Transfers Out							
	-	-	-	-	-	-	0%
Total Expenditures	869,602	860,913	875,698	790,970	825,782	34,812	4%
Net Revenues over/(under) Expenditures	(117,905)	(95,912)	(84,986)	(345,520)	(364,229)	(18,709)	

CITY MANAGER — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	1,103,899	1,481,567	1,638,638	648,513	687,781	39,268	
Admin Charges - Commissions	431011	4,483	5,678	6,227	-	-	-	
Advertising Income	431314	49,875	42,630	34,020	50,000	50,000	-	
		1,158,257	1,529,875	1,678,885	698,513	737,781	39,268	6%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	103,265	145,768	143,471	151,187	151,104	(83)	
		103,265	145,768	143,471	151,187	151,104	(83)	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	-	550	20,550	-	-	-	
		-	550	20,550	-	-	-	0%
Total Revenues		1,261,522	1,676,192	1,842,906	849,700	888,885	39,185	5%
Expenditures								
Personal Services								
Regular Employees	511100	867,146	1,067,988	1,141,991	1,183,477	1,317,584	134,107	
Temporary/Seasonal Employees	511200	-	8,592	34,326	-	24,700	24,700	
Overtime	511300	(29)	0	0	-	-	-	
Other Special Pays	511400	5,778	4,520	7,776	4,350	4,400	50	
Leave Accrual	511500	11,255	14,984	(3,186)	-	-	-	
Group Insurance	512100	134,779	153,903	171,857	169,771	161,223	(8,548)	
Social Security Contributions	512200	55,588	69,393	80,962	80,766	91,927	11,161	
Retirement Contribution	512300	54,785	70,648	82,693	80,163	98,089	17,926	
Unemployment Compensation	512400	(337)	-	-	-	-	-	
Workers' Compensation	512500	4,229	4,663	5,496	5,088	5,505	417	
Other Employee Benefits	512600	88,280	91,564	99,314	105,576	111,171	5,596	
		1,221,475	1,486,255	1,621,229	1,629,191	1,814,599	185,409	11%
Discretionary Expenses								
Advertising & Marketing	521100	8,152	16,822	13,605	12,200	13,700	1,500	
External Contracted Labor	521105	3,681	-	-	11,400	1,230	(10,170)	
Health Services	521106	320	312	288	200	320	120	
Legal Services	521107	-	-	609	-	-	-	
Other Professional Services	521108	36,515	19,960	6,739	32,450	32,450	-	
Computer Software Maintenance	522101	13,573	69	3,443	8,100	8,100	-	
IT Services - External	522102	1,465	2,100	1,136	1,000	1,200	200	
Phone Services	523107	2,580	2,628	3,617	3,200	3,700	500	
Rental of Equip & Vehicles	524101	2,040	1,229	1,181	1,900	1,900	-	
Printing, Binding, & Duplicate	525102	191,110	158,026	149,295	154,073	154,073	-	
Awards & Recognition	531102	951	1,574	2,803	1,100	3,000	1,900	
Books & Subscriptions	531103	636	734	450	1,500	1,500	-	
Computer Supplies	531106	209	110	11	-	50	50	
Equipment/Furniture/Fixtures	531109	2,467	596	383	500	500	-	
Photography Supplies	531110	379	-	-	500	500	-	
Miscellaneous Supplies	531114	-	-	400	-	-	-	
Office Supplies	531116	1,579	739	352	1,300	1,300	-	
Program Supplies	531118	555	108	996	300	300	-	
Sign & Signal Supplies	531120	5,057	-	-	800	800	-	
Uniforms	531123	68	223	-	-	-	-	
Personal Protective Gear	531124	50	43	39	100	100	-	
Other Lubricants	532106	-	-	16	-	-	-	
Building & Grounds Supplies	533100	14	-	-	-	-	-	
Grants & Contributions	541106	500	5,500	7,250	2,700	7,500	4,800	
Conferences, Training, Travel	542102	29,935	34,534	30,023	40,500	40,500	-	
Dues & Memberships	542103	5,470	18,553	3,669	10,000	10,000	-	
Licensing Fees	542106	963	2,039	2,075	1,000	2,100	1,100	
Miscellaneous Costs	542107	-	-	-	400	400	-	
Postage & Freight	542108	2,861	2,581	2,485	2,500	2,500	-	
Mileage Reimbursement	542111	1,814	1,945	1,620	2,000	2,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Bad Debt Expense	542114	(61)	61	750	-	-	-	
		312,883	270,487	233,233	289,723	289,723	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	152	-	-	-	
Rental of Land & Buildings	524100	75,208	81,625	76,318	76,589	77,466	877	
City Fleet Rental Charges	524102	50	90	25	-	-	-	
		75,258	81,715	76,495	76,589	77,466	877	1%
Non-Discretionary Expenses								
City Accounting Services	521113	18,105	18,105	20,039	-	-	-	
City Inter Department Charges	521114	52,361	58,654	50,853	-	-	-	
City Information Tech Services	522109	103,097	118,858	122,415	-	-	-	
Liability Insurance	525104	3,686	7,336	3,695	4,540	6,284	1,744	
Diesel Fuel	532100	-	-	932	-	-	-	
Gasoline Fuel	532101	63	57	282	100	100	-	
		177,312	203,010	198,215	4,640	6,384	1,744	38%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		1,786,928	2,041,467	2,129,173	2,000,143	2,188,172	188,030	9%
Net Revenues over/(under) Expenditures		(525,407)	(365,275)	(286,267)	(1,150,443)	(1,299,288)	(148,845)	

COUNCIL & MAYOR

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	-	-	1,217	-	-	-	
		-	-	1,217	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	535,213	536,530	592,418	200,728	214,425	13,697	
Admin Charges - Commissions	431011	2,155	2,161	2,386	-	-	-	
		537,368	538,691	594,804	200,728	214,425	13,697	7%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	20,967	-	-	-	-	-	
		20,967	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	11	-	-	-	-	-	
		11	-	-	-	-	-	0%
Total Revenues		558,346	538,691	596,021	200,728	214,425	13,697	7%
Expenditures								
Personal Services								
Regular Employees	511100	171,657	172,943	185,238	178,691	180,873	2,182	
Social Security Contributions	512200	4,626	4,652	4,983	13,669	13,838	169	
Retirement Contribution	512300	12,263	12,355	13,233	15,959	17,078	1,119	
Workers' Compensation	512500	858	778	834	770	740	(30)	
		189,403	190,728	204,287	209,089	212,529	3,440	2%
Discretionary Expenses								
Advertising & Marketing	521100	461	168	-	300	300	-	
Consulting & Technical Service	521104	-	17,545	-	-	-	-	
Legal Services	521107	156,356	73,651	75,076	28,240	28,240	-	
Other Professional Services	521108	17,500	23,257	4,605	25,000	25,000	-	
IT Services - External	522102	1,278	1,195	682	1,300	1,300	-	
Phone Services	523107	2,699	2,552	2,770	3,000	3,000	-	
Printing, Binding, & Duplicate	525102	1,973	337	257	2,000	2,000	-	
Awards & Recognition	531102	30	125	83	125	125	-	
Books & Subscriptions	531103	697	665	758	800	800	-	
Equipment/Furniture/Fixtures	531109	636	265	884	700	700	-	
Miscellaneous Supplies	531114	-	245	858	-	-	-	
Office Supplies	531116	283	437	312	600	600	-	
Program Supplies	531118	-	25	-	-	-	-	
Uniforms	531123	-	89	-	-	-	-	
Personal Protective Gear	531124	2	23	9	-	-	-	
Grants & Contributions	541106	140,000	140,000	122,526	145,000	125,500	(19,500)	
Conferences, Training, Travel	542102	32,471	27,671	28,851	30,000	30,000	-	
Dues & Memberships	542103	90,064	99,383	109,060	116,000	135,500	19,500	
Entertainment Expense	542104	10	-	800	-	-	-	
Postage & Freight	542108	175	710	319	300	300	-	
Bad Debt Expense	542114	27	(27)	-	-	-	-	
		444,664	388,315	347,850	353,365	353,365	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	45,769	49,674	46,444	46,609	47,143	534	
City Fleet Rental Charges	524102	150	25	-	200	200	-	
		45,919	49,699	46,444	46,809	47,343	534	1%
Non-Discretionary Expenses								
City Accounting Services	521113	18,105	18,105	20,039	-	-	-	
City Inter Department Charges	521114	16,024	16,738	17,506	-	-	-	
City Information Tech Services	522109	30,309	28,863	29,478	-	-	-	
Liability Insurance	525104	32,771	32,112	31,376	27,889	55,576	27,687	
Gasoline Fuel	532101	18	-	-	-	-	-	
		97,226	95,818	98,399	27,889	55,576	27,687	99%
Capital Outlay								
		-	-	-	-	-	-	0%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Debt Service							
	-	-	-	-	-	-	0%
Transfers Out							
	-	-	-	-	-	-	0%
Total Expenditures	777,213	724,560	696,981	637,152	668,813	31,661	5%
Net Revenues over/(under) Expenditures	(218,867)	(185,869)	(100,959)	(436,424)	(454,388)	(17,964)	

CITY CLERK

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Liquor Licenses	411001	197,144	190,786	189,391	170,000	135,690	(34,310)	
Cigarette Licenses	411002	11,700	11,550	11,350	10,500	10,500	-	
Other Licenses	411013	30,474	33,431	33,471	17,000	17,000	-	
		239,318	235,767	234,212	197,500	163,190	(34,310)	-17%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Recording Fees	431002	1,978	1,441	8,592	1,000	1,000	-	
Zoning & Subdivision Fees	431004	14,838	17,791	16,543	15,000	15,000	-	
Sale of Maps / Publications	431005	509	401	655	500	500	-	
Printing & Duplicating of Form	431006	17	38	32	-	-	-	
Admin Charges - City Mgr Depts	431007	283,206	297,622	319,376	93,725	102,799	9,074	
Admin Charges - Commissions	431011	1,364	1,271	1,371	-	-	-	
Admin Charges - External	431012	150	75	75	-	-	-	
		302,062	318,638	346,644	110,225	119,299	9,074	8%
Fines & Forfeits								
Other Fines & Forfeits	441002	8,350	5,000	3,750	5,000	5,000	-	
		8,350	5,000	3,750	5,000	5,000	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Vacating Streets & Alleys	461006	1,000	775	1,400	900	900	-	
Postage / Handling	471001	8	6	5	-	-	-	
Other Miscellaneous Revenue	471005	1,696	25	12,748	-	-	-	
		2,704	806	14,153	900	900	-	0%
Total Revenues		552,434	560,211	598,759	313,625	288,389	(25,236)	-8%
Expenditures								
Personal Services								
Regular Employees	511100	295,832	303,046	322,998	331,795	349,993	18,198	
Overtime	511300	1,608	7	13	2,500	2,500	-	
Other Special Pays	511400	2,320	3,020	2,040	2,480	2,450	(30)	
Leave Accrual	511500	6,593	(907)	1,294	-	-	-	
Group Insurance	512100	72,005	73,630	75,550	65,332	54,088	(11,244)	
Social Security Contributions	512200	22,143	22,578	24,803	25,763	27,152	1,389	
Retirement Contribution	512300	26,603	27,011	29,951	30,075	33,507	3,432	
Workers' Compensation	512500	8,731	8,093	1,502	1,460	1,505	45	
Other Employee Benefits	512600	112	104	112	112	112	-	
		435,947	436,582	458,263	459,517	471,307	11,790	3%
Discretionary Expenses								
Advertising & Marketing	521100	7,817	5,985	7,966	9,000	9,000	-	
Consulting Services	521103	5,000	(5,000)	-	-	-	-	
Health Services	521106	156	160	192	250	250	-	
Other Professional Services	521108	5,000	(5,000)	-	-	-	-	
External Banking/Financial Fee	521109	80	-	49	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	1,300	1,300	-	
Phone Services	523107	(24)	-	80	500	500	-	
Printing, Binding, & Duplicate	525102	10,747	8,548	8,084	11,310	11,310	-	
Awards & Recognition	531102	-	8	-	-	-	-	
Books & Subscriptions	531103	276	397	348	2,200	2,200	-	
Computer Supplies	531106	-	-	-	705	705	-	
Equipment/Furniture/Fixtures	531109	-	-	6,736	5,000	5,000	-	
Office Supplies	531116	796	560	687	3,240	3,240	-	
Personal Protective Gear	531124	-	1	2	100	100	-	
Conferences, Training, Travel	542102	2,179	3,444	1,606	5,200	5,200	-	
Dues & Memberships	542103	320	290	270	300	300	-	
Licensing Fees	542106	30	105	90	250	250	-	
Postage & Freight	542108	656	600	294	1,500	1,500	-	
Recording/Filing Fees/Permits	542110	1,310	1,478	1,491	3,200	3,200	-	
Mileage Reimbursement	542111	-	-	-	400	400	-	
Bad Debt Expense	542114	2,760	124	229	-	-	-	
		37,102	11,700	28,122	44,455	44,455	-	0%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Fleet & Facilities								
City Facility Maint Services	522107	-	-	76	-	-	-	
Rental of Land & Buildings	524100	69,563	75,498	70,589	68,465	69,248	783	
		69,563	75,498	70,665	68,465	69,248	783	1%
Non-Discretionary Expenses								
City Accounting Services	521113	18,105	18,105	20,039	-	-	-	
City Inter Department Charges	521114	22,383	24,486	25,752	-	-	-	
City Information Tech Services	522109	46,074	66,926	55,672	-	-	-	
Liability Insurance	525104	1,174	1,311	972	1,298	1,782	484	
		87,736	110,828	102,435	1,298	1,782	484	37%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	5,000	-	-	-	-	
		-	5,000	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		630,348	639,607	659,485	573,735	586,792	13,057	2%
Net Revenues over/(under) Expenditures		(77,914)	(79,397)	(60,726)	(260,110)	(298,403)	(38,293)	

LIBRARY — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	-	25,862	112,704	50,000	80,000	30,000	
Local Govt Grants	423000	107,821	27,126	134,258	90,000	90,000	-	
		107,821	52,988	246,962	140,000	170,000	30,000	21%
Charges for Services								
Printing & Duplicating of Form	431006	24,009	24,239	23,260	20,000	20,000	-	
Other Charges for Services	431010	86,145	117,184	-	130,000	-	(130,000)	
Admin Charges - External	431012	105,582	119,565	239,533	115,000	245,000	130,000	
Library User Fees - Not Fines	431201	95	-	-	600	600	-	
Vending Sales	431301	109	137	219	-	-	-	
		215,940	261,125	263,012	265,600	265,600	-	0%
Fines & Forfeits								
Court Fines	441000	-	-	(7)	-	-	-	
Library Fines	441001	153,983	133,116	99,357	125,000	105,000	(20,000)	
		153,983	133,116	99,350	125,000	105,000	(20,000)	-16%
Transfers In								
Operating Transfer In - Inter	483001	30,560	16,813	15,874	7,719	12,040	4,321	
Operating Transfer In - Intra	483002	4,202,865	5,025,475	4,954,619	-	-	-	
		4,233,425	5,042,288	4,970,493	7,719	12,040	4,321	56%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	110,015	93,911	51,596	86,155	73,455	(12,700)	
Contributions & Donations	471002	309,217	78,689	67,857	70,000	70,000	-	
Sale of Inventory	471003	10,498	10,751	10,304	2,300	5,000	2,700	
Other Miscellaneous Revenue	471005	3,147	5,696	-	3,500	3,500	-	
Sale of Fixed Assets	482001	15,000	-	-	-	-	-	
		447,877	189,048	129,758	161,955	151,955	(10,000)	-6%
Total Revenues		5,159,046	5,678,565	5,709,575	700,274	704,595	4,321	1%
Expenditures								
Personal Services								
Regular Employees	511100	2,647,878	2,859,561	2,892,888	3,107,321	3,298,638	191,317	
Temporary/Seasonal Employees	511200	-	-	-	54,788	54,788	-	
Overtime	511300	75,823	68,204	41,263	40,003	40,003	-	
Other Special Pays	511400	50,287	102,290	71,219	52,510	52,630	120	
Leave Accrual	511500	(8,766)	(21,657)	(8,227)	-	-	-	
Group Insurance	512100	414,073	417,334	413,483	418,901	382,901	(36,000)	
Social Security Contributions	512200	204,181	221,082	231,526	242,859	256,562	13,703	
Retirement Contribution	512300	241,539	258,446	271,331	288,050	322,399	34,349	
Unemployment Compensation	512400	875	7,871	15,373	-	-	-	
Workers' Compensation	512500	107,399	106,933	134,955	163,488	155,933	(7,555)	
Other Employee Benefits	512600	21,631	32,034	2,324	6,666	6,725	59	
		3,754,920	4,052,098	4,066,135	4,374,586	4,570,579	195,993	4%
Discretionary Expenses								
Advertising & Marketing	521100	19,444	16,180	38,244	25,000	25,000	-	
Consulting & Technical Service	521104	-	2,100	18,300	10,000	10,000	-	
External Contracted Labor	521105	191,332	57,635	64,771	63,000	63,000	-	
Health Services	521106	611	632	552	-	-	-	
Other Professional Services	521108	42,999	37,460	15,495	30,250	30,250	-	
External Banking/Financial Fee	521109	30,250	18,450	20,432	17,700	17,700	-	
Security Services	521110	430	732	1,335	5,000	5,000	-	
Computer Hardware	522100	19,580	49,540	43,781	50,000	50,000	-	
Computer Software Maintenance	522101	118,662	187,928	162,491	148,220	150,220	2,000	
IT Services - External	522102	11,445	32,978	13,266	20,500	20,500	-	
Building & Grounds Services	522104	30,696	146,422	136,702	152,000	152,000	-	
Equip/Furniture/Fixtures Serv	522105	5,221	1,586	3,616	4,000	4,000	-	
Vehicles & Rolling Equip Serv	522106	-	-	-	1,000	-	(1,000)	
Recycling Fees	523104	2,502	1,314	-	1,000	-	(1,000)	
Phone Services	523107	27,409	27,836	27,779	26,500	26,500	-	
Rental of Equip & Vehicles	524101	235	260	-	500	500	-	
Printing, Binding, & Duplicate	525102	10,732	21,863	17,828	15,500	15,500	-	
Awards & Recognition	531102	8	950	361	-	500	500	
Books & Subscriptions	531103	309,318	184,562	82,214	50,000	50,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Cleaning & Janitorial Supplies	531105	1,217	1,146	823	1,750	1,250	(500)	
Computer Supplies	531106	5,049	6,166	7,088	5,000	5,000	-	
Equipment/Furniture/Fixtures	531109	33,633	35,519	4,659	11,500	11,500	-	
Photography Supplies	531110	298	2,122	584	500	500	-	
Miscellaneous Supplies	531114	1,617	1,362	1,049	2,000	2,000	-	
Office Supplies	531116	43,403	23,162	19,973	35,320	35,320	-	
Paint Supplies	531117	-	87	-	-	-	-	
Program Supplies	531118	42,686	33,927	40,804	32,000	32,000	-	
Shop Supplies	531119	53	154	101	250	250	-	
Sign & Signal Supplies	531120	2,789	91	571	-	-	-	
Uniforms	531123	476	606	-	-	694	694	
Personal Protective Gear	531124	222	436	327	-	-	-	
Building & Grounds Supplies	533100	2,048	1,215	2,810	2,000	2,000	-	
Equip/Furniture/Fixtures Parts	533101	63	367	3,646	-	-	-	
Conferences, Training, Travel	542102	24,983	39,686	19,559	13,200	13,200	-	
Dues & Memberships	542103	1,634	5,694	8,288	2,500	7,500	5,000	
Entertainment Expense	542104	205	1,192	1,195	-	-	-	
Licensing Fees	542106	30	-	-	-	-	-	
Miscellaneous Costs	542107	-	30	30	25,694	20,000	(5,694)	
Postage & Freight	542108	19,588	23,567	11,461	20,000	20,000	-	
Recording/Filing Fees/Permits	542110	275	1,112	700	-	-	-	
Mileage Reimbursement	542111	1,231	1,700	1,507	3,000	3,000	-	
Talent Fee Expense	542113	-	205	-	-	-	-	
Bad Debt Expense	542114	1,564	(65)	-	-	-	-	
		1,003,937	967,910	772,345	774,884	774,884	(0)	0%
Fleet & Facilities								
City Facility Maint Services	522107	192,454	177,848	206,199	230,066	228,066	(2,000)	
City Fleet Services	522108	271	720	337	-	-	-	
Rental of Land & Buildings	524100	219,022	236,670	241,669	250,000	250,000	-	
		411,746	415,238	448,205	480,066	478,066	(2,000)	0%
Non-Discretionary Expenses								
City Accounting Services	521113	50,694	50,694	51,881	56,108	58,913	2,805	
City Inter Department Charges	521114	-	-	1,505	-	100,000	100,000	
City Information Tech Services	522109	7,234	7,239	8,238	7,641	8,670	1,029	
Electricity	523100	147,538	163,057	172,211	151,800	151,800	-	
Natural Gas	523103	4,716	3,225	3,472	3,500	3,500	-	
Liability Insurance	525104	10,848	13,746	10,903	14,033	17,649	3,616	
Property Insurance	525107	47,708	40,397	35,524	38,002	47,577	9,575	
Vehicle Insurance	525108	1,824	1,100	600	600	600	-	
Gasoline Fuel	532101	172	141	180	499	499	-	
		270,734	279,599	284,513	272,183	389,208	117,025	43%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	60,635	-	-	-	-	
Controlled assets	556000	1,905	7,944	6,600	-	-	-	
		1,905	68,578	6,600	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		5,443,242	5,783,423	5,577,798	5,901,719	6,212,737	311,018	5%
Net Revenues over/(under) Expenditures		(284,196)	(104,858)	131,777	(5,201,445)	(5,508,142)	(306,697)	

CONTINGENT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	866,287	890,202	897,629	949,386	993,256	43,870	
Property Tax Levy - Delinquent	401101	532	354	359	-	-	-	
		866,818	890,557	897,988	949,386	993,256	43,870	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	20,000	82,755	39,323	-	-	-	
State Operating	422001	-	10,061	5,243	-	-	-	
State Capital	422002	13,885	13,885	-	-	-	-	
State Comm Indus Backfill	422104	26,797	40,154	37,248	36,059	33,131	(2,928)	
		60,682	146,855	81,814	36,059	33,131	(2,928)	-8%
Charges for Services								
Printing & Duplicating of Form	431006	55	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	549,912	410,398	410,346	139,892	142,044	2,152	
Admin Charges - Commissions	431011	2,208	1,648	1,648	-	-	-	
		552,175	412,046	411,994	139,892	142,044	2,152	2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	2,244,531	9,899	-	-	-	
Operating Transfer In - Intra	483002	-	-	35,429	-	-	-	
		-	2,244,531	45,328	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	1,021	128,845	-	-	-	-	
Other Miscellaneous Revenue	471005	10,678	0	2	-	-	-	
Cash Over (Under)	471007	(0)	(0)	(1)	-	-	-	
		11,699	128,845	2	-	-	-	0%
Total Revenues		1,491,374	3,822,834	1,437,125	1,125,337	1,168,431	43,094	4%
Expenditures								
Personal Services								
Regular Employees	511100	-	-	37,349	-	-	-	
Overtime	511300	-	-	33,390	-	-	-	
Other Special Pays	511400	-	-	1,035	190,000	210,000	20,000	
Retirement Contribution	512300	14,731,830	-	-	-	-	-	
Other Employee Benefits	512600	(190,351)	8,007	(598,662)	(1,700,000)	(1,200,000)	500,000	
		14,541,479	8,007	(526,888)	(1,510,000)	(990,000)	520,000	-34%
Discretionary Expenses								
Advertising & Marketing	521100	14,618	4,655	1,250	-	-	-	
Consulting & Technical Service	521104	-	-	60,525	-	-	-	
Legal Services	521107	-	-	9,721	-	-	-	
Other Professional Services	521108	189,320	159,175	78,388	60,000	60,000	-	
External Banking/Financial Fee	521109	-	-	1	-	-	-	
Printing, Binding, & Duplicate	525102	2,174	-	6,778	-	-	-	
Awards & Recognition	531102	-	-	500	-	-	-	
Program Supplies	531118	-	199	-	-	-	-	
Uniforms	531123	1,026	-	-	-	-	-	
Building & Grounds Supplies	533100	13	-	-	-	-	-	
Grants	541105	79,622	-	-	-	-	-	
Grants & Contributions	541106	65,347	741,693	1,316,593	995,844	537,117	(458,727)	
Conferences, Training, Travel	542102	5,339	2,237	2,179	-	-	-	
Entertainment Expense	542104	165	-	-	-	-	-	
Licensing Fees	542106	854	1,750	896	-	-	-	
Miscellaneous Costs	542107	-	309	-	-	-	-	
Bad Debt Expense	542114	(99)	116,728	-	-	-	-	
		358,377	1,026,746	1,476,831	1,055,844	597,117	(458,727)	-43%
Fleet & Facilities								
City Facility Maint Services	522107	-	3,539	-	-	-	-	
City Fleet Services	522108	-	-	-	150,000	97,000	(53,000)	
Rental of Land & Buildings	524100	121,419	99,994	117,248	122,400	120,000	(2,400)	
City Fleet Rental Charges	524102	-	-	25	-	-	-	
		121,419	103,533	117,273	272,400	217,000	(55,400)	-20%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	-	34,379	-	(34,379)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Property Insurance	525107	2,120	2,046	1,994	2,658	46,167	43,509	
		2,120	2,046	1,994	37,037	46,167	9,130	25%
Capital Outlay								
Buildings	552000	95,719	92,932	-	-	-	-	
Vehicles, Equipment, Software	554000	-	-	-	722,264	722,264	-	
		95,719	92,932	-	722,264	722,264	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	4,069,312	4,593,350	2,087,791	400,000	2,428,270	2,028,270	
Transfer Out-Intra	571200	-	-	35,429	-	-	-	
		4,069,312	4,593,350	2,123,220	400,000	2,428,270	2,028,270	507%
Total Expenditures		19,188,426	5,826,614	3,192,430	977,545	3,020,818	2,043,273	209%
Net Revenues over/(under) Expenditures		(17,697,053)	(2,003,780)	(1,755,304)	147,792	(1,852,387)	(2,000,179)	

CIVIL RIGHTS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	9,525	3,125	5,675	500	500	-	
		9,525	3,125	5,675	500	500	-	0%
Charges for Services								
Admin Charges - External	431012	14,391	9,210	1,634	2,000	2,000	-	
		14,391	9,210	1,634	2,000	2,000	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	1,574	4,607	-	-	-	
		-	1,574	4,607	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	6,655	-	-	-	-	
Sale of Fixed Assets	482001	4,000	-	-	-	-	-	
		4,000	6,655	-	-	-	-	0%
Total Revenues		27,916	20,564	11,915	2,500	2,500	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	258,354	320,491	337,144	349,798	363,179	13,381	
Overtime	511300	1,124	(330)	407	1,500	1,500	-	
Other Special Pays	511400	16,268	1,680	1,680	1,480	1,680	200	
Leave Accrual	511500	7,330	(4,267)	4,170	-	-	-	
Group Insurance	512100	46,562	69,285	72,510	69,816	63,533	(6,283)	
Social Security Contributions	512200	20,492	23,718	26,079	26,987	28,025	1,038	
Retirement Contribution	512300	23,158	28,507	31,272	31,504	34,584	3,080	
Unemployment Compensation	512400	-	1,574	-	-	-	-	
Workers' Compensation	512500	1,293	1,409	1,569	1,540	1,598	58	
Other Employee Benefits	512600	82	93	1,049	93	93	-	
		374,663	442,160	475,880	482,718	494,192	11,474	2%
Discretionary Expenses								
Advertising & Marketing	521100	768	24	462	900	900	-	
External Contracted Labor	521105	1,550	15,568	1,462	1,600	1,600	-	
Health Services	521106	160	120	168	150	150	-	
Legal Services	521107	2,220	-	-	500	500	-	
Other Professional Services	521108	6,644	17	736	500	500	-	
External Banking/Financial Fee	521109	1,345	-	-	-	-	-	
Security Services	521110	-	-	133	-	-	-	
Computer Software Maintenance	522101	390	-	-	-	-	-	
IT Services - External	522102	2,779	2,235	1,672	3,400	3,400	-	
Building & Grounds Services	522104	220	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	500	500	-	
Phone Services	523107	1,363	852	656	1,000	1,000	-	
Rental of Equip & Vehicles	524101	100	50	-	-	-	-	
Printing, Binding, & Duplicate	525102	3,748	2,620	2,156	4,250	4,250	-	
Other Purchased Services	525106	57	-	-	-	-	-	
Awards & Recognition	531102	-	-	-	50	50	-	
Books & Subscriptions	531103	331	184	44	500	500	-	
Computer Supplies	531106	4,101	-	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	1,977	127	701	1,500	1,500	-	
Miscellaneous Supplies	531114	80	-	152	300	300	-	
Office Supplies	531116	3,860	2,142	850	2,150	2,150	-	
Program Supplies	531118	-	71	2,079	500	500	-	
Shop Supplies	531119	8	-	-	-	-	-	
Uniforms	531123	-	-	76	-	-	-	
Personal Protective Gear	531124	19	55	35	50	50	-	
Building & Grounds Supplies	533100	-	28	-	50	50	-	
Moving Costs	541104	1,130	-	-	-	-	-	
Grants & Contributions	541106	-	25	-	-	-	-	
Conferences, Training, Travel	542102	359	8,949	15,760	5,500	5,500	-	
Dues & Memberships	542103	-	730	1,307	750	750	-	
Postage & Freight	542108	3,843	2,184	2,412	3,000	3,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Mileage Reimbursement	542111	44	173	159	250	250	-	
Bad Debt Expense	542114	2	3,623	-	-	-	-	
		37,096	39,776	31,020	28,400	28,400	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	76	-	-	-	
City Fleet Services	522108	25	-	-	-	-	-	
Rental of Land & Buildings	524100	2,983	-	25,000	25,000	25,000	-	
City Fleet Rental Charges	524102	-	50	125	-	-	-	
		3,008	50	25,201	25,000	25,000	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	18,202	18,105	20,039	-	-	-	
City Inter Department Charges	521114	23,861	25,114	26,425	-	-	-	
City Information Tech Services	522109	39,366	36,614	39,881	-	-	-	
Liability Insurance	525104	1,213	2,168	1,283	1,383	1,867	484	
Gasoline Fuel	532101	48	49	66	-	-	-	
		82,689	82,050	87,694	1,383	1,867	484	35%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		497,457	564,036	619,795	537,501	549,459	11,958	2%
Net Revenues over/(under) Expenditures		(469,541)	(543,472)	(607,880)	(535,001)	(546,959)	(11,958)	

GATEWAY MAINTENANCE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	91	-	-	-	-	-	
Other Professional Services	521108	1,000	-	-	1,000	1,000	-	
Building & Grounds Services	522104	1,200	3,545	3,170	1,375	1,375	-	
		2,291	3,545	3,170	2,375	2,375	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	5,412	166	-	5,350	5,300	(50)	
		5,412	166	-	5,350	5,300	(50)	-1%
Non-Discretionary Expenses								
Property Insurance	525107	-	-	-	214	509	295	
		-	-	-	214	509	295	138%
Capital Outlay								
Improvements Other than Bldgs	553000	67,816	104,579	3,000	-	-	-	
		67,816	104,579	3,000	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		75,519	108,290	6,170	7,939	8,184	245	3%
Net Revenues over/(under) Expenditures		(75,519)	(108,290)	(6,170)	(7,939)	(8,184)	(245)	

DOWNTOWN

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	189,041	189,041	189,041	64,342	65,293	951	
Admin Charges - Commissions	431011	759	759	759	-	-	-	
		189,800	189,800	189,800	64,342	65,293	951	1%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		189,800	189,800	189,800	64,342	65,293	951	1%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
External Contracted Labor	521105	118,979	118,979	118,979	128,749	150,000	21,251	
Equipment/Furniture/Fixtures	531109	900	-	-	14,301	25,050	10,749	
		119,879	118,979	118,979	143,050	175,050	32,000	22%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	7,778	-	-	-	
Electricity	523100	38,329	39,177	31,632	46,750	46,750	-	
		38,329	39,177	39,410	46,750	46,750	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		158,208	158,156	158,389	189,800	221,800	32,000	17%
Net Revenues over/(under) Expenditures		31,592	31,644	31,411	(125,458)	(156,507)	(31,049)	

CAPITAL REPLACEMENT — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	1,577	21,516	35,629	-	20,000	20,000	
Admin Charges - Commissions	431011	-	-	129	-	-	-	
Admin Charges - External	431012	-	1,616	-	-	-	-	
		1,577	23,132	35,758	-	20,000	20,000	100%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	594	2,736	2,110	-	-	-	
Sale of Fixed Assets	482001	253,350	98,220	163,049	175,000	175,000	-	
		253,943	100,956	165,159	175,000	175,000	-	0%
Total Revenues		255,520	124,088	200,917	175,000	195,000	20,000	11%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Purchased Services	525106	23,361	13,068	15,470	20,000	20,000	-	
Equipment/Furniture/Fixtures	531109	59,939	45,347	116,623	100,000	120,000	20,000	
		83,300	58,415	132,092	120,000	140,000	20,000	17%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Controlled assets	556000	-	13,312	16,498	-	-	-	
		-	13,312	16,498	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		83,300	71,726	148,591	120,000	140,000	20,000	17%
Net Revenues over/(under) Expenditures		172,220	52,362	52,326	55,000	55,000	-	

POOLED REVENUES

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	47,131,780	48,468,868	48,856,066	51,673,323	54,061,120	2,387,797	
Property Tax Levy - Delinquent	401101	52,744	17,446	16,934	-	-	-	
Franchise Tax	401106	6,666,465	6,978,250	9,651,657	9,266,000	9,651,000	385,000	
		53,850,989	55,464,563	58,524,657	60,939,323	63,712,120	2,772,797	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	1,458,311	2,185,491	2,027,300	1,962,624	1,803,239	(159,385)	
		1,458,311	2,185,491	2,027,300	1,962,624	1,803,239	(159,385)	-8%
Charges for Services								
Recording Fees	431002	27	-	-	-	-	-	
		27	-	-	-	-	-	0%
Fines & Forfeits								
Court Fines	441000	43,340	56,622	62,293	60,000	60,000	-	
		43,340	56,622	62,293	60,000	60,000	-	0%
Transfers In								
Operating Transfer In - Inter	483001	14,845,156	14,527,944	15,256,210	15,931,729	16,624,756	693,027	
		14,845,156	14,527,944	15,256,210	15,931,729	16,624,756	693,027	4%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	682,603	1,202,316	1,414,553	1,200,000	1,033,919	(166,081)	
Vacating Streets & Alleys	461006	2,738	1,140	3,920	-	-	-	
Other Miscellaneous Revenue	471005	7,843	-	-	-	-	-	
		693,184	1,203,456	1,418,473	1,200,000	1,033,919	(166,081)	-14%
Total Revenues		70,891,006	73,438,076	77,288,933	80,093,677	83,234,034	3,140,357	4%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	231	-	-	-	-	
Bad Debt Expense	542114	8,457	-	-	-	-	-	
		8,457	231	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	4,202,865	5,025,475	4,954,619	-	-	-	
		4,202,865	5,025,475	4,954,619	-	-	-	0%
Total Expenditures		4,211,322	5,025,707	4,954,619	-	-	-	0%
Net Revenues over/(under) Expenditures		66,679,684	68,412,370	72,334,314	80,093,677	83,234,034	3,140,357	

INVESTMENT EARNINGS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	215,283	1,864	11,000	-	166,081	166,081	
Gain (Loss) on Sale of Invest	451002	-	203,783	(1,661,460)	-	-	-	
Other Miscellaneous Revenue	471005	116	6,999	13,999	-	-	-	
		215,399	212,647	(1,636,461)	-	166,081	166,081	100%
Total Revenues		215,399	212,647	(1,636,461)	-	166,081	166,081	100%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
External Banking/Financial Fee	521109	-	(11,993)	106,800	-	115,686	115,686	
Bad Debt Expense	542114	5,520	-	-	-	-	-	
		5,520	(11,993)	106,800	-	115,686	115,686	100%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	-	-	-	-	50,395	50,395	
		-	-	-	-	50,395	50,395	100%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	20	-	-	-	-	-	
		20	-	-	-	-	-	0%
Total Expenditures		5,540	(11,993)	106,800	-	166,081	166,081	100%
Net Revenues over/(under) Expenditures		209,859	224,640	(1,743,261)	-	-	-	

MEMORIAL — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,168,899	1,200,994	1,211,174	1,281,116	1,340,315	59,199	
Property Tax Levy - Delinquent	401101	691	446	467	-	-	-	
		1,169,590	1,201,440	1,211,641	1,281,116	1,340,315	59,199	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	36,154	54,184	50,262	48,659	32,115	(16,544)	
		36,154	54,184	50,262	48,659	32,115	(16,544)	-34%
Charges for Services								
Admin Charges - External	431012	2,772	2,479	2,990	2,500	2,740	240	
Vending Sales	431301	-	-	-	-	3,600	3,600	
Concession Sales	431302	35	-	-	-	-	-	
Sale of Recycleable	432002	1,472	546	578	-	-	-	
		4,278	3,025	3,568	2,500	6,340	3,840	154%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	68,249	-	-	-	
		-	-	68,249	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	113,288	142,396	142,257	117,300	120,000	2,700	
Other Rental	461002	-	225	200	-	-	-	
Contributions & Donations	471002	335	206	600	-	-	-	
		113,622	142,827	143,057	117,300	120,000	2,700	2%
Total Revenues		1,323,645	1,401,476	1,476,776	1,449,575	1,498,770	49,195	3%
Expenditures								
Personal Services								
Regular Employees	511100	406,162	426,398	440,080	448,773	464,268	15,495	
Temporary/Seasonal Employees	511200	5,160	-	4,206	28,049	28,049	-	
Overtime	511300	15,084	15,700	11,998	11,500	14,500	3,000	
Other Special Pays	511400	7,624	6,363	7,347	6,450	6,860	410	
Leave Accrual	511500	4,098	1,753	2,491	-	-	-	
Group Insurance	512100	95,205	105,418	109,276	108,782	85,671	(23,111)	
Social Security Contributions	512200	32,802	33,279	36,118	37,849	39,297	1,448	
Retirement Contribution	512300	38,341	39,653	42,831	44,181	48,491	4,310	
Workers' Compensation	512500	12,301	11,680	15,430	17,404	17,920	516	
Other Employee Benefits	512600	4,578	5,074	2,236	4,649	6,089	1,440	
		621,356	645,319	672,013	707,637	711,145	3,508	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	1,900	-	14,000	14,000	
Consulting & Technical Service	521104	-	-	-	-	6,200	6,200	
External Contracted Labor	521105	97	-	-	250	-	(250)	
Health Services	521106	116	144	144	-	-	-	
Other Professional Services	521108	28,691	-	3,253	10,000	13,200	3,200	
Security Services	521110	288	989	-	500	1,000	500	
Computer Hardware	522100	-	84	-	-	-	-	
Computer Software Maintenance	522101	-	1,858	-	-	-	-	
IT Services - External	522102	606	998	2,277	-	2,500	2,500	
Building & Grounds Services	522104	97,682	146,777	147,880	100,000	145,000	45,000	
Equip/Furniture/Fixtures Serv	522105	15,614	2,568	5,840	10,000	2,100	(7,900)	
NonCapitalized Project Expense	522110	-	-	50	-	3,600	3,600	
Landfill Fees	523102	5	508	135	500	300	(200)	
Recycling Fees	523104	42	317	1,034	-	1,140	1,140	
Phone Services	523107	(1)	-	-	1,476	-	(1,476)	
Rental of Equip & Vehicles	524101	151	584	996	200	4,500	4,300	
Printing, Binding, & Duplicate	525102	1,577	2,393	4,155	200	5,000	4,800	
Other Insurance	525105	5,545	83,156	83,156	152,871	89,146	(63,725)	
Awards & Recognition	531102	8	-	-	-	-	-	
Books & Subscriptions	531103	276	302	347	300	400	100	
Chemical Supplies	531104	-	2,621	3,349	500	3,675	3,175	
Cleaning & Janitorial Supplies	531105	2,062	10,285	5,755	10,500	10,500	-	
Computer Supplies	531106	-	249	69	350	350	-	
Equipment/Furniture/Fixtures	531109	35,019	26,621	14,131	30,000	15,000	(15,000)	
Photography Supplies	531110	-	225	-	100	-	(100)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Landscaping Materials	531112	12	2,613	1,183	-	-	-	
Miscellaneous Supplies	531114	3,872	-	-	-	-	-	
Office Supplies	531116	2,639	930	2,811	500	2,725	2,225	
Paint Supplies	531117	705	1,267	729	1,500	900	(600)	
Program Supplies	531118	-	698	484	500	10,600	10,100	
Shop Supplies	531119	7,605	5,322	6,243	6,000	5,390	(610)	
Sign & Signal Supplies	531120	-	668	153	250	500	250	
Uniforms	531123	-	322	23	500	350	(150)	
Personal Protective Gear	531124	19	-	76	-	-	-	
Other Lubricants	532106	-	-	10	-	-	-	
Building & Grounds Supplies	533100	13,708	17,310	46,538	17,500	25,000	7,500	
Equip/Furniture/Fixtures Parts	533101	9,092	2,982	3,001	3,000	2,500	(500)	
Vehicle & Rolling Equip Parts	533102	-	-	30	300	-	(300)	
Tires & Tubes	533103	-	-	-	100	-	(100)	
Conferences, Training, Travel	542102	369	307	52	2,400	2,750	350	
Dues & Memberships	542103	165	375	375	-	-	-	
Licensing Fees	542106	475	-	-	-	-	-	
Postage & Freight	542108	213	228	175	250	225	(25)	
Recording/Filing Fees/Permits	542110	530	1,290	40	1,000	620	(380)	
Mileage Reimbursement	542111	70	22	12	500	75	(425)	
Bad Debt Expense	542114	2	(2)	-	-	-	-	
		227,253	315,011	336,404	352,047	369,246	17,199	5%
Fleet & Facilities								
City Facility Maint Services	522107	10,863	(75)	18,477	23,629	23,529	(100)	
City Fleet Services	522108	51	657	391	-	-	-	
City Fleet Rental Charges	524102	561	520	672	624	624	-	
		11,475	1,102	19,540	24,253	24,153	(100)	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	1,691	-	129	-	-	-	
City Information Tech Services	522109	-	4,814	4,667	4,800	4,800	-	
Electricity	523100	90,339	121,125	147,156	150,000	157,500	7,500	
Natural Gas	523103	51,802	49,249	39,189	29,700	50,525	20,825	
Property Insurance	525107	61,000	75,000	-	80,000	77,763	(2,237)	
Vehicle Insurance	525108	500	550	600	600	600	-	
Diesel Fuel	532100	61	-	15	-	-	-	
Gasoline Fuel	532101	199	220	241	538	538	-	
		205,592	250,959	191,998	265,638	291,726	26,088	10%
Capital Outlay								
Controlled assets	556000	-	-	-	-	2,500	2,500	
		-	-	-	-	2,500	2,500	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	100,000	100,000	338,704	100,000	100,000	-	
		100,000	100,000	338,704	100,000	100,000	-	0%
Total Expenditures		1,165,676	1,312,391	1,558,659	1,449,575	1,498,770	49,195	3%
Net Revenues over/(under) Expenditures		157,969	89,086	(81,882)	-	-	-	

AGRICULTURE LANDS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	21,879	12,240	19,334	20,422	22,343	1,921	
Property Tax Levy - Delinquent	401101	157	-	0	-	-	-	
		22,036	12,240	19,334	20,422	22,343	1,921	9%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	182	373	603	-	-	-	
		182	373	603	-	-	-	0%
Total Revenues		22,218	12,613	19,938	20,422	22,343	1,921	9%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Equipment/Furniture/Fixtures	531109	-	-	-	20,422	22,343	1,921	
		-	-	-	20,422	22,343	1,921	9%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	20,422	22,343	1,921	9%
Net Revenues over/(under) Expenditures		22,218	12,613	19,938	-	-	-	

BAND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	97,219	100,119	100,798	106,345	111,259	4,914	
Property Tax Levy - Delinquent	401101	109	50	83	-	-	-	
		97,328	100,169	100,880	106,345	111,259	4,914	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	2,999	4,498	4,173	4,039	2,666	(1,373)	
		2,999	4,498	4,173	4,039	2,666	(1,373)	-34%
Charges for Services								
Admin Charges - External	431012	5,500	-	-	-	-	-	
		5,500	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	1,725	52,550	19,275	-	-	-	
Sale of Fixed Assets	482001	-	-	3,895	-	-	-	
		1,725	52,550	23,170	-	-	-	0%
Total Revenues		107,552	157,217	128,223	110,384	113,925	3,541	3%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	435	1,435	300	-	-	-	
External Contracted Labor	521105	85,285	80,136	81,032	91,876	95,417	3,541	
Other Professional Services	521108	-	325	-	-	-	-	
Security Services	521110	-	-	147	-	-	-	
Building & Grounds Services	522104	-	150	75	-	-	-	
Equip/Furniture/Fixtures Serv	522105	25	26	-	300	300	-	
Recycling Fees	523104	-	15	-	-	-	-	
Phone Services	523107	-	-	-	400	400	-	
Rental of Equip & Vehicles	524101	8,168	3,869	255	9,200	9,200	-	
Printing, Binding, & Duplicate	525102	1,046	1,095	697	3,561	3,561	-	
Awards & Recognition	531102	-	-	-	200	200	-	
Equipment/Furniture/Fixtures	531109	-	436	170	2,595	2,595	-	
Photography Supplies	531110	500	-	-	-	-	-	
Musical & Instruments	531115	1,097	2,326	4,976	1,700	1,700	-	
Program Supplies	531118	50	-	681	-	-	-	
Shop Supplies	531119	-	11	-	-	-	-	
Sign & Signal Supplies	531120	-	-	360	-	-	-	
Grants & Contributions	541106	-	22,616	-	-	-	-	
Operating Subsidy	541107	-	195	-	-	-	-	
Entertainment Expense	542104	-	-	488	-	-	-	
Licensing Fees	542106	-	150	-	300	300	-	
Postage & Freight	542108	39	63	94	-	-	-	
		96,646	112,846	89,274	110,132	113,673	3,541	3%
Fleet & Facilities								
Rental of Land & Buildings	524100	377	200	841	252	252	-	
City Fleet Rental Charges	524102	-	3,760	7,050	-	-	-	
		377	3,960	7,891	252	252	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	50,000	8,129	-	-	-	
Transfer Out-Intra	571200	-	-	868	-	-	-	
		-	50,000	8,996	-	-	-	0%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Total Expenditures	97,023	166,806	106,162	110,384	113,925	3,541	3%
Net Revenues over/(under) Expenditures	10,529	(9,589)	22,061	-	-	0	

Enterprise Funds

Enterprise funds account for operations and activities that are financed and operated in a manner similar to a private business enterprise and where the cost of providing goods and services to the general public on a continuing basis is expected to be financed or recovered primarily through user charges.

ENTERPRISE FUND

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,701,492	4,830,517	4,871,504	5,153,744	5,391,896	238,152	
Property Tax Levy - Delinquent	401101	2,795	1,755	1,732	-	-	-	
		4,704,287	4,832,272	4,873,236	5,153,744	5,391,896	238,152	5%
Licenses & Permits								
Other Permits	411014	5,025	8,300	14,116	4,400	38,640	34,240	
		5,025	8,300	14,116	4,400	38,640	34,240	778%
Intergovernmental Grants								
Federal Operating	421001	2,876,941	2,809,331	3,072,151	2,700,000	2,700,000	-	
Federal Capital	421003	8,347,701	2,793,837	1,747,417	7,990,899	10,812,570	2,821,671	
Transportation Program Revenue	421006	72,209	63,897	43,366	75,000	50,000	(25,000)	
State Operating	422001	648,951	570,252	853,426	608,000	628,000	20,000	
State Capital	422002	954,269	-	649,900	325,000	200,000	(125,000)	
State Comm Indus Backfill	422104	145,449	217,975	202,197	195,746	129,193	(66,553)	
Local Govt Grants	423000	1,466,099	1,335,419	537,028	421,250	530,000	108,750	
Community Credits	423001	67,175	-	-	-	-	-	
		14,578,794	7,790,711	7,105,486	12,315,895	15,049,763	2,733,868	22%
Charges for Services								
Laboratory Fees	431003	12,262	11,585	8,328	12,000	9,000	(3,000)	
Printing & Duplicating of Form	431006	-	-	488	-	-	-	
Admin Charges - City Mgr Depts	431007	2,852,258	2,945,611	3,147,880	3,171,468	3,348,304	176,836	
Developer Cost Sharing	431009	-	-	-	-	400,000	400,000	
Other Charges for Services	431010	20,903,948	23,058,805	21,038,984	23,130,960	22,265,000	(865,960)	
Admin Charges - Commissions	431011	1,176	1,193	2,161	-	-	-	
Admin Charges - External	431012	22,410	12,552	21,794	10,000	11,650	1,650	
Special Police Services	431101	385,820	389,718	404,126	420,029	430,610	10,581	
Vending Sales	431301	9,288	9,084	9,378	8,170	11,000	2,830	
Concession Sales	431302	365,121	416,713	377,953	420,154	378,000	(42,154)	
Registration Fees	431303	17,315	22,091	20,908	20,800	20,900	100	
Admission Fees	431305	811,595	1,041,394	942,808	1,031,496	942,800	(88,696)	
League Fees	431306	12,555	11,386	9,562	9,175	9,500	325	
Tournament Fees	431307	78,122	82,191	64,846	81,625	64,800	(16,825)	
School Fees	431308	7,889	8,480	8,350	10,290	8,400	(1,890)	
Special Fees	431309	5,268	4,769	3,396	4,769	3,400	(1,369)	
Pass Fees	431311	412,558	333,390	299,757	339,690	299,800	(39,890)	
Gift Certificate Sales	431312	1,576	(4,622)	415	-	400	400	
Advertising Income	431314	56,434	77,181	77,021	78,500	76,000	(2,500)	
Snow/Weed Abatements	431502	(39,575)	173,388	56,156	59,199	50,823	(8,376)	
Special Inspection Fees	431601	(610)	-	-	-	-	-	
Waste Water - Service Charge	431700	14,291,961	15,079,895	16,843,877	18,676,608	20,201,159	1,524,551	
Waste Water - Volumetric	431701	5,729,079	5,869,918	6,269,879	7,405,920	7,739,816	333,896	
Special Waste Water Revenue	431702	24,079,601	25,840,559	26,817,895	24,861,759	24,576,000	(285,759)	
Contractual-Waste Wtr Trmnt	431703	3,247,973	3,492,698	4,124,766	3,770,000	3,800,000	30,000	
Hauler - Septic Waste	431705	214,048	241,433	257,240	225,000	240,000	15,000	
Waste Sludge	431706	79,000	40,250	68,250	60,000	60,000	-	
Outside Ser Area Indstry Waste	431707	10,339	828	32,118	5,000	5,000	-	
Shared WPC & Sewer revenue	431708	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(11,600,016)	(1,108,752)	
Water Revenue - Service Charge	431800	7,229,706	7,442,680	7,839,572	8,231,785	8,372,445	140,661	
Water Revenue - Volumetric	431801	22,947,453	23,933,721	24,548,587	25,060,996	25,562,124	501,128	
Sundry Billing Receipts	431802	356,732	253,080	211,628	250,000	225,000	(25,000)	
Turning Water Off & On	431803	594,212	581,386	614,017	600,000	610,000	10,000	
Water Main Extensions	431804	16,224	9,200	12,075	10,000	15,000	5,000	
Daily Parking	431901	60,300	63,000	60,732	63,900	48,300	(15,600)	
Solid Waste Collection Fees	432001	7,839,401	8,199,007	8,444,302	8,570,178	9,040,662	470,484	
Sale of Recycleable	432002	41,069	30,081	28,100	30,750	27,200	(3,550)	
Recycling & Reduction Fees	432003	2,042,746	2,152,689	2,627,850	2,678,930	2,676,484	(2,446)	
Common Use Janitorial, Mtc,	432202	377,751	388,741	418,839	406,710	418,900	12,190	
Common Use Electric	432203	106,964	114,144	131,928	140,406	144,600	4,194	
Terminal Service	432204	56,065	63,958	62,525	50,000	60,000	10,000	
Customer Facility Charge	432205	580,908	577,099	598,186	565,200	579,300	14,100	
Passenger Facility Charge	432206	2,316,348	2,155,291	2,351,085	2,357,600	2,363,100	5,500	
Special Police Services - TSA	432207	-	-	-	43,800	43,800	-	
Fuel Flowage Fee	432208	145,199	68,146	9,993	66,000	62,850	(3,150)	
Fuel Sales - External	432211	537,285	434,309	437,787	524,826	559,433	34,607	
Passenger Fares-Full Adult	432301	538,011	468,519	451,810	460,000	460,000	-	
Passenger Fares - Elder/Disab	432302	225,793	208,585	197,745	210,000	210,000	-	
Passenger Fares - Student	432303	137,103	109,060	100,852	110,000	110,000	-	
Blue Ticket	432307	59,427	62,175	70,331	60,000	60,000	-	
Storm Sewer Transportation Fee	432401	3,875,319	4,137,845	4,690,635	4,400,000	4,672,000	272,000	
Sanitary/Storm Sewer Main Ext	432402	11,600	4,000	15,800	-	-	-	
		116,049,019	122,565,507	125,542,168	128,212,428	129,673,545	1,461,116	1%
Fines & Forfeits								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Court Fines	441000	-	1,350	-	-	-	-	
		-	1,350	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	22,197,615	29,597,987	15,071,228	9,031,904	8,566,288	(465,616)	
Operating Transfer In - Intra	483002	52,259,517	64,938,984	68,981,347	57,820,503	53,865,854	(3,954,649)	
		74,457,132	94,536,971	84,052,575	66,852,408	62,432,142	(4,420,265)	-7%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	13,745,000	16,795,000	5,295,000	-	-	-	
Revenue Bond Proceeds	485003	16,970,000	18,850,000	23,155,000	32,530,500	32,768,700	238,200	
Premiums on Bonds Sold	485005	1,862,822	2,909,018	2,584,381	-	-	-	
State Revolving Fund Proceeds	485009	11,920	2,402,080	10,000	-	-	-	
		32,589,742	40,956,098	31,044,381	32,530,500	32,768,700	238,200	1%
Other Revenue								
Interest/Div - Nonproprietary	451000	769	14,489	33,811	-	-	-	
Penalties	451001	408,709	375,853	387,221	375,000	395,000	20,000	
Gain (Loss) on Sale of Invest	451002	-	-	(8,314)	-	-	-	
Land Rental	461000	824,041	722,199	640,950	627,766	628,266	500	
Building Rental	461001	2,367,928	2,532,665	2,639,733	2,508,453	2,926,950	418,497	
Other Rental	461002	659,522	791,730	730,332	727,153	729,900	2,747	
Air Rights	461005	31,458	31,458	31,458	31,990	31,990	-	
Landing Fees	461007	2,670,481	2,394,048	2,553,788	2,416,980	2,417,230	250	
Hangar Rent	461008	219,736	220,678	213,162	225,091	218,500	(6,591)	
FBO Rent	461009	292,756	293,363	293,680	422,500	530,430	107,930	
Parking Fees	461010	4,816,745	4,705,722	5,141,407	5,445,203	5,445,203	-	
Concession Fees - Restaurant	461011	512,363	513,322	549,643	533,054	550,500	17,446	
Concession Fees - Car Rental	461012	1,478,064	1,531,269	1,570,814	1,567,103	1,603,530	36,427	
Concession Fees - Advertising	461014	63,132	63,963	62,942	60,000	60,000	-	
Concession Fees - Misc	461015	62,602	46,323	49,396	52,000	41,640	(10,360)	
Apron Use Fee	461018	158,551	157,049	153,596	146,876	146,876	-	
Postage / Handling	471001	3,406	3,712	4,162	3,450	3,400	(50)	
Contributions & Donations	471002	1,248,997	1,310,870	1,400,047	680,858	2,040,970	1,360,113	
Sale of Inventory	471003	283,991	331,748	235,970	290,500	235,900	(54,600)	
Damage Recoveries	471004	28,404	92,141	34,522	9,000	34,300	25,300	
Other Miscellaneous Revenue	471005	689,979	450,420	458,445	1,721,449	311,838	(1,409,611)	
Cash Over (Under)	471007	1,139	1,415	217	-	-	-	
Special Assessment Charges	471008	6,945	22,282	71,183	17,000	121,000	104,000	
Interest / Div - Proprietary	481000	266,309	508,930	775,723	450,800	732,660	281,860	
Settlement Reimbursement	481002	-	3,830	-	-	-	-	
Capital Contributions	481003	1,687,835	2,770,543	3,040,492	987,822	1,066,774	78,952	
Build America interest abate	481004	244,310	237,276	235,494	216,120	-	(216,120)	
Sale of Fixed Assets	482001	194,502	343,359	1,466,687	77,000	84,500	7,500	
		19,222,674	20,470,655	22,766,560	19,593,168	20,357,357	764,189	4%
Total Revenues		261,606,673	291,161,864	275,398,523	264,662,544	265,712,043	1,049,500	0%
Expenditures								
Personal Services								
Regular Employees	511100	20,337,679	20,909,126	21,191,017	23,266,893	23,877,815	610,922	
Temporary/Seasonal Employees	511200	395,692	404,051	352,760	486,240	542,510	56,270	
Overtime	511300	1,056,346	968,104	1,083,551	1,053,699	1,130,925	77,226	
Other Special Pays	511400	723,635	782,860	844,917	729,104	806,825	77,721	
Leave Accrual	511500	53,892	(18,234)	49,698	5,000	5,000	-	
Group Insurance	512100	5,299,353	5,317,696	5,639,408	6,491,901	5,748,310	(743,591)	
Social Security Contributions	512200	1,662,927	1,689,444	1,793,819	1,945,407	2,022,523	77,116	
Retirement Contribution	512300	1,999,367	2,027,408	2,155,491	2,284,740	2,508,530	223,790	
Unemployment Compensation	512400	32,440	43,394	33,180	10,000	10,000	-	
Workers' Compensation	512500	1,284,469	1,438,080	1,754,724	2,259,594	2,338,908	79,314	
Other Employee Benefits	512600	139,695	146,427	11,707	117,062	110,249	(6,813)	
		32,985,496	33,708,355	34,910,273	38,649,640	39,101,595	451,955	1%
Discretionary Expenses								
Advertising & Marketing	521100	679,439	738,797	841,485	641,200	693,600	52,400	
Auditing & Accounting Services	521102	77	-	-	15,000	15,000	-	
Consulting Services	521103	17,050	-	-	-	-	-	
Consulting & Technical Service	521104	293,037	267,398	241,501	1,861,219	350,000	(1,511,219)	
External Contracted Labor	521105	13,193,894	14,683,793	13,643,529	20,385,555	19,630,519	(755,036)	
Health Services	521106	5,789	4,120	4,368	12,300	9,050	(3,250)	
Legal Services	521107	18,740	19,008	15,252	30,500	30,500	-	
Other Professional Services	521108	2,091,102	2,117,396	2,884,372	2,948,800	3,301,700	352,900	
External Banking/Financial Fee	521109	274,746	298,591	307,236	322,365	321,415	(950)	
Security Services	521110	48,193	48,853	54,003	107,000	100,660	(6,340)	
Management Services	521111	985,865	1,128,298	1,185,342	495,398	450,915	(44,483)	
Computer Hardware	522100	67,172	9,857	25,196	79,100	53,250	(25,850)	
Computer Software Maintenance	522101	201,670	268,280	361,436	451,100	542,700	91,600	
IT Services - External	522102	68,206	36,059	23,592	84,000	43,850	(40,150)	
Radio Maintenance	522103	28,891	32,141	29,689	32,650	32,350	(300)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Building & Grounds Services	522104	992,872	856,838	1,677,918	1,050,050	1,020,000	(30,050)	
Equip/Furniture/Fixtures Serv	522105	280,587	665,154	586,721	489,630	598,350	108,720	
Vehicles & Rolling Equip Serv	522106	48,687	31,291	19,551	48,900	46,500	(2,400)	
NonCapitalized Project Expense	522110	613,932	790,646	1,288,921	-	-	-	
Fiber Optic Network	523101	-	231	-	-	-	-	
Landfill Fees	523102	1,158,531	1,231,896	1,449,523	1,887,110	1,996,950	109,840	
Recycling Fees	523104	6,703	2,096	1,474	17,500	11,000	(6,500)	
Sewer Services	523105	84,785	87,425	75,497	75,000	80,000	5,000	
Steam	523106	(59)	-	-	-	-	-	
Phone Services	523107	188,288	111,490	109,243	137,130	121,180	(15,950)	
Water	523108	341,244	356,341	352,696	358,450	385,600	27,150	
Rental of Equip & Vehicles	524101	397,958	461,145	318,067	180,647	210,020	29,373	
Appraisal, Recording, Abstract	525100	-	7,800	4,021	-	-	-	
Printing, Binding, & Duplicate	525102	79,326	93,974	77,730	110,500	101,100	(9,400)	
Other Insurance	525105	116,760	129,111	133,940	-	-	-	
Other Purchased Services	525106	522,316	961,928	1,204,712	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	2,899	5,573	3,022	3,000	3,500	500	
Animal Supplies	531101	2,548	-	88	-	-	-	
Awards & Recognition	531102	6,099	1,842	840	2,750	2,750	-	
Books & Subscriptions	531103	18,782	19,039	10,534	16,650	22,200	5,550	
Chemical Supplies	531104	3,509,732	3,773,575	4,205,397	4,048,100	4,077,000	28,900	
Cleaning & Janitorial Supplies	531105	77,188	96,596	91,688	94,078	102,550	8,473	
Computer Supplies	531106	15,294	12,474	4,001	15,750	15,850	100	
Concession Supplies	531107	161,223	186,420	169,413	185,837	205,700	19,863	
Engineering Supplies	531108	656	533	240	1,000	750	(250)	
Equipment/Furniture/Fixtures	531109	406,080	405,297	593,922	494,114	522,000	27,886	
Photography Supplies	531110	458	54	126	1,700	1,700	-	
Lab Supplies	531111	93,256	94,938	110,412	111,000	121,000	10,000	
Landscaping Materials	531112	75,138	55,731	75,344	64,700	83,500	18,800	
Cost of Goods Sold	531113	242,238	280,419	189,675	393,648	349,702	(43,946)	
Miscellaneous Supplies	531114	3,599,728	3,586,917	3,416,582	1,723,810	2,063,613	339,803	
Office Supplies	531116	48,428	42,078	32,146	53,350	50,450	(2,900)	
Paint Supplies	531117	26,828	23,225	16,792	24,600	23,950	(650)	
Program Supplies	531118	58,256	44,550	42,583	63,100	59,050	(4,050)	
Shop Supplies	531119	371,199	441,278	359,081	420,625	390,250	(30,375)	
Sign & Signal Supplies	531120	9,314	12,287	10,638	18,750	17,750	(1,000)	
Street & Sewer Materials	531121	180,944	204,285	191,122	260,500	242,000	(18,500)	
Meters	531122	814,690	659,419	716,785	865,000	790,000	(75,000)	
Uniforms	531123	77,574	75,343	74,574	94,165	94,940	775	
Personal Protective Gear	531124	71,312	88,600	59,630	79,750	83,900	4,150	
Kerosene	532102	174	136	16,135	200	200	-	
LP Gas	532103	10,011	4,488	5,191	10,550	8,000	(2,550)	
Oil	532104	46,464	53,199	36,468	49,650	50,325	675	
Other Fuel	532105	-	-	298	82,100	125,000	42,900	
Other Lubricants	532106	9,156	6,984	14,730	11,550	12,975	1,425	
Building & Grounds Supplies	533100	347,589	362,783	456,403	378,200	389,750	11,550	
Equip/Furniture/Fixtures Parts	533101	1,906,259	2,020,406	1,566,050	1,901,250	1,994,750	93,500	
Vehicle & Rolling Equip Parts	533102	78,202	79,291	51,156	82,600	69,000	(13,600)	
Tires & Tubes	533103	16,429	17,830	4,866	20,150	17,650	(2,500)	
Runway Maintenance	533104	82,669	37,445	47,090	45,000	48,000	3,000	
Jetway Maintenance	533105	20,453	8,064	15,412	15,000	15,000	-	
Moving Costs	541104	19,216	-	-	-	-	-	
Grants	541105	925	2,685	-	-	-	-	
Grants & Contributions	541106	3,819,461	1,415,621	1,469,544	1,459,000	1,559,190	100,190	
Transit Program	541110	72,215	60,636	43,368	75,000	50,000	(25,000)	
Animals	542100	120	40	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	14,700	(29,427)	80,200	4,500	4,500	-	
Conferences, Training, Travel	542102	160,501	182,442	228,075	345,350	360,700	15,350	
Dues & Memberships	542103	156,741	195,482	209,308	229,025	215,310	(13,715)	
Entertainment Expense	542104	109	-	-	-	-	-	
Settlement	542105	11,098	5,610	4,324	6,266	6,000	(266)	
Licensing Fees	542106	2,770	6,912	7,100	9,050	8,830	(220)	
Miscellaneous Costs	542107	50,117	13,555	86,295	51,000	57,100	6,100	
Postage & Freight	542108	213,953	229,542	216,717	240,650	244,000	3,350	
Property Tax	542109	494,052	539,681	540,928	1,700	1,700	-	
Recording/Filing Fees/Permits	542110	33,044	24,138	41,731	47,650	51,400	3,750	
Mileage Reimbursement	542111	2,306	2,385	1,793	2,900	3,200	300	
Bad Debt Expense	542114	267,705	95,613	61,479	-	6,000	6,000	
Loss of Inventory	542116	69,676	65,575	-	-	-	-	
		40,581,778	40,951,547	42,496,307	45,926,422	44,769,894	(1,156,528)	-3%
Fleet & Facilities								
City Facility Maint Services	522107	280,841	277,794	295,812	326,346	328,209	1,863	
City Fleet Services	522108	2,772,972	3,289,544	3,011,128	2,841,904	3,021,056	179,152	
Rental of Land & Buildings	524100	291,603	251,647	256,751	272,200	271,521	(679)	
City Fleet Rental Charges	524102	2,310,071	2,417,929	2,497,304	2,625,225	2,651,466	26,241	
		5,655,486	6,236,914	6,060,995	6,065,675	6,272,251	206,577	3%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Non-Discretionary Expenses								
City Accounting Services	521113	1,119,814	1,116,080	1,177,144	1,226,547	1,083,642	(142,905)	
City Inter Department Charges	521114	5,127,761	5,337,737	5,801,445	5,620,616	5,677,938	57,321	
City Information Tech Services	522109	1,412,532	1,065,661	1,370,794	1,459,895	1,452,992	(6,903)	
Electricity	523100	5,872,293	6,389,584	6,545,759	6,026,682	6,554,326	527,644	
Natural Gas	523103	1,124,861	828,323	1,023,694	1,023,959	1,014,625	(9,334)	
Liability Insurance	525104	350,607	404,824	349,162	369,744	395,383	25,639	
Property Insurance	525107	742,837	740,756	697,965	876,123	823,163	(52,960)	
Vehicle Insurance	525108	322,929	314,604	240,427	260,743	230,072	(30,671)	
Diesel Fuel	532100	1,551,893	919,277	973,322	1,362,665	1,357,530	(5,135)	
Gasoline Fuel	532101	676,257	496,097	508,550	605,860	594,860	(11,000)	
		18,301,784	17,612,944	18,688,262	18,832,835	19,184,530	351,696	2%
Capital Outlay								
Land	551000	105,354	7,271	102,153	118,609	245,000	126,391	
Buildings	552000	10,371,268	12,206,128	8,389,956	23,848,661	14,714,142	(9,134,519)	
Improvements Other than Bldgs	553000	28,135,543	25,482,015	20,543,127	57,538,000	56,630,696	(907,304)	
Vehicles, Equipment, Software	554000	2,063,326	660,206	3,035,255	3,183,700	2,726,613	(457,087)	
Controlled assets	556000	123,580	108,625	239,618	87,900	72,250	(15,650)	
		40,799,071	38,464,245	32,310,109	84,776,870	74,388,701	(10,388,169)	-12%
Debt Service								
Bond Principal	561000	30,443,597	39,055,379	32,514,420	17,064,423	17,102,919	38,495	
Other Debt Principal	561001	2,523,592	2,500,000	2,606,000	2,680,000	2,059,000	(621,000)	
Bond Interest Expense	561002	8,684,419	8,673,766	8,486,002	8,555,080	8,484,277	(70,803)	
Other Debt Interest Expense	561003	1,352,819	1,267,599	1,220,221	1,144,987	1,046,402	(98,586)	
Discount on Bonds	561004	-	38,645	70,850	-	-	-	
Issuance Costs	561006	614,839	398,209	344,893	-	-	-	
		43,619,265	51,933,598	45,242,385	29,444,491	28,692,598	(751,893)	-3%
Transfers Out								
Transfer Out-Inter	571100	22,923,677	17,892,094	6,729,604	5,463,252	5,278,394	(184,858)	
Transfer Out-Intra	571200	52,259,517	64,938,984	68,981,347	57,820,503	53,865,854	(3,954,649)	
		75,183,194	82,831,078	75,710,951	63,283,756	59,144,248	(4,139,507)	-7%
Total Expenditures		257,126,074	271,738,681	255,419,282	286,979,687	271,553,817	(15,425,870)	-5%
Net Revenues over/(under) Expenditures		4,480,599	19,423,183	19,979,240	(22,317,143)	(5,841,774)	16,475,369	

TRANSIT — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,701,492	4,830,517	4,871,504	5,153,744	5,391,896	238,152	
Property Tax Levy - Delinquent	401101	2,795	1,755	1,732	-	-	-	
		4,704,287	4,832,272	4,873,236	5,153,744	5,391,896	238,152	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	2,717,040	2,763,976	2,820,292	2,700,000	2,700,000	-	
Federal Capital	421003	1,342,334	-	102,000	700,000	227,000	(473,000)	
Transportation Program Revenue	421006	72,209	63,897	43,366	75,000	50,000	(25,000)	
State Operating	422001	573,833	578,198	641,408	580,000	600,000	20,000	
State Comm Indus Backfill	422104	145,449	217,975	202,197	195,746	129,193	(66,553)	
Local Govt Grants	423000	256,260	270,600	341,184	421,250	530,000	108,750	
		5,107,125	3,894,646	4,150,447	4,671,996	4,236,193	(435,803)	-9%
Charges for Services								
Other Charges for Services	431010	474	504	393	-	-	-	
Vending Sales	431301	4,392	3,411	1,388	3,000	3,000	-	
Concession Sales	431302	-	8	-	-	-	-	
Advertising Income	431314	55,934	73,681	76,021	75,000	75,000	-	
Recycling & Reduction Fees	432003	491	108	924	-	-	-	
Passenger Fares-Full Adult	432301	538,011	468,519	451,810	460,000	460,000	-	
Passenger Fares - Elder/Disab	432302	225,793	208,585	197,745	210,000	210,000	-	
Passenger Fares - Student	432303	137,103	109,060	100,852	110,000	110,000	-	
Blue Ticket	432307	59,427	62,175	70,331	60,000	60,000	-	
		1,021,625	926,050	899,464	918,000	918,000	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	43,429	132,925	30,937	32,880	46,956	14,076	
Operating Transfer In - Intra	483002	601,569	1,089,058	1,266,607	1,132,000	1,277,133	145,133	
		644,998	1,221,982	1,297,544	1,164,880	1,324,089	159,209	14%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	55,000	55,000	55,000	55,000	55,000	-	
Air Rights	461005	31,458	31,458	31,458	31,990	31,990	-	
Damage Recoveries	471004	3,728	14,469	11,915	2,000	2,000	-	
Other Miscellaneous Revenue	471005	21,918	4,456	3,636	-	-	-	
Cash Over (Under)	471007	(39)	(11)	(30)	-	-	-	
Interest / Div - Proprietary	481000	8,183	18,723	32,597	12,000	12,000	-	
Sale of Fixed Assets	482001	8,061	-	5,909	-	-	-	
		128,309	124,094	140,484	100,990	100,990	-	0%
Total Revenues		11,606,344	10,999,044	11,361,176	12,009,610	11,971,168	(38,442)	0%
Expenditures								
Personal Services								
Regular Employees	511100	2,519,810	2,614,424	2,644,513	2,846,828	2,969,886	123,058	
Overtime	511300	218,911	237,529	280,372	218,000	291,000	73,000	
Other Special Pays	511400	40,177	49,471	58,627	43,940	50,510	6,570	
Leave Accrual	511500	9,526	(6,907)	(7,343)	-	-	-	
Group Insurance	512100	789,175	812,739	850,016	971,922	897,976	(73,946)	
Social Security Contributions	512200	204,535	212,397	227,424	236,982	251,941	14,959	
Retirement Contribution	512300	246,620	255,931	272,263	276,632	310,897	34,265	
Unemployment Compensation	512400	11,953	-	-	-	-	-	
Workers' Compensation	512500	74,176	96,009	151,476	185,330	190,066	4,736	
Other Employee Benefits	512600	8,682	10,540	(17,549)	3,959	3,854	(104)	
		4,123,564	4,282,134	4,459,799	4,783,593	4,966,130	182,538	4%
Discretionary Expenses								
Advertising & Marketing	521100	4,061	3,744	2,277	4,000	4,000	-	
Consulting & Technical Service	521104	-	425	508	2,000	2,000	-	
External Contracted Labor	521105	196	-	-	1,000	1,000	-	
Health Services	521106	738	432	560	2,000	1,000	(1,000)	
Other Professional Services	521108	1,830	28	-	1,000	1,000	-	
External Banking/Financial Fee	521109	6,087	6,232	6,944	7,000	7,000	-	
Security Services	521110	-	59	1,071	50,000	50,000	-	
Computer Hardware	522100	-	-	863	10,000	10,000	-	
Computer Software Maintenance	522101	-	25,980	30,295	45,000	58,000	13,000	
IT Services - External	522102	1,950	-	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Radio Maintenance	522103	3,975	6,031	6,590	6,000	6,000	-	
Building & Grounds Services	522104	6,558	10,184	1,742	10,000	10,000	-	
Equip/Furniture/Fixtures Serv	522105	16,991	16,769	17,562	15,000	15,000	-	
Vehicles & Rolling Equip Serv	522106	7,609	2,639	788	5,000	5,000	-	
Landfill Fees	523102	116	-	-	-	-	-	
Recycling Fees	523104	-	-	-	1,000	-	(1,000)	
Phone Services	523107	3,148	3,010	2,965	3,000	3,000	-	
Water	523108	8,210	8,811	7,080	10,000	10,000	-	
Appraisal, Recording, Abstract	525100	-	7,800	-	-	-	-	
Printing, Binding, & Duplicate	525102	26,977	30,367	18,746	30,000	25,000	(5,000)	
Other Insurance	525105	202	202	202	-	-	-	
Awards & Recognition	531102	3,104	15	23	-	-	-	
Books & Subscriptions	531103	491	161	959	1,000	1,000	-	
Chemical Supplies	531104	1,858	1,858	1,433	2,000	2,000	-	
Cleaning & Janitorial Supplies	531105	3,421	4,236	3,757	5,000	5,000	-	
Computer Supplies	531106	-	91	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	7,047	4,484	35,107	5,000	5,000	-	
Landscaping Materials	531112	-	129	72	-	-	-	
Cost of Goods Sold	531113	-	-	4,530	-	5,000	5,000	
Office Supplies	531116	5,790	2,289	1,737	3,000	3,000	-	
Paint Supplies	531117	192	-	-	-	-	-	
Shop Supplies	531119	5,803	6,219	4,536	5,000	5,000	-	
Sign & Signal Supplies	531120	468	-	3,926	5,000	5,000	-	
Uniforms	531123	12,752	6,773	9,095	8,000	8,000	-	
Personal Protective Gear	531124	392	82	162	1,000	1,000	-	
LP Gas	532103	-	36	-	-	-	-	
Oil	532104	13	-	-	-	-	-	
Building & Grounds Supplies	533100	656	7,946	(1,200)	10,000	10,000	-	
Equip/Furniture/Fixtures Parts	533101	2,691	3,348	3,462	4,000	4,000	-	
Vehicle & Rolling Equip Parts	533102	935	4,341	228	-	-	-	
Grants & Contributions	541106	850,451	1,020,000	1,044,480	1,073,000	1,109,190	36,190	
Transit Program	541110	72,215	60,636	43,368	75,000	50,000	(25,000)	
Conferences, Training, Travel	542102	3,332	13,083	1,389	8,000	6,000	(2,000)	
Dues & Memberships	542103	5,661	5,611	5,611	6,000	6,000	-	
Entertainment Expense	542104	109	-	-	-	-	-	
Postage & Freight	542108	1,339	1,335	1,160	2,000	2,000	-	
Bad Debt Expense	542114	20,714	18,162	2,324	-	-	-	
		1,088,078	1,283,547	1,264,350	1,416,000	1,436,190	20,190	1%
Fleet & Facilities								
City Facility Maint Services	522107	104,231	121,913	131,053	138,365	138,903	538	
City Fleet Services	522108	1,226,331	1,423,672	1,327,906	1,192,134	1,286,427	94,293	
Rental of Land & Buildings	524100	2,730	2,100	2,730	3,060	3,060	-	
City Fleet Rental Charges	524102	47,925	43,795	48,166	49,928	51,173	1,245	
		1,381,217	1,591,480	1,509,856	1,383,487	1,479,563	96,076	7%
Non-Discretionary Expenses								
City Accounting Services	521113	122,400	122,400	135,474	135,474	81,790	(53,684)	
City Inter Department Charges	521114	247,358	266,534	289,631	277,503	258,517	(18,986)	
City Information Tech Services	522109	101,940	74,641	99,369	96,452	138,493	42,041	
Electricity	523100	84,441	92,363	86,970	95,000	95,000	-	
Natural Gas	523103	30,653	20,433	22,386	30,000	30,000	-	
Liability Insurance	525104	30,590	35,967	24,341	31,879	18,167	(13,712)	
Property Insurance	525107	63,121	44,695	38,700	55,302	71,111	15,809	
Vehicle Insurance	525108	124,539	71,526	48,045	41,068	34,941	(6,127)	
Diesel Fuel	532100	720,657	390,142	405,127	575,000	575,000	-	
Gasoline Fuel	532101	5,636	2,936	2,872	5,000	5,000	-	
		1,531,335	1,121,637	1,152,916	1,342,678	1,308,019	(34,659)	-3%
Capital Outlay								
Vehicles, Equipment, Software	554000	1,641,804	71,468	403,324	1,832,000	630,000	(1,202,000)	
Controlled assets	556000	18,000	-	79,500	-	-	-	
		1,659,804	71,468	482,824	1,832,000	630,000	(1,202,000)	-66%
Debt Service								
Other Debt Principal	561001	183,165	-	-	-	-	-	
		183,165	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	50,000	50,000	50,000	-	-	-	
Transfer Out-Intra	571200	601,569	1,089,058	1,266,607	1,132,000	1,277,133	145,133	
		651,569	1,139,058	1,316,607	1,132,000	1,277,133	145,133	13%
Total Expenditures		10,618,732	9,489,324	10,186,351	11,889,758	11,097,035	(792,723)	-7%
Net Revenues over/(under) Expenditures		987,612	1,509,720	1,174,824	119,853	874,133	754,280	

TRANSIT - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,701,492	4,830,517	4,871,504	5,153,744	5,391,896	238,152	
Property Tax Levy - Delinquent	401101	2,795	1,755	1,732	-	-	-	
		4,704,287	4,832,272	4,873,236	5,153,744	5,391,896	238,152	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	2,717,040	2,763,976	2,820,292	2,700,000	2,700,000	-	
Transportation Program Revenue	421006	72,209	63,897	43,366	75,000	50,000	(25,000)	
State Operating	422001	573,833	578,198	641,408	580,000	600,000	20,000	
State Comm Indus Backfill	422104	145,449	217,975	202,197	195,746	129,193	(66,553)	
Local Govt Grants	423000	256,260	270,600	341,184	421,250	530,000	108,750	
		3,764,791	3,894,646	4,048,447	3,971,996	4,009,193	37,197	1%
Charges for Services								
Other Charges for Services	431010	474	504	393	-	-	-	
Vending Sales	431301	4,392	3,411	1,388	3,000	3,000	-	
Concession Sales	431302	-	8	-	-	-	-	
Advertising Income	431314	55,934	73,681	76,021	75,000	75,000	-	
Recycling & Reduction Fees	432003	491	108	924	-	-	-	
Passenger Fares-Full Adult	432301	538,011	468,519	451,810	460,000	460,000	-	
Passenger Fares - Elder/Disab	432302	225,793	208,585	197,745	210,000	210,000	-	
Passenger Fares - Student	432303	137,103	109,060	100,852	110,000	110,000	-	
Blue Ticket	432307	59,427	62,175	70,331	60,000	60,000	-	
		1,021,625	926,050	899,464	918,000	918,000	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	43,429	132,925	30,937	32,880	46,956	14,076	
Operating Transfer In - Intra	483002	-	-	670	-	-	-	
		43,429	132,925	31,607	32,880	46,956	14,076	43%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	55,000	55,000	55,000	55,000	55,000	-	
Air Rights	461005	31,458	31,458	31,458	31,990	31,990	-	
Damage Recoveries	471004	3,728	14,469	11,915	2,000	2,000	-	
Other Miscellaneous Revenue	471005	21,918	4,456	3,636	-	-	-	
Cash Over (Under)	471007	(39)	(11)	(30)	-	-	-	
Interest / Div - Proprietary	481000	8,183	18,723	32,597	12,000	12,000	-	
Sale of Fixed Assets	482001	8,061	-	5,909	-	-	-	
		128,309	124,094	140,484	100,990	100,990	-	0%
Total Revenues		9,662,441	9,909,987	9,993,239	10,177,610	10,467,035	289,425	3%
Expenditures								
Personal Services								
Regular Employees	511100	2,519,810	2,614,424	2,644,513	2,846,828	2,969,886	123,058	
Overtime	511300	218,911	237,529	280,372	218,000	291,000	73,000	
Other Special Pays	511400	40,177	49,471	58,627	43,940	50,510	6,570	
Leave Accrual	511500	9,526	(6,907)	(7,343)	-	-	-	
Group Insurance	512100	789,175	812,739	850,016	971,922	897,976	(73,946)	
Social Security Contributions	512200	204,535	212,397	227,424	236,982	251,941	14,959	
Retirement Contribution	512300	246,620	255,931	272,263	276,632	310,897	34,265	
Unemployment Compensation	512400	11,953	-	-	-	-	-	
Workers' Compensation	512500	74,176	96,009	151,476	185,330	190,066	4,736	
Other Employee Benefits	512600	8,682	10,540	(17,549)	3,959	3,854	(104)	
		4,123,564	4,282,134	4,459,799	4,783,593	4,966,130	182,538	4%
Discretionary Expenses								
Advertising & Marketing	521100	4,061	3,744	2,277	4,000	4,000	-	
Consulting & Technical Service	521104	-	425	508	2,000	2,000	-	
External Contracted Labor	521105	196	-	-	1,000	1,000	-	
Health Services	521106	738	432	560	2,000	1,000	(1,000)	
Other Professional Services	521108	1,830	28	-	1,000	1,000	-	
External Banking/Financial Fee	521109	6,087	6,232	6,944	7,000	7,000	-	
Security Services	521110	-	59	1,071	50,000	50,000	-	
Computer Hardware	522100	-	-	863	10,000	10,000	-	
Computer Software Maintenance	522101	-	25,980	30,295	45,000	58,000	13,000	
Radio Maintenance	522103	3,975	6,031	6,590	6,000	6,000	-	
Building & Grounds Services	522104	6,558	10,184	1,742	10,000	10,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equip/Furniture/Fixtures Serv	522105	16,991	16,769	17,562	15,000	15,000	-	
Vehicles & Rolling Equip Serv	522106	7,609	2,639	788	5,000	5,000	-	
Landfill Fees	523102	116	-	-	-	-	-	
Recycling Fees	523104	-	-	-	1,000	-	(1,000)	
Phone Services	523107	3,148	3,010	2,965	3,000	3,000	-	
Water	523108	8,210	8,811	7,080	10,000	10,000	-	
Appraisal, Recording, Abstract	525100	-	7,800	-	-	-	-	
Printing, Binding, & Duplicate	525102	26,977	30,367	18,746	30,000	25,000	(5,000)	
Other Insurance	525105	202	202	202	-	-	-	
Awards & Recognition	531102	3,104	15	23	-	-	-	
Books & Subscriptions	531103	491	161	959	1,000	1,000	-	
Chemical Supplies	531104	1,858	1,858	1,433	2,000	2,000	-	
Cleaning & Janitorial Supplies	531105	3,421	4,236	3,757	5,000	5,000	-	
Computer Supplies	531106	-	91	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	7,047	4,484	35,107	5,000	5,000	-	
Landscaping Materials	531112	-	129	72	-	-	-	
Cost of Goods Sold	531113	-	-	4,530	-	5,000	5,000	
Office Supplies	531116	5,790	2,289	1,737	3,000	3,000	-	
Paint Supplies	531117	192	-	-	-	-	-	
Shop Supplies	531119	5,803	6,219	4,536	5,000	5,000	-	
Sign & Signal Supplies	531120	468	-	3,926	5,000	5,000	-	
Uniforms	531123	12,752	6,773	9,095	8,000	8,000	-	
Personal Protective Gear	531124	392	82	162	1,000	1,000	-	
LP Gas	532103	-	36	-	-	-	-	
Oil	532104	13	-	-	-	-	-	
Building & Grounds Supplies	533100	656	7,946	(1,200)	10,000	10,000	-	
Equip/Furniture/Fixtures Parts	533101	2,691	3,348	3,462	4,000	4,000	-	
Vehicle & Rolling Equip Parts	533102	935	4,341	228	-	-	-	
Grants & Contributions	541106	850,451	1,020,000	1,044,480	1,073,000	1,109,190	36,190	
Transit Program	541110	72,215	60,636	43,368	75,000	50,000	(25,000)	
Conferences, Training, Travel	542102	3,332	13,083	1,389	8,000	6,000	(2,000)	
Dues & Memberships	542103	5,661	5,611	5,611	6,000	6,000	-	
Entertainment Expense	542104	109	-	-	-	-	-	
Postage & Freight	542108	1,339	1,335	1,160	2,000	2,000	-	
Bad Debt Expense	542114	20,714	18,162	2,324	-	-	-	
		1,086,128	1,283,547	1,264,350	1,416,000	1,436,190	20,190	1%
Fleet & Facilities								
City Facility Maint Services	522107	104,231	121,913	131,053	138,365	138,903	538	
City Fleet Services	522108	1,226,331	1,423,672	1,327,906	1,192,134	1,286,427	94,293	
Rental of Land & Buildings	524100	2,730	2,100	2,730	3,060	3,060	-	
City Fleet Rental Charges	524102	47,925	43,795	48,166	49,928	51,173	1,245	
		1,381,217	1,591,480	1,509,856	1,383,487	1,479,563	96,076	7%
Non-Discretionary Expenses								
City Accounting Services	521113	122,400	122,400	135,474	135,474	81,790	(53,684)	
City Inter Department Charges	521114	247,358	266,534	289,631	277,503	258,517	(18,986)	
City Information Tech Services	522109	101,940	74,641	99,369	96,452	138,493	42,041	
Electricity	523100	84,441	92,363	86,970	95,000	95,000	-	
Natural Gas	523103	30,653	20,433	22,386	30,000	30,000	-	
Liability Insurance	525104	30,590	35,967	24,341	31,879	18,167	(13,712)	
Property Insurance	525107	63,121	44,695	38,700	55,302	71,111	15,809	
Vehicle Insurance	525108	124,539	71,526	48,045	41,068	34,941	(6,127)	
Diesel Fuel	532100	720,657	390,142	405,127	575,000	575,000	-	
Gasoline Fuel	532101	5,636	2,936	2,872	5,000	5,000	-	
		1,531,335	1,121,637	1,152,916	1,342,678	1,308,019	(34,659)	-3%
Capital Outlay								
Controlled assets	556000	8,640	-	-	-	-	-	
		8,640	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	50,000	50,000	50,000	-	-	-	
Transfer Out-Intra	571200	601,569	784,058	965,937	1,132,000	1,277,133	145,133	
		651,569	834,058	1,015,937	1,132,000	1,277,133	145,133	13%
Total Expenditures		8,782,453	9,112,856	9,402,857	10,057,758	10,467,035	409,277	4%
Net Revenues over/(under) Expenditures		879,988	797,131	590,382	119,853	-	(119,853)	

TRANSIT - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	183,500	-	-	-	-	-	
		183,500	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		183,500	-	-	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Other Debt Principal	561001	183,165	-	-	-	-	-	
		183,165	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	-	-	670	-	-	-	
		-	-	670	-	-	-	0%
Total Expenditures		183,165	-	670	-	-	-	0%
Net Revenues over/(under) Expenditures		335	-	(670)	-	-	-	

TRANSIT - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	1,342,334	-	102,000	700,000	227,000	(473,000)	
		1,342,334	-	102,000	700,000	227,000	(473,000)	-68%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	418,069	1,089,058	1,265,937	1,132,000	1,277,133	145,133	
		418,069	1,089,058	1,265,937	1,132,000	1,277,133	145,133	13%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		1,760,403	1,089,058	1,367,937	1,832,000	1,504,133	(327,867)	-18%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
IT Services - External	522102	1,950	-	-	-	-	-	
		1,950	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	1,641,804	71,468	403,324	1,832,000	630,000	(1,202,000)	
Controlled assets	556000	9,360	-	79,500	-	-	-	
		1,651,164	71,468	482,824	1,832,000	630,000	(1,202,000)	-66%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	-	305,000	300,000	-	-	-	
		-	305,000	300,000	-	-	-	0%
Total Expenditures		1,653,114	376,468	782,824	1,832,000	630,000	(1,202,000)	-66%
Net Revenues over/(under) Expenditures		107,289	712,589	585,113	-	874,133	874,133	

GOLF — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	34,659	101	18,497	-	-	-	
State Operating	422001	-	1,594	2,200	-	-	-	
Local Govt Grants	423000	-	7,757	-	-	-	-	
Community Credits	423001	7,074	-	-	-	-	-	
		41,733	9,452	20,697	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	75	679	-	-	-	-	
Vending Sales	431301	4,896	5,673	7,990	5,170	8,000	2,830	
Concession Sales	431302	365,121	416,705	377,953	420,154	378,000	(42,154)	
Registration Fees	431303	17,315	22,091	20,908	20,800	20,900	100	
Admission Fees	431305	811,595	1,041,394	942,808	1,031,496	942,800	(88,696)	
League Fees	431306	12,555	11,386	9,562	9,175	9,500	325	
Tournament Fees	431307	78,122	82,191	64,846	81,625	64,800	(16,825)	
School Fees	431308	7,889	8,480	8,350	10,290	8,400	(1,890)	
Special Fees	431309	5,268	4,769	3,396	4,769	3,400	(1,369)	
Pass Fees	431311	412,558	333,390	299,757	339,690	299,800	(39,890)	
Gift Certificate Sales	431312	1,576	(4,622)	415	-	400	400	
Advertising Income	431314	500	3,500	1,000	3,500	1,000	(2,500)	
Sale of Recycleable	432002	3,031	3,017	2,665	3,250	2,700	(550)	
		1,720,501	1,928,653	1,739,650	1,929,919	1,739,700	(190,219)	-10%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	306,908	298,036	538,419	270,546	1,051,622	781,076	
Operating Transfer In - Intra	483002	3,525	-	2,351	-	-	-	
		310,433	298,036	540,770	270,546	1,051,622	781,076	289%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	670,000	30,000	-	-	-	
Premiums on Bonds Sold	485005	-	59,180	-	-	-	-	
		-	729,180	30,000	-	-	-	0%
Other Revenue								
Building Rental	461001	-	(352)	-	-	-	-	
Other Rental	461002	621,040	760,135	708,357	702,153	708,400	6,247	
Postage / Handling	471001	205	401	392	450	400	(50)	
Contributions & Donations	471002	6,193	3,146	1,649	3,500	1,600	(1,900)	
Sale of Inventory	471003	247,930	287,254	235,882	245,500	235,900	(9,600)	
Damage Recoveries	471004	335	14,984	1,328	-	1,300	1,300	
Other Miscellaneous Revenue	471005	4,189	7,079	2,567	6,500	2,600	(3,900)	
Cash Over (Under)	471007	1,131	1,332	390	-	-	-	
Interest / Div - Proprietary	481000	(2,797)	(5,892)	-	-	-	-	
Sale of Fixed Assets	482001	4,464	90,560	3,946	-	4,000	4,000	
		882,690	1,158,648	954,511	958,103	954,200	(3,903)	0%
Total Revenues		2,955,356	4,123,970	3,285,628	3,158,568	3,745,522	586,954	19%
Expenditures								
Personal Services								
Regular Employees	511100	723,264	682,219	688,379	607,293	634,831	27,538	
Temporary/Seasonal Employees	511200	347,044	352,352	317,001	312,541	346,310	33,769	
Overtime	511300	5	99	133	-	-	-	
Other Special Pays	511400	8,755	8,372	10,160	7,360	6,710	(650)	
Leave Accrual	511500	3,549	5,025	(964)	-	-	-	
Group Insurance	512100	161,572	148,890	158,075	127,589	92,326	(35,263)	
Social Security Contributions	512200	80,219	77,944	77,786	72,292	75,571	3,279	
Retirement Contribution	512300	90,799	87,582	87,166	84,392	93,252	8,860	
Unemployment Compensation	512400	17,245	18,570	15,273	-	-	-	
Workers' Compensation	512500	31,680	29,539	36,344	35,538	31,789	(3,749)	
Other Employee Benefits	512600	1,715	1,625	(2,796)	167	167	-	
		1,465,847	1,412,218	1,386,557	1,247,173	1,280,956	33,784	3%
Discretionary Expenses								
Advertising & Marketing	521100	41,339	63,097	60,812	36,800	80,000	43,200	
External Contracted Labor	521105	-	-	-	1,350	-	(1,350)	
Health Services	521106	964	144	156	-	-	-	
Other Professional Services	521108	7,885	445	622	6,800	3,700	(3,100)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
External Banking/Financial Fee	521109	54,326	65,862	63,700	67,000	71,500	4,500	
Security Services	521110	783	1,082	2,366	1,500	2,660	1,160	
Computer Hardware	522100	-	88	-	-	-	-	
Computer Software Maintenance	522101	9,172	4,778	6,684	6,400	5,500	(900)	
IT Services - External	522102	480	4,330	5,491	-	-	-	
Radio Maintenance	522103	101	-	-	150	250	100	
Building & Grounds Services	522104	8,672	17,333	29,499	9,250	33,500	24,250	
Equip/Furniture/Fixtures Serv	522105	4,348	3,191	4,432	3,080	4,300	1,220	
Landfill Fees	523102	3,514	581	438	1,700	1,950	250	
Recycling Fees	523104	20	-	-	-	-	-	
Sewer Services	523105	-	2,254	773	-	-	-	
Phone Services	523107	2,175	3,131	3,369	1,850	2,100	250	
Water	523108	18,612	25,013	12,454	23,200	22,700	(500)	
Rental of Equip & Vehicles	524101	94,639	124,894	107,627	84,397	102,770	18,373	
Printing, Binding, & Duplicate	525102	4,014	3,439	83	5,300	900	(4,400)	
Awards & Recognition	531102	8	58	-	-	-	-	
Books & Subscriptions	531103	113	285	-	-	-	-	
Chemical Supplies	531104	47,791	51,620	52,471	46,100	58,500	12,400	
Cleaning & Janitorial Supplies	531105	3,731	3,166	2,513	2,550	3,150	600	
Computer Supplies	531106	47	238	-	150	-	(150)	
Concession Supplies	531107	161,223	186,420	169,413	166,837	186,700	19,863	
Equipment/Furniture/Fixtures	531109	11,621	12,526	10,936	20,300	13,800	(6,500)	
Landscaping Materials	531112	66,474	43,582	59,593	45,700	57,500	11,800	
Cost of Goods Sold	531113	204,716	235,853	185,146	171,850	152,230	(19,620)	
Office Supplies	531116	3,049	2,973	3,291	3,500	3,400	(100)	
Paint Supplies	531117	1,414	457	2,099	1,100	1,450	350	
Program Supplies	531118	10,769	14,112	12,630	15,100	14,550	(550)	
Shop Supplies	531119	2,457	3,427	7,413	2,225	6,250	4,025	
Sign & Signal Supplies	531120	175	355	8	250	250	-	
Uniforms	531123	484	277	645	375	300	(75)	
Personal Protective Gear	531124	1,007	1,330	1,022	1,250	1,400	150	
Kerosene	532102	-	136	-	-	-	-	
LP Gas	532103	7,156	3,354	2,358	7,300	4,650	(2,650)	
Oil	532104	591	410	438	750	-	(750)	
Other Lubricants	532106	961	621	134	850	1,150	300	
Building & Grounds Supplies	533100	11,507	14,013	11,381	11,500	14,000	2,500	
Equip/Furniture/Fixtures Parts	533101	697	3,287	667	950	950	-	
Vehicle & Rolling Equip Parts	533102	17,061	22,448	20,488	17,000	23,500	6,500	
Tires & Tubes	533103	1,322	1,576	857	1,150	1,650	500	
Grants & Contributions	541106	-	116	-	-	-	-	
Animals	542100	120	40	-	-	-	-	
Conferences, Training, Travel	542102	8,737	8,292	3,442	7,400	4,000	(3,400)	
Dues & Memberships	542103	8,350	9,374	8,524	6,600	7,620	1,020	
Licensing Fees	542106	30	15	30	-	30	30	
Postage & Freight	542108	1,022	730	680	850	800	(50)	
Recording/Filing Fees/Permits	542110	3,172	3,041	3,230	2,200	3,000	800	
Bad Debt Expense	542114	4,594	-	554	-	-	-	
		831,440	943,790	858,465	782,614	892,660	110,046	14%
Fleet & Facilities								
City Facility Maint Services	522107	-	32	547	1,000	1,000	-	
City Fleet Services	522108	54,485	77,702	59,334	76,541	77,938	1,398	
Rental of Land & Buildings	524100	11,599	10,252	7,418	7,721	7,703	(18)	
City Fleet Rental Charges	524102	107,886	125,088	140,587	161,537	149,124	(12,413)	
		173,970	213,073	207,885	246,799	235,765	(11,034)	-4%
Non-Discretionary Expenses								
City Accounting Services	521113	179,520	179,520	147,593	178,696	125,680	(53,016)	
City Inter Department Charges	521114	142,568	154,636	153,582	125,071	128,471	3,400	
City Information Tech Services	522109	112,273	95,754	130,149	117,006	138,284	21,278	
Electricity	523100	40,275	50,641	43,614	34,103	43,570	9,467	
Natural Gas	523103	5,618	3,559	4,343	2,959	3,625	666	
Liability Insurance	525104	5,719	6,447	5,085	5,699	17,838	12,139	
Property Insurance	525107	5,515	5,686	5,478	3,911	8,289	4,378	
Vehicle Insurance	525108	4,000	4,400	4,200	3,600	4,200	600	
Diesel Fuel	532100	30,653	16,202	18,748	16,665	19,530	2,865	
Gasoline Fuel	532101	34,453	22,277	22,620	23,340	21,960	(1,380)	
		560,593	539,122	535,412	511,050	511,447	397	0%
Capital Outlay								
Buildings	552000	6,700	-	-	-	-	-	
Improvements Other than Bldgs	553000	-	81,475	33,897	-	-	-	
Vehicles, Equipment, Software	554000	-	-	-	-	1,500	1,500	
Controlled assets	556000	1,650	6,366	6,767	-	6,650	6,650	
		8,350	87,841	40,664	-	8,150	8,150	100%
Debt Service								
Bond Principal	561000	244,118	822,024	226,611	227,058	240,077	13,019	
Bond Interest Expense	561002	62,790	54,454	50,208	43,488	33,275	(10,213)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Issuance Costs	561006	-	2,984	3,242	-	-	-	
		306,908	879,461	280,061	270,546	273,352	2,806	1%
Transfers Out								
Transfer Out-Intra	571200	3,525	-	2,351	-	-	-	
		3,525	-	2,351	-	-	-	0%
Total Expenditures		3,350,633	4,075,505	3,311,394	3,058,181	3,202,330	144,149	5%
Net Revenues over/(under) Expenditures		(395,277)	48,465	(25,766)	100,387	543,192	442,805	

GOLF - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	34,659	3,227	18,497	-	-	-	
State Operating	422001	-	1,318	2,200	-	-	-	
		34,659	4,545	20,697	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	75	679	-	-	-	-	
Vending Sales	431301	4,896	5,673	7,990	5,170	8,000	2,830	
Concession Sales	431302	365,121	416,705	377,953	420,154	378,000	(42,154)	
Registration Fees	431303	17,315	22,091	20,908	20,800	20,900	100	
Admission Fees	431305	811,595	1,041,394	942,808	1,031,496	942,800	(88,696)	
League Fees	431306	12,555	11,386	9,562	9,175	9,500	325	
Tournament Fees	431307	78,122	82,191	64,846	81,625	64,800	(16,825)	
School Fees	431308	7,889	8,480	8,350	10,290	8,400	(1,890)	
Special Fees	431309	5,268	4,769	3,396	4,769	3,400	(1,369)	
Pass Fees	431311	412,558	333,390	299,757	339,690	299,800	(39,890)	
Gift Certificate Sales	431312	1,576	(4,622)	415	-	400	400	
Advertising Income	431314	500	3,500	1,000	3,500	1,000	(2,500)	
Sale of Recycleable	432002	3,031	3,017	2,665	3,250	2,700	(550)	
		1,720,501	1,928,653	1,739,650	1,929,919	1,739,700	(190,219)	-10%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	116	261,600	-	778,270	778,270	
Operating Transfer In - Intra	483002	-	-	2,351	-	-	-	
		-	116	263,951	-	778,270	778,270	100%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	-	(352)	-	-	-	-	
Other Rental	461002	621,040	760,135	708,357	702,153	708,400	6,247	
Postage / Handling	471001	205	401	392	450	400	(50)	
Contributions & Donations	471002	5,803	2,566	1,649	3,500	1,600	(1,900)	
Sale of Inventory	471003	247,930	287,254	235,882	245,500	235,900	(9,600)	
Damage Recoveries	471004	335	14,984	1,328	-	1,300	1,300	
Other Miscellaneous Revenue	471005	4,189	7,079	2,567	6,500	2,600	(3,900)	
Cash Over (Under)	471007	1,131	1,332	390	-	-	-	
Interest / Div - Proprietary	481000	(2,797)	(5,892)	-	-	-	-	
Sale of Fixed Assets	482001	4,464	90,560	3,946	-	4,000	4,000	
		882,300	1,158,068	954,511	958,103	954,200	(3,903)	0%
Total Revenues		2,637,459	3,091,383	2,978,809	2,888,022	3,472,170	584,148	20%
Expenditures								
Personal Services								
Regular Employees	511100	723,264	682,219	688,379	607,293	634,831	27,538	
Temporary/Seasonal Employees	511200	347,044	352,352	317,001	312,541	346,310	33,769	
Overtime	511300	5	99	133	-	-	-	
Other Special Pays	511400	8,755	8,372	10,160	7,360	6,710	(650)	
Leave Accrual	511500	3,549	5,025	(964)	-	-	-	
Group Insurance	512100	161,572	148,890	158,075	127,589	92,326	(35,263)	
Social Security Contributions	512200	80,219	77,944	77,786	72,292	75,571	3,279	
Retirement Contribution	512300	90,799	87,582	87,166	84,392	93,252	8,860	
Unemployment Compensation	512400	17,245	18,570	15,273	-	-	-	
Workers' Compensation	512500	31,680	29,539	36,344	35,538	31,789	(3,749)	
Other Employee Benefits	512600	1,715	1,625	(2,796)	167	167	-	
		1,465,847	1,412,218	1,386,557	1,247,173	1,280,956	33,784	3%
Discretionary Expenses								
Advertising & Marketing	521100	41,339	63,097	60,812	36,800	80,000	43,200	
External Contracted Labor	521105	-	-	-	1,350	-	(1,350)	
Health Services	521106	964	144	156	-	-	-	
Other Professional Services	521108	7,885	445	622	6,800	3,700	(3,100)	
External Banking/Financial Fee	521109	54,326	65,862	63,700	67,000	71,500	4,500	
Security Services	521110	783	1,082	2,366	1,500	2,660	1,160	
Computer Hardware	522100	-	88	-	-	-	-	
Computer Software Maintenance	522101	9,172	4,778	6,684	6,400	5,500	(900)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
IT Services - External	522102	480	4,330	5,491	-	-	-	
Radio Maintenance	522103	101	-	-	150	250	100	
Building & Grounds Services	522104	8,672	17,333	29,499	9,250	33,500	24,250	
Equip/Furniture/Fixtures Serv	522105	4,348	3,191	4,432	3,080	4,300	1,220	
Landfill Fees	523102	3,514	581	438	1,700	1,950	250	
Recycling Fees	523104	20	-	-	-	-	-	
Sewer Services	523105	-	2,254	773	-	-	-	
Phone Services	523107	2,175	3,131	3,369	1,850	2,100	250	
Water	523108	18,612	25,013	12,454	23,200	22,700	(500)	
Rental of Equip & Vehicles	524101	94,639	124,894	107,627	84,397	102,770	18,373	
Printing, Binding, & Duplicate	525102	4,014	3,439	83	5,300	900	(4,400)	
Awards & Recognition	531102	8	58	-	-	-	-	
Books & Subscriptions	531103	113	285	-	-	-	-	
Chemical Supplies	531104	47,791	51,620	52,471	46,100	58,500	12,400	
Cleaning & Janitorial Supplies	531105	3,731	3,166	2,513	2,550	3,150	600	
Computer Supplies	531106	47	238	-	150	-	(150)	
Concession Supplies	531107	161,223	186,420	169,413	166,837	186,700	19,863	
Equipment/Furniture/Fixtures	531109	11,621	12,526	10,936	20,300	13,800	(6,500)	
Landscaping Materials	531112	59,404	43,582	51,922	45,700	57,500	11,800	
Cost of Goods Sold	531113	204,716	235,853	185,146	171,850	152,230	(19,620)	
Office Supplies	531116	3,049	2,973	3,291	3,500	3,400	(100)	
Paint Supplies	531117	1,414	457	2,099	1,100	1,450	350	
Program Supplies	531118	10,769	14,112	12,630	15,100	14,550	(550)	
Shop Supplies	531119	2,457	3,427	7,413	2,225	6,250	4,025	
Sign & Signal Supplies	531120	175	355	8	250	250	-	
Uniforms	531123	484	277	645	375	300	(75)	
Personal Protective Gear	531124	1,007	1,330	1,022	1,250	1,400	150	
Kerosene	532102	-	136	-	-	-	-	
LP Gas	532103	7,156	3,354	2,358	7,300	4,650	(2,650)	
Oil	532104	591	410	438	750	-	(750)	
Other Lubricants	532106	961	621	134	850	1,150	300	
Building & Grounds Supplies	533100	11,507	14,013	11,381	11,500	14,000	2,500	
Equip/Furniture/Fixtures Parts	533101	697	3,287	667	950	950	-	
Vehicle & Rolling Equip Parts	533102	17,061	22,448	20,488	17,000	23,500	6,500	
Tires & Tubes	533103	1,322	1,576	857	1,150	1,650	500	
Grants & Contributions	541106	-	116	-	-	-	-	
Animals	542100	120	40	-	-	-	-	
Conferences, Training, Travel	542102	8,737	8,292	3,442	7,400	4,000	(3,400)	
Dues & Memberships	542103	8,350	9,374	8,524	6,600	7,620	1,020	
Licensing Fees	542106	30	15	30	-	30	30	
Postage & Freight	542108	1,022	730	680	850	800	(50)	
Recording/Filing Fees/Permits	542110	3,172	3,041	3,230	2,200	3,000	800	
Bad Debt Expense	542114	4,594	-	554	-	-	-	
		824,370	943,790	850,794	782,614	892,660	110,046	14%
Fleet & Facilities								
City Facility Maint Services	522107	-	32	547	1,000	1,000	-	
City Fleet Services	522108	54,485	77,702	59,334	76,541	77,938	1,398	
Rental of Land & Buildings	524100	11,599	10,252	7,418	7,721	7,703	(18)	
City Fleet Rental Charges	524102	107,886	125,088	140,587	161,537	149,124	(12,413)	
		173,970	213,073	207,885	246,799	235,765	(11,034)	-4%
Non-Discretionary Expenses								
City Accounting Services	521113	179,520	179,520	147,593	178,696	125,680	(53,016)	
City Inter Department Charges	521114	142,568	154,636	153,582	125,071	128,471	3,400	
City Information Tech Services	522109	112,273	95,754	130,149	117,006	138,284	21,278	
Electricity	523100	40,275	50,641	43,614	34,103	43,570	9,467	
Natural Gas	523103	5,618	3,559	4,343	2,959	3,625	666	
Liability Insurance	525104	5,719	6,447	5,085	5,699	17,838	12,139	
Property Insurance	525107	5,515	5,686	5,478	3,911	8,289	4,378	
Vehicle Insurance	525108	4,000	4,400	4,200	3,600	4,200	600	
Diesel Fuel	532100	30,653	16,202	18,748	16,665	19,530	2,865	
Gasoline Fuel	532101	34,453	22,277	22,620	23,340	21,960	(1,380)	
		560,593	539,122	535,412	511,050	511,447	397	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	-	1,500	1,500	
Controlled assets	556000	1,650	6,366	6,767	-	6,650	6,650	
		1,650	6,366	6,767	-	8,150	8,150	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		3,026,431	3,114,569	2,987,415	2,787,635	2,928,978	141,343	5%
Net Revenues over/(under) Expenditures		(388,972)	(23,186)	(8,605)	100,387	543,192	442,805	

GOLF - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	306,908	297,920	276,819	270,546	273,352	2,806	
		306,908	297,920	276,819	270,546	273,352	2,806	1%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	522,473	3,241	-	-	-	
Premiums on Bonds Sold	485005	-	59,180	-	-	-	-	
		-	581,653	3,241	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		306,908	879,573	280,060	270,546	273,352	2,806	1%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	244,118	822,024	226,611	227,058	240,077	13,019	
Bond Interest Expense	561002	62,790	54,454	50,208	43,488	33,275	(10,213)	
Issuance Costs	561006	-	2,984	3,242	-	-	-	
		306,908	879,461	280,061	270,546	273,352	2,806	1%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		306,908	879,461	280,061	270,546	273,352	2,806	1%
Net Revenues over/(under) Expenditures		-	111	(1)	-	-	-	

GOLF - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	(3,126)	-	-	-	-	
State Operating	422001	-	277	-	-	-	-	
Local Govt Grants	423000	-	7,757	-	-	-	-	
Community Credits	423001	7,074	-	-	-	-	-	
		7,074	4,907	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	3,525	-	-	-	-	-	
		3,525	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	147,527	26,759	-	-	-	
		-	147,527	26,759	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	390	580	-	-	-	-	
Interest / Div - Proprietary	481000	0	-	-	-	-	-	
		390	580	-	-	-	-	0%
Total Revenues		10,989	153,014	26,759	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Landscaping Materials	531112	7,070	-	7,671	-	-	-	
		7,070	-	7,671	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	6,700	-	-	-	-	-	
Improvements Other than Bldgs	553000	-	81,475	33,897	-	-	-	
		6,700	81,475	33,897	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	3,525	-	2,351	-	-	-	
		3,525	-	2,351	-	-	-	0%
Total Expenditures		17,295	81,475	43,919	-	-	-	0%
Net Revenues over/(under) Expenditures		(6,306)	71,539	(17,160)	-	-	-	

WATER

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	6,826	(2,386)	24,512	-	-	-	
Federal Capital	421003	-	138,742	48,764	-	-	-	
State Operating	422001	-	3,756	306	-	-	-	
Local Govt Grants	423000	-	14,282	1,500	-	-	-	
		6,826	154,394	75,083	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	12,262	11,585	8,328	12,000	9,000	(3,000)	
Admin Charges - City Mgr Depts	431007	1,910,831	2,001,122	2,138,927	2,194,260	2,239,144	44,884	
Other Charges for Services	431010	88,330	108,315	112,570	90,000	100,000	10,000	
Water Revenue - Service Charge	431800	7,229,706	7,442,680	7,839,572	8,231,785	8,372,445	140,661	
Water Revenue - Volumetric	431801	22,947,453	23,933,721	24,548,587	25,060,996	25,562,124	501,128	
Sundry Billing Receipts	431802	356,732	253,080	211,628	250,000	225,000	(25,000)	
Turning Water Off & On	431803	594,212	581,386	614,017	600,000	610,000	10,000	
Water Main Extensions	431804	16,224	9,200	12,075	10,000	15,000	5,000	
Sale of Recycleable	432002	22,057	17,490	12,022	18,000	15,000	(3,000)	
		33,177,807	34,358,579	35,497,726	36,467,041	37,147,714	680,673	2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	321,077	689,342	930,124	300,000	-	(300,000)	
Operating Transfer In - Intra	483002	23,534,114	25,884,876	27,201,341	12,669,610	12,093,713	(575,897)	
		23,855,190	26,574,218	28,131,466	12,969,610	12,093,713	(875,897)	-7%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	8,825,000	3,660,000	-	-	-	-	
Revenue Bond Proceeds	485003	9,945,000	13,835,000	11,350,000	15,230,500	16,253,700	1,023,200	
Premiums on Bonds Sold	485005	1,287,465	1,371,144	1,030,172	-	-	-	
		20,057,465	18,866,144	12,380,172	15,230,500	16,253,700	1,023,200	7%
Other Revenue								
Interest/Div - Nonproprietary	451000	394	6,363	19,732	-	-	-	
Penalties	451001	392,640	363,396	402,352	370,000	390,000	20,000	
Gain (Loss) on Sale of Invest	451002	-	-	(8,314)	-	-	-	
Land Rental	461000	4,164	-	-	-	-	-	
Other Rental	461002	28,500	27,000	18,750	18,000	18,000	-	
Contributions & Donations	471002	-	176,000	176,000	21,000	-	(21,000)	
Sale of Inventory	471003	36,060	44,494	-	45,000	-	(45,000)	
Damage Recoveries	471004	4,012	36,854	20,266	6,000	30,000	24,000	
Other Miscellaneous Revenue	471005	36,121	41,924	23,883	20,000	2,000	(18,000)	
Cash Over (Under)	471007	46	93	(144)	-	-	-	
Interest / Div - Proprietary	481000	59,167	131,082	200,282	110,000	200,000	90,000	
Capital Contributions	481003	674,516	1,425,281	441,712	-	-	-	
Build America interest abate	481004	127,081	123,434	122,529	112,475	-	(112,475)	
Sale of Fixed Assets	482001	56,409	22,746	53,555	20,000	25,000	5,000	
		1,419,110	2,398,666	1,470,604	722,475	665,000	(57,475)	-8%
Total Revenues		78,516,399	82,352,001	77,555,050	65,389,626	66,160,127	770,501	1%
Expenditures								
Personal Services								
Regular Employees	511100	5,983,592	6,175,865	6,358,325	6,943,511	6,916,639	(26,872)	
Temporary/Seasonal Employees	511200	2,625	-	-	16,474	16,474	-	
Overtime	511300	294,271	294,305	304,102	301,400	301,400	-	
Other Special Pays	511400	288,262	315,268	309,336	295,990	310,070	14,080	
Leave Accrual	511500	8,254	(6,099)	4,645	-	-	-	
Group Insurance	512100	1,484,249	1,464,398	1,579,282	1,782,198	1,559,244	(222,954)	
Social Security Contributions	512200	486,363	500,166	536,875	576,681	594,683	18,002	
Retirement Contribution	512300	584,528	598,980	643,097	673,180	733,822	60,642	
Unemployment Compensation	512400	-	12,082	-	-	-	-	
Workers' Compensation	512500	411,820	557,742	709,924	961,040	1,006,450	45,410	
Other Employee Benefits	512600	17,999	14,272	(26,338)	6,825	7,242	417	
		9,561,962	9,926,979	10,419,249	11,557,299	11,446,024	(111,275)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	3,615	3,986	21,169	31,400	30,900	(500)	
Consulting & Technical Service	521104	115,144	148,235	130,235	175,000	165,000	(10,000)	
External Contracted Labor	521105	43,225	57,489	63,360	125,000	85,000	(40,000)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Health Services	521106	1,117	1,068	1,112	1,600	1,550	(50)	
Other Professional Services	521108	999,494	1,233,470	2,052,011	1,525,000	1,874,000	349,000	
External Banking/Financial Fee	521109	83,259	80,908	80,744	74,388	70,495	(3,893)	
Security Services	521110	348	348	348	500	500	-	
Computer Hardware	522100	56,060	5,959	23,099	24,100	9,500	(14,600)	
Computer Software Maintenance	522101	133,663	135,139	167,736	153,000	196,500	43,500	
IT Services - External	522102	41,439	19,756	7,030	49,000	8,850	(40,150)	
Radio Maintenance	522103	9,566	9,620	7,114	8,100	6,100	(2,000)	
Building & Grounds Services	522104	221,260	149,369	149,064	305,500	140,000	(165,500)	
Equip/Furniture/Fixtures Serv	522105	139,331	231,078	214,722	128,300	235,800	107,500	
Vehicles & Rolling Equip Serv	522106	823	975	1,170	900	500	(400)	
NonCapitalized Project Expense	522110	279,290	196,516	498,698	-	-	-	
Landfill Fees	523102	1,308	10,250	343	1,300	1,000	(300)	
Recycling Fees	523104	1,063	344	30	500	-	(500)	
Sewer Services	523105	84,785	85,171	74,724	75,000	80,000	5,000	
Phone Services	523107	31,550	29,563	29,975	32,800	33,800	1,000	
Rental of Equip & Vehicles	524101	26,027	16,999	16,983	20,500	21,000	500	
Appraisal, Recording, Abstract	525100	-	-	4,021	-	-	-	
Printing, Binding, & Duplicate	525102	21,967	35,136	34,405	40,200	39,700	(500)	
Other Purchased Services	525106	755	1,267	912	1,000	1,000	-	
Animal Supplies	531101	-	-	88	-	-	-	
Awards & Recognition	531102	-	53	30	-	-	-	
Books & Subscriptions	531103	1,411	2,610	2,758	3,950	3,750	(200)	
Chemical Supplies	531104	1,644,986	1,832,922	1,865,044	1,853,000	1,948,000	95,000	
Cleaning & Janitorial Supplies	531105	8,531	10,932	10,029	9,000	11,000	2,000	
Computer Supplies	531106	1,230	2,015	1,576	2,900	2,150	(750)	
Engineering Supplies	531108	656	533	240	750	500	(250)	
Equipment/Furniture/Fixtures	531109	47,500	76,890	124,597	86,200	103,000	16,800	
Photography Supplies	531110	58	54	126	100	100	-	
Lab Supplies	531111	45,354	47,353	43,405	50,000	55,000	5,000	
Landscaping Materials	531112	-	226	-	500	500	-	
Cost of Goods Sold	531113	37,522	44,566	-	45,000	-	(45,000)	
Miscellaneous Supplies	531114	3,424	3,145	3,857	2,250	2,650	400	
Office Supplies	531116	15,155	15,957	13,424	19,250	18,450	(800)	
Paint Supplies	531117	6,961	16,983	12,067	18,000	17,000	(1,000)	
Program Supplies	531118	38,685	29,546	25,335	35,000	35,000	-	
Shop Supplies	531119	47,530	38,685	41,668	40,400	40,000	(400)	
Sign & Signal Supplies	531120	-	343	1,410	-	-	-	
Street & Sewer Materials	531121	898	-	-	-	-	-	
Meters	531122	625,595	611,720	603,134	690,000	640,000	(50,000)	
Uniforms	531123	21,078	22,269	22,616	24,150	25,000	850	
Personal Protective Gear	531124	18,526	19,447	15,298	19,500	19,000	(500)	
Kerosene	532102	-	-	84	-	-	-	
LP Gas	532103	428	126	585	300	300	-	
Oil	532104	832	251	550	300	700	400	
Other Lubricants	532106	5,503	5,542	5,266	5,500	6,000	500	
Building & Grounds Supplies	533100	218,456	149,586	227,438	239,500	218,000	(21,500)	
Equip/Furniture/Fixtures Parts	533101	439,395	288,942	349,410	371,000	467,500	96,500	
Vehicle & Rolling Equip Parts	533102	3,014	4,100	6,705	3,000	3,500	500	
Runway Maintenance	533104	805	-	-	-	-	-	
Jetway Maintenance	533105	-	329	-	-	-	-	
Grants	541105	925	2,685	-	-	-	-	
Grants & Contributions	541106	145,809	1,200	105,438	100,000	120,000	20,000	
Closure/PostClosure Ldfll Exp	542101	-	-	200	-	-	-	
Conferences, Training, Travel	542102	24,912	44,786	47,188	48,000	51,000	3,000	
Dues & Memberships	542103	45,030	62,626	56,685	69,600	55,100	(14,500)	
Settlement	542105	5,006	59	-	-	-	-	
Licensing Fees	542106	715	6,837	4,175	5,550	5,300	(250)	
Miscellaneous Costs	542107	24,810	(2,918)	42,238	25,250	25,250	-	
Postage & Freight	542108	188,247	210,180	197,136	212,550	216,950	4,400	
Property Tax	542109	636	652	586	700	700	-	
Recording/Filing Fees/Permits	542110	8,168	653	922	20,350	20,300	(50)	
Mileage Reimbursement	542111	833	878	881	1,500	1,600	100	
Bad Debt Expense	542114	192	2,724	(181)	-	-	-	
Loss of Inventory	542116	69,676	65,575	-	-	-	-	
		6,043,580	6,073,704	7,411,010	6,776,138	7,114,495	338,358	5%
Fleet & Facilities								
City Facility Maint Services	522107	62,359	39,514	49,771	61,481	60,981	(500)	
City Fleet Services	522108	282,669	295,257	224,992	297,918	294,864	(3,054)	
Rental of Land & Buildings	524100	4,951	3,497	-	-	-	-	
City Fleet Rental Charges	524102	318,355	361,772	379,616	373,204	398,517	25,313	
		668,334	700,039	654,379	732,603	754,362	21,759	3%
Non-Discretionary Expenses								
City Accounting Services	521113	285,600	285,600	311,045	316,109	301,816	(14,293)	
City Inter Department Charges	521114	888,996	935,422	1,085,273	938,968	804,019	(134,949)	
City Information Tech Services	522109	576,318	449,735	549,588	491,866	527,431	35,564	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Electricity	523100	1,717,389	1,999,584	1,957,103	2,023,000	2,103,000	80,000	
Natural Gas	523103	65,789	40,678	46,731	81,000	68,500	(12,500)	
Liability Insurance	525104	96,768	108,836	98,077	100,737	110,013	9,276	
Property Insurance	525107	101,110	121,370	115,196	157,095	189,247	32,152	
Vehicle Insurance	525108	71,388	92,650	60,276	57,862	55,059	(2,803)	
Diesel Fuel	532100	101,431	85,320	98,949	96,000	98,000	2,000	
Gasoline Fuel	532101	63,543	40,570	44,615	57,700	54,700	(3,000)	
		3,968,332	4,159,766	4,366,853	4,320,337	4,311,785	(8,553)	0%
Capital Outlay								
Buildings	552000	-	-	1,097,002	-	-	-	
Improvements Other than Bldgs	553000	12,866,140	11,935,148	10,070,347	20,711,500	18,653,700	(2,057,800)	
Vehicles, Equipment, Software	554000	219,772	53,785	225,765	123,500	136,500	13,000	
Controlled assets	556000	51,979	40,719	62,689	41,600	7,900	(33,700)	
		13,137,892	12,029,652	11,455,803	20,876,600	18,798,100	(2,078,500)	-10%
Debt Service								
Bond Principal	561000	15,381,365	9,370,875	11,720,533	5,706,875	5,755,349	48,474	
Other Debt Principal	561001	1,699,000	1,750,000	1,803,000	1,857,000	1,213,000	(644,000)	
Bond Interest Expense	561002	2,447,703	2,522,107	2,817,824	2,878,112	2,951,930	73,818	
Other Debt Interest Expense	561003	948,210	897,240	844,740	790,650	713,940	(76,710)	
Discount on Bonds	561004	-	26,114	16,649	-	-	-	
Issuance Costs	561006	350,852	223,013	130,029	-	-	-	
		20,827,129	14,789,350	17,332,775	11,232,637	10,634,218	(598,418)	-5%
Transfers Out								
Transfer Out-Inter	571100	190,973	461,433	236,103	573,815	513,408	(60,407)	
Transfer Out-Intra	571200	23,534,114	25,884,876	27,201,341	12,669,610	12,093,713	(575,897)	
		23,725,087	26,346,309	27,437,445	13,243,425	12,607,122	(636,304)	-5%
Total Expenditures		77,932,316	74,025,798	79,077,514	68,739,038	65,666,106	(3,072,933)	-4%
Net Revenues over/(under) Expenditures		584,083	8,326,202	(1,522,464)	(3,349,412)	494,021	3,843,434	

WATER - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	6,826	(2,386)	24,512	-	-	-	
State Operating	422001	-	3,756	306	-	-	-	
Local Govt Grants	423000	-	14,282	1,500	-	-	-	
		6,826	15,652	26,319	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	12,262	11,585	8,328	12,000	9,000	(3,000)	
Admin Charges - City Mgr Depts	431007	1,910,831	2,001,122	2,138,927	2,194,260	2,239,144	44,884	
Other Charges for Services	431010	88,330	108,315	112,570	90,000	100,000	10,000	
Water Revenue - Service Charge	431800	7,229,706	7,442,680	7,839,572	8,231,785	8,372,445	140,661	
Water Revenue - Volumetric	431801	22,947,453	23,933,721	24,548,587	25,060,996	25,562,124	501,128	
Sundry Billing Receipts	431802	356,732	253,080	211,628	250,000	225,000	(25,000)	
Turning Water Off & On	431803	594,212	581,386	614,017	600,000	610,000	10,000	
Water Main Extensions	431804	16,224	9,200	12,075	10,000	15,000	5,000	
Sale of Recycleable	432002	22,057	17,490	12,022	18,000	15,000	(3,000)	
		33,177,807	34,358,579	35,497,726	36,467,041	37,147,714	680,673	2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	321,077	89,342	21,590	-	-	-	
Operating Transfer In - Intra	483002	75,877	-	11,188,187	-	-	-	
		396,953	89,342	11,209,778	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	392,640	363,396	402,352	370,000	390,000	20,000	
Gain (Loss) on Sale of Invest	451002	-	-	(8,314)	-	-	-	
Land Rental	461000	4,164	-	-	-	-	-	
Other Rental	461002	28,500	27,000	18,750	18,000	18,000	-	
Sale of Inventory	471003	36,060	44,494	-	45,000	-	(45,000)	
Damage Recoveries	471004	4,012	36,854	20,266	6,000	30,000	24,000	
Other Miscellaneous Revenue	471005	36,121	41,924	23,883	20,000	2,000	(18,000)	
Cash Over (Under)	471007	46	93	(144)	-	-	-	
Interest / Div - Proprietary	481000	56,156	131,082	200,282	110,000	200,000	90,000	
Sale of Fixed Assets	482001	56,409	22,746	53,555	20,000	25,000	5,000	
		614,109	667,588	710,631	589,000	665,000	76,000	13%
Total Revenues		34,195,695	35,131,162	47,444,453	37,056,041	37,812,714	756,673	2%
Expenditures								
Personal Services								
Regular Employees	511100	5,983,592	6,175,865	6,358,325	6,943,511	6,916,639	(26,872)	
Temporary/Seasonal Employees	511200	2,625	-	-	16,474	16,474	-	
Overtime	511300	294,271	294,305	304,102	301,400	301,400	-	
Other Special Pays	511400	288,262	315,268	309,336	295,990	310,070	14,080	
Leave Accrual	511500	8,254	(6,099)	4,645	-	-	-	
Group Insurance	512100	1,484,249	1,464,398	1,579,282	1,782,198	1,559,244	(222,954)	
Social Security Contributions	512200	486,363	500,166	536,875	576,681	594,683	18,002	
Retirement Contribution	512300	584,528	598,980	643,097	673,180	733,822	60,642	
Unemployment Compensation	512400	-	12,082	-	-	-	-	
Workers' Compensation	512500	411,820	557,742	709,924	961,040	1,006,450	45,410	
Other Employee Benefits	512600	17,999	14,272	(26,338)	6,825	7,242	417	
		9,561,962	9,926,979	10,419,249	11,557,299	11,446,024	(111,275)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	3,615	3,986	21,169	31,400	30,900	(500)	
Consulting & Technical Service	521104	115,144	148,235	130,235	175,000	165,000	(10,000)	
External Contracted Labor	521105	43,225	57,489	63,360	125,000	85,000	(40,000)	
Health Services	521106	1,117	1,068	1,112	1,600	1,550	(50)	
Other Professional Services	521108	999,494	1,233,470	2,052,011	1,525,000	1,874,000	349,000	
External Banking/Financial Fee	521109	4,241	6,138	10,349	8,500	11,000	2,500	
Security Services	521110	348	348	348	500	500	-	
Computer Hardware	522100	56,060	5,959	23,099	24,100	9,500	(14,600)	
Computer Software Maintenance	522101	133,663	135,139	167,736	153,000	196,500	43,500	
IT Services - External	522102	41,439	19,756	7,030	49,000	8,850	(40,150)	
Radio Maintenance	522103	9,566	9,620	7,114	8,100	6,100	(2,000)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Building & Grounds Services	522104	217,137	149,369	149,064	305,500	140,000	(165,500)	
Equip/Furniture/Fixtures Serv	522105	139,331	231,078	214,722	128,300	235,800	107,500	
Vehicles & Rolling Equip Serv	522106	823	975	1,170	900	500	(400)	
Landfill Fees	523102	1,308	10,250	343	1,300	1,000	(300)	
Recycling Fees	523104	1,063	344	30	500	-	(500)	
Sewer Services	523105	84,785	85,171	74,724	75,000	80,000	5,000	
Phone Services	523107	31,550	29,563	29,975	32,800	33,800	1,000	
Rental of Equip & Vehicles	524101	26,027	16,999	16,983	20,500	21,000	500	
Appraisal, Recording, Abstract	525100	-	-	4,021	-	-	-	
Printing, Binding, & Duplicate	525102	21,967	35,136	34,405	40,200	39,700	(500)	
Other Purchased Services	525106	755	1,267	912	1,000	1,000	-	
Animal Supplies	531101	-	-	88	-	-	-	
Awards & Recognition	531102	-	53	30	-	-	-	
Books & Subscriptions	531103	1,411	2,610	2,758	3,950	3,750	(200)	
Chemical Supplies	531104	1,644,986	1,832,922	1,865,044	1,853,000	1,948,000	95,000	
Cleaning & Janitorial Supplies	531105	8,531	10,932	10,029	9,000	11,000	2,000	
Computer Supplies	531106	1,230	2,015	1,576	2,900	2,150	(750)	
Engineering Supplies	531108	656	533	240	750	500	(250)	
Equipment/Furniture/Fixtures	531109	47,500	76,890	124,597	86,200	103,000	16,800	
Photography Supplies	531110	58	54	126	100	100	-	
Lab Supplies	531111	45,354	47,353	43,405	50,000	55,000	5,000	
Landscaping Materials	531112	-	226	-	500	500	-	
Cost of Goods Sold	531113	37,522	44,566	-	45,000	-	(45,000)	
Miscellaneous Supplies	531114	3,424	3,145	3,857	2,250	2,650	400	
Office Supplies	531116	15,155	15,957	13,424	19,250	18,450	(800)	
Paint Supplies	531117	6,961	16,983	12,067	18,000	17,000	(1,000)	
Program Supplies	531118	38,685	29,546	25,335	35,000	35,000	-	
Shop Supplies	531119	47,530	38,685	41,668	40,400	40,000	(400)	
Sign & Signal Supplies	531120	-	343	1,410	-	-	-	
Street & Sewer Materials	531121	898	-	-	-	-	-	
Meters	531122	625,595	611,720	603,134	690,000	640,000	(50,000)	
Uniforms	531123	21,078	22,269	22,616	24,150	25,000	850	
Personal Protective Gear	531124	18,526	19,447	15,298	19,500	19,000	(500)	
Kerosene	532102	-	-	84	-	-	-	
LP Gas	532103	428	126	585	300	300	-	
Oil	532104	832	251	550	300	700	400	
Other Lubricants	532106	5,503	5,542	5,266	5,500	6,000	500	
Building & Grounds Supplies	533100	218,456	149,586	227,438	239,500	218,000	(21,500)	
Equip/Furniture/Fixtures Parts	533101	439,395	288,942	349,410	371,000	467,500	96,500	
Vehicle & Rolling Equip Parts	533102	3,014	4,100	6,705	3,000	3,500	500	
Runway Maintenance	533104	805	-	-	-	-	-	
Jetway Maintenance	533105	-	329	-	-	-	-	
Grants	541105	925	2,685	-	-	-	-	
Grants & Contributions	541106	164,424	1,200	95,756	100,000	120,000	20,000	
Closure/PostClosure Ldfll Exp	542101	-	-	200	-	-	-	
Conferences, Training, Travel	542102	24,912	44,786	47,188	48,000	51,000	3,000	
Dues & Memberships	542103	45,030	62,626	56,685	69,600	55,100	(14,500)	
Settlement	542105	5,006	59	-	-	-	-	
Licensing Fees	542106	715	6,837	4,175	5,550	5,300	(250)	
Miscellaneous Costs	542107	24,810	(2,918)	42,238	25,250	25,250	-	
Postage & Freight	542108	188,247	210,180	197,136	212,550	216,950	4,400	
Property Tax	542109	636	652	586	700	700	-	
Recording/Filing Fees/Permits	542110	8,168	653	922	20,350	20,300	(50)	
Mileage Reimbursement	542111	833	878	881	1,500	1,600	100	
Bad Debt Expense	542114	192	2,724	(181)	-	-	-	
Loss of Inventory	542116	69,676	65,575	-	-	-	-	
		5,699,764	5,802,419	6,832,235	6,710,250	7,055,000	344,750	5%
Fleet & Facilities								
City Facility Maint Services	522107	62,359	39,514	49,771	61,481	60,981	(500)	
City Fleet Services	522108	282,669	295,257	224,992	297,918	294,864	(3,054)	
Rental of Land & Buildings	524100	4,951	3,497	-	-	-	-	
City Fleet Rental Charges	524102	318,355	361,772	379,616	373,204	398,517	25,313	
		668,334	700,039	654,379	732,603	754,362	21,759	3%
Non-Discretionary Expenses								
City Accounting Services	521113	285,600	285,600	311,045	316,109	301,816	(14,293)	
City Inter Department Charges	521114	888,996	935,422	1,085,273	938,968	804,019	(134,949)	
City Information Tech Services	522109	576,318	449,735	549,588	491,866	527,431	35,564	
Electricity	523100	1,717,389	1,999,584	1,957,103	2,023,000	2,103,000	80,000	
Natural Gas	523103	65,789	40,678	46,731	81,000	68,500	(12,500)	
Liability Insurance	525104	96,768	108,836	98,077	100,737	110,013	9,276	
Property Insurance	525107	101,110	121,370	115,196	157,095	189,247	32,152	
Vehicle Insurance	525108	71,388	92,650	60,276	57,862	55,059	(2,803)	
Diesel Fuel	532100	101,431	85,320	98,949	96,000	98,000	2,000	
Gasoline Fuel	532101	63,543	40,570	44,615	57,700	54,700	(3,000)	
		3,968,332	4,159,766	4,366,853	4,320,337	4,311,785	(8,553)	0%
Capital Outlay								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Vehicles, Equipment, Software	554000	219,772	53,785	225,765	123,500	136,500	13,000	
Controlled assets	556000	51,979	40,719	62,689	41,600	7,900	(33,700)	
		271,751	94,504	288,453	165,100	144,400	(20,700)	-13%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	190,973	461,433	236,103	573,815	513,408	(60,407)	
Transfer Out-Intra	571200	18,123,331	22,338,598	13,386,729	12,669,610	12,093,713	(575,897)	
		18,314,304	22,800,032	13,622,832	13,243,425	12,607,122	(636,304)	-5%
Total Expenditures		38,484,448	43,483,738	36,184,002	36,729,014	36,318,692	(410,322)	-1%
Net Revenues over/(under) Expenditures		(4,288,753)	(8,352,576)	11,260,451	327,026	1,494,021	1,166,995	

WATER - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	10,609,143	10,417,340	11,884,150	10,769,610	10,693,713	(75,897)	
		10,609,143	10,417,340	11,884,150	10,769,610	10,693,713	(75,897)	-1%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	8,825,000	3,660,000	-	-	-	-	
Revenue Bond Proceeds	485003	625,000	106,000	5,410,000	-	-	-	
Premiums on Bonds Sold	485005	1,287,465	1,371,144	1,030,172	-	-	-	
		10,737,465	5,137,144	6,440,172	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	394	6,363	19,732	-	-	-	
Interest / Div - Proprietary	481000	4	-	-	-	-	-	
Build America interest abate	481004	127,081	123,434	122,529	112,475	-	(112,475)	
		127,480	129,797	142,260	112,475	-	(112,475)	-100%
Total Revenues		21,474,088	15,684,280	18,466,583	10,882,086	10,693,713	(188,372)	-2%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
External Banking/Financial Fee	521109	79,018	74,770	70,395	65,888	59,495	(6,393)	
		79,018	74,770	70,395	65,888	59,495	(6,393)	-10%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	15,381,365	9,370,875	11,720,533	5,706,875	5,755,349	48,474	
Other Debt Principal	561001	1,699,000	1,750,000	1,803,000	1,857,000	1,213,000	(644,000)	
Bond Interest Expense	561002	2,447,703	2,522,107	2,817,824	2,878,112	2,951,930	73,818	
Other Debt Interest Expense	561003	948,210	897,240	844,740	790,650	713,940	(76,710)	
Discount on Bonds	561004	-	26,114	16,649	-	-	-	
Issuance Costs	561006	350,852	223,013	130,029	-	-	-	
		20,827,129	14,789,350	17,332,775	11,232,637	10,634,218	(598,418)	-5%
Transfers Out								
Transfer Out-Intra	571200	-	-	734,238	-	-	-	
		-	-	734,238	-	-	-	0%
Total Expenditures		20,906,147	14,864,120	18,137,407	11,298,524	10,693,713	(604,811)	-5%
Net Revenues over/(under) Expenditures		567,942	820,161	329,176	(416,438)	-	416,438	

WATER - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	138,742	48,764	-	-	-	
		-	138,742	48,764	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	600,000	908,534	300,000	-	(300,000)	
Operating Transfer In - Intra	483002	12,849,094	15,467,536	4,129,004	1,900,000	1,400,000	(500,000)	
		12,849,094	16,067,536	5,037,538	2,200,000	1,400,000	(800,000)	-36%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	9,320,000	13,729,000	5,940,000	15,230,500	16,253,700	1,023,200	
		9,320,000	13,729,000	5,940,000	15,230,500	16,253,700	1,023,200	7%
Other Revenue								
Contributions & Donations	471002	-	176,000	176,000	21,000	-	(21,000)	
Interest / Div - Proprietary	481000	3,006	-	-	-	-	-	
Capital Contributions	481003	674,516	1,425,281	441,712	-	-	-	
		677,522	1,601,281	617,712	21,000	-	(21,000)	-100%
Total Revenues		22,846,616	31,536,558	11,644,014	17,451,500	17,653,700	202,200	1%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Building & Grounds Services	522104	4,123	-	-	-	-	-	
NonCapitalized Project Expense	522110	279,290	196,516	498,698	-	-	-	
Grants & Contributions	541106	(18,615)	-	9,683	-	-	-	
		264,798	196,516	508,381	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	1,097,002	-	-	-	
Improvements Other than Bldgs	553000	12,866,140	11,935,148	10,070,347	20,711,500	18,653,700	(2,057,800)	
		12,866,140	11,935,148	11,167,349	20,711,500	18,653,700	(2,057,800)	-10%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	5,410,783	3,546,278	13,080,375	-	-	-	
		5,410,783	3,546,278	13,080,375	-	-	-	0%
Total Expenditures		18,541,721	15,677,941	24,756,105	20,711,500	18,653,700	(2,057,800)	-10%
Net Revenues over/(under) Expenditures		4,304,895	15,858,618	(13,112,091)	(3,260,000)	(1,000,000)	2,260,000	

WATER POLLUTION CONTROL — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	16,431	-	15,804	-	-	-	
State Operating	422001	2,191	-	2,107	-	-	-	
		18,622	-	17,911	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	536,782	509,020	550,780	549,362	397,243	(152,119)	
Special Inspection Fees	431601	(610)	-	-	-	-	-	
Waste Water - Service Charge	431700	6,677,953	7,028,197	7,553,332	8,185,344	8,601,143	415,799	
Waste Water - Volumetric	431701	5,729,079	5,869,918	6,269,879	7,405,920	7,739,816	333,896	
Special Waste Water Revenue	431702	24,079,601	25,840,559	26,817,895	24,861,759	24,576,000	(285,759)	
Contractual-Waste Wtr Trmnt	431703	3,247,973	3,492,698	4,124,766	3,770,000	3,800,000	30,000	
Hauler - Septic Waste	431705	214,048	241,433	257,240	225,000	240,000	15,000	
Waste Sludge	431706	79,000	40,250	68,250	60,000	60,000	-	
Outside Ser Area Indstry Waste	431707	10,339	828	32,118	5,000	5,000	-	
Shared WPC & Sewer revenue	431708	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(11,600,016)	(1,108,752)	
Sale of Recycleable	432002	4,101	3,396	5,399	4,500	4,500	-	
		32,964,257	34,974,601	36,389,115	34,575,621	33,823,686	(751,935)	-2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,890,327	9,659,783	482,840	-	-	-	
Operating Transfer In - Intra	483002	17,353,508	25,836,014	30,499,587	9,255,411	9,115,293	(140,119)	
		19,243,835	35,495,797	30,982,427	9,255,411	9,115,293	(140,119)	-2%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	640,000	7,250,000	2,690,000	-	-	-	
Revenue Bond Proceeds	485003	6,270,000	5,015,000	8,790,000	13,030,000	11,115,000	(1,915,000)	
Premiums on Bonds Sold	485005	201,469	964,547	1,141,074	-	-	-	
State Revolving Fund Proceeds	485009	11,920	2,402,080	10,000	-	-	-	
		7,123,389	15,631,627	12,631,074	13,030,000	11,115,000	(1,915,000)	-15%
Other Revenue								
Interest/Div - Nonproprietary	451000	375	8,126	14,079	-	-	-	
Land Rental	461000	-	4,781	18,417	7,500	7,500	-	
Contributions & Donations	471002	-	500	4,000	-	-	-	
Damage Recoveries	471004	8,951	1,107	-	-	-	-	
Other Miscellaneous Revenue	471005	3,005	6,055	2,404	-	-	-	
Interest / Div - Proprietary	481000	63,962	149,037	223,008	115,000	200,000	85,000	
Build America interest abate	481004	102,735	99,772	98,994	90,856	-	(90,856)	
Sale of Fixed Assets	482001	3,568	813	29,344	-	-	-	
		182,596	270,191	390,246	213,356	207,500	(5,856)	-3%
Total Revenues		59,532,699	86,372,216	80,410,773	57,074,388	54,261,479	(2,812,909)	-5%
Expenditures								
Personal Services								
Regular Employees	511100	4,897,470	5,039,486	4,980,661	5,581,918	5,624,109	42,191	
Temporary/Seasonal Employees	511200	-	-	-	51,418	51,418	-	
Overtime	511300	213,733	198,412	238,840	210,000	210,000	-	
Other Special Pays	511400	142,475	149,478	189,170	146,430	165,190	18,760	
Leave Accrual	511500	21,063	(11,709)	15,361	-	-	-	
Group Insurance	512100	1,172,513	1,190,754	1,247,978	1,476,396	1,223,730	(252,666)	
Social Security Contributions	512200	388,240	391,976	409,270	457,119	460,476	3,357	
Retirement Contribution	512300	467,547	473,401	494,879	534,887	570,054	35,167	
Unemployment Compensation	512400	-	1,871	11,879	-	-	-	
Workers' Compensation	512500	290,551	284,820	284,745	380,570	373,266	(7,304)	
Other Employee Benefits	512600	10,097	15,098	(20,157)	5,140	5,220	80	
		7,603,689	7,733,587	7,852,627	8,843,878	8,683,463	(160,415)	-2%
Discretionary Expenses								
Advertising & Marketing	521100	15,121	25,047	29,952	50,000	60,000	10,000	
Auditing & Accounting Services	521102	77	-	-	-	-	-	
Consulting Services	521103	17,050	-	-	-	-	-	
Consulting & Technical Service	521104	20,371	62,952	11,000	100,000	105,000	5,000	
External Contracted Labor	521105	3,099	17,006	7,225	15,500	15,500	-	
Health Services	521106	1,386	1,388	1,440	4,500	4,500	-	
Legal Services	521107	2,200	887	-	15,000	15,000	-	
Other Professional Services	521108	613,567	307,486	444,227	999,000	960,000	(39,000)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
External Banking/Financial Fee	521109	37,466	35,691	40,907	39,278	37,220	(2,058)	
Security Services	521110	6,198	-	2,392	10,000	8,000	(2,000)	
Computer Hardware	522100	8,712	875	192	27,000	22,000	(5,000)	
Computer Software Maintenance	522101	9,413	24,729	53,743	141,000	157,000	16,000	
IT Services - External	522102	14,560	415	842	20,500	20,500	-	
Radio Maintenance	522103	2,961	2,223	708	1,500	1,500	-	
Building & Grounds Services	522104	522,944	507,175	1,343,096	545,300	635,300	90,000	
Equip/Furniture/Fixtures Serv	522105	73,986	399,626	337,906	303,000	300,500	(2,500)	
Vehicles & Rolling Equip Serv	522106	2,322	704	134	6,000	6,000	-	
NonCapitalized Project Expense	522110	93,924	126,632	664,766	-	-	-	
Landfill Fees	523102	32,668	39,990	14,715	46,000	44,000	(2,000)	
Recycling Fees	523104	1,947	774	537	6,000	6,000	-	
Phone Services	523107	27,655	27,401	25,485	32,000	30,000	(2,000)	
Water	523108	260,562	278,072	283,431	275,000	300,000	25,000	
Rental of Equip & Vehicles	524101	32,340	87,183	69,290	31,250	31,250	-	
Printing, Binding, & Duplicate	525102	4,703	3,463	3,813	8,500	8,500	-	
Animal Supplies	531101	2,548	-	-	-	-	-	
Awards & Recognition	531102	415	58	175	450	450	-	
Books & Subscriptions	531103	5,696	5,753	3,437	8,700	8,700	-	
Chemical Supplies	531104	1,809,981	1,875,377	2,278,396	2,140,000	2,040,000	(100,000)	
Cleaning & Janitorial Supplies	531105	413	3,280	1,666	2,500	2,500	-	
Computer Supplies	531106	777	839	784	3,500	3,500	-	
Equipment/Furniture/Fixtures	531109	43,343	75,034	41,078	49,500	64,500	15,000	
Photography Supplies	531110	-	-	-	1,000	1,000	-	
Lab Supplies	531111	47,903	47,585	67,006	61,000	66,000	5,000	
Landscaping Materials	531112	-	-	-	3,000	3,000	-	
Miscellaneous Supplies	531114	2,588	158	473	4,000	4,000	-	
Office Supplies	531116	10,436	9,522	5,055	13,600	13,600	-	
Paint Supplies	531117	166	1,864	717	1,000	1,000	-	
Program Supplies	531118	38	-	-	2,000	2,000	-	
Shop Supplies	531119	256,595	333,459	284,954	305,500	305,500	-	
Sign & Signal Supplies	531120	512	138	460	3,000	3,000	-	
Meters	531122	189,095	47,699	113,651	175,000	150,000	(25,000)	
Uniforms	531123	23,769	29,630	26,216	31,000	31,500	500	
Personal Protective Gear	531124	15,472	46,283	15,727	24,000	24,500	500	
Kerosene	532102	-	-	80	-	-	-	
LP Gas	532103	1,891	972	2,063	2,000	2,000	-	
Oil	532104	42,003	49,156	32,789	45,000	45,000	-	
Other Fuel	532105	-	-	298	-	-	-	
Other Lubricants	532106	2,586	651	8,139	3,000	3,000	-	
Building & Grounds Supplies	533100	10,717	67,859	67,100	36,500	36,500	-	
Equip/Furniture/Fixtures Parts	533101	1,410,975	1,677,832	1,175,412	1,501,000	1,501,000	-	
Vehicle & Rolling Equip Parts	533102	1,442	1,725	245	4,500	3,000	(1,500)	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Runway Maintenance	533104	971	2,778	-	-	-	-	
Jetway Maintenance	533105	4,745	-	-	-	-	-	
Grants & Contributions	541106	10,407	205,460	94,110	70,000	75,000	5,000	
Closure/PostClosure Ldfll Exp	542101	15,252	(29,427)	80,000	4,500	4,500	-	
Conferences, Training, Travel	542102	50,290	52,243	69,875	159,500	171,500	12,000	
Dues & Memberships	542103	44,217	46,949	34,466	55,000	53,000	(2,000)	
Settlement	542105	-	3,000	-	-	-	-	
Licensing Fees	542106	1,275	60	1,985	2,500	2,500	-	
Miscellaneous Costs	542107	10,702	8,810	15,864	12,000	12,000	-	
Postage & Freight	542108	8,346	6,929	4,541	10,250	10,250	-	
Property Tax	542109	(14)	-	-	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	20,674	18,019	33,396	25,000	27,000	2,000	
Mileage Reimbursement	542111	1,172	-	-	500	500	-	
Bad Debt Expense	542114	137,849	44,979	52,962	-	-	-	
		5,990,479	6,584,394	7,848,922	7,438,328	7,441,270	2,943	0%
Fleet & Facilities								
City Facility Maint Services	522107	112,210	116,335	111,861	125,500	127,325	1,825	
City Fleet Services	522108	57,941	84,857	74,229	103,339	101,495	(1,844)	
City Fleet Rental Charges	524102	99,169	102,793	110,328	115,650	148,378	32,728	
		269,320	303,986	296,418	344,489	377,198	32,709	9%
Non-Discretionary Expenses								
City Accounting Services	521113	232,560	232,560	257,404	257,404	241,392	(16,012)	
City Inter Department Charges	521114	1,395,433	1,453,645	1,566,545	1,576,532	1,510,033	(66,499)	
City Information Tech Services	522109	294,885	236,524	297,967	298,495	335,085	36,591	
Electricity	523100	2,428,047	2,572,617	2,712,339	2,982,079	3,280,287	298,208	
Natural Gas	523103	931,928	713,399	900,363	850,000	850,000	-	
Liability Insurance	525104	61,928	68,815	52,363	59,440	54,168	(5,272)	
Property Insurance	525107	315,700	327,989	315,649	528,248	394,694	(133,554)	
Vehicle Insurance	525108	15,256	13,750	15,000	15,000	14,713	(287)	
Diesel Fuel	532100	56,415	14,511	11,655	52,000	37,000	(15,000)	
Gasoline Fuel	532101	21,345	14,819	16,370	20,500	13,000	(7,500)	
		5,753,497	5,648,628	6,145,654	6,639,698	6,730,373	90,675	1%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Capital Outlay								
Buildings	552000	1,599	313,872	1,926,383	-	-	-	
Improvements Other than Bldgs	553000	4,928,075	6,129,730	5,423,615	21,202,000	14,015,000	(7,187,000)	
Vehicles, Equipment, Software	554000	34,089	19,820	41,716	403,000	180,000	(223,000)	
Controlled assets	556000	6,634	27,072	16,107	-	-	-	
		4,970,396	6,490,494	7,407,821	21,605,000	14,195,000	(7,410,000)	-34%
Debt Service								
Bond Principal	561000	5,499,069	18,301,472	11,555,210	3,925,278	4,030,000	104,722	
Other Debt Principal	561001	641,427	750,000	803,000	823,000	846,000	23,000	
Bond Interest Expense	561002	2,065,671	2,102,707	1,781,226	1,843,478	1,974,611	131,133	
Other Debt Interest Expense	561003	404,609	370,359	375,481	354,337	332,462	(21,876)	
Discount on Bonds	561004	-	12,531	35,065	-	-	-	
Issuance Costs	561006	201,698	137,362	135,726	-	-	-	
		8,812,475	21,674,431	14,685,707	6,946,093	7,183,073	236,979	3%
Transfers Out								
Transfer Out-Inter	571100	751,420	1,467,580	1,772,394	1,445,000	1,299,177	(145,823)	
Transfer Out-Intra	571200	17,353,508	25,836,014	30,499,587	9,255,411	9,115,293	(140,119)	
		18,104,928	27,303,594	32,271,981	10,700,411	10,414,469	(285,942)	-3%
Total Expenditures		51,504,785	75,739,114	76,509,130	62,517,897	55,024,846	(7,493,051)	-12%
Net Revenues over/(under) Expenditures		8,027,915	10,633,102	3,901,643	(5,443,509)	(763,367)	4,680,141	

WATER POLLUTION CONTROL - OPERATIONS FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	16,431	-	15,804	-	-	-	
State Operating	422001	2,191	-	2,107	-	-	-	
		18,622	-	17,911	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	536,782	509,020	550,780	549,362	397,243	(152,119)	
Special Inspection Fees	431601	(610)	-	-	-	-	-	
Waste Water - Service Charge	431700	6,677,953	7,028,197	7,553,332	8,185,344	8,601,143	415,799	
Waste Water - Volumetric	431701	5,729,079	5,869,918	6,269,879	7,405,920	7,739,816	333,896	
Special Waste Water Revenue	431702	24,079,601	25,840,559	26,817,895	24,861,759	24,576,000	(285,759)	
Contractual-Waste Wtr Trmnt	431703	3,247,973	3,492,698	4,124,766	3,770,000	3,800,000	30,000	
Hauler - Septic Waste	431705	214,048	241,433	257,240	225,000	240,000	15,000	
Waste Sludge	431706	79,000	40,250	68,250	60,000	60,000	-	
Outside Ser Area Indstry Waste	431707	10,339	828	32,118	5,000	5,000	-	
Shared WPC & Sewer revenue	431708	(7,614,008)	(8,051,698)	(9,290,545)	(10,491,264)	(11,600,016)	(1,108,752)	
Sale of Recycleable	432002	4,101	3,396	5,399	4,500	4,500	-	
		32,964,257	34,974,601	36,389,115	34,575,621	33,823,686	(751,935)	-2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	-	11,815,418	-	-	-	
		-	-	11,815,418	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Land Rental	461000	-	4,781	18,417	7,500	7,500	-	
Contributions & Donations	471002	-	500	-	-	-	-	
Damage Recoveries	471004	8,951	1,107	-	-	-	-	
Other Miscellaneous Revenue	471005	3,005	6,055	2,404	-	-	-	
Interest / Div - Proprietary	481000	62,412	149,037	223,008	115,000	200,000	85,000	
Sale of Fixed Assets	482001	3,568	813	29,344	-	-	-	
		77,937	162,292	273,173	122,500	207,500	85,000	69%
Total Revenues		33,060,816	35,136,894	48,495,616	34,698,121	34,031,186	(666,935)	-2%
Expenditures								
Personal Services								
Regular Employees	511100	4,897,470	5,039,486	4,980,661	5,581,918	5,624,109	42,191	
Temporary/Seasonal Employees	511200	-	-	-	51,418	51,418	-	
Overtime	511300	213,733	198,412	238,840	210,000	210,000	-	
Other Special Pays	511400	142,475	149,478	189,170	146,430	165,190	18,760	
Leave Accrual	511500	21,063	(11,709)	15,361	-	-	-	
Group Insurance	512100	1,172,513	1,190,754	1,247,978	1,476,396	1,223,730	(252,666)	
Social Security Contributions	512200	388,240	391,976	409,270	457,119	460,476	3,357	
Retirement Contribution	512300	467,547	473,401	494,879	534,887	570,054	35,167	
Unemployment Compensation	512400	-	1,871	11,879	-	-	-	
Workers' Compensation	512500	290,551	284,820	284,745	380,570	373,266	(7,304)	
Other Employee Benefits	512600	10,097	15,098	(20,157)	5,140	5,220	80	
		7,603,689	7,733,587	7,852,627	8,843,878	8,683,463	(160,415)	-2%
Discretionary Expenses								
Advertising & Marketing	521100	15,121	25,047	29,952	50,000	60,000	10,000	
Auditing & Accounting Services	521102	77	-	-	-	-	-	
Consulting Services	521103	17,050	-	-	-	-	-	
Consulting & Technical Service	521104	20,371	62,952	11,000	100,000	105,000	5,000	
External Contracted Labor	521105	3,099	17,006	7,225	15,500	15,500	-	
Health Services	521106	1,386	1,388	1,440	4,500	4,500	-	
Legal Services	521107	2,200	887	-	15,000	15,000	-	
Other Professional Services	521108	613,567	307,486	444,227	999,000	960,000	(39,000)	
External Banking/Financial Fee	521109	3,762	3,579	4,635	5,000	5,000	-	
Security Services	521110	6,198	-	2,392	10,000	8,000	(2,000)	
Computer Hardware	522100	8,712	875	192	27,000	22,000	(5,000)	
Computer Software Maintenance	522101	9,413	24,729	53,743	141,000	157,000	16,000	
IT Services - External	522102	14,560	415	842	20,500	20,500	-	
Radio Maintenance	522103	2,961	2,223	708	1,500	1,500	-	
Building & Grounds Services	522104	522,944	507,175	1,343,096	545,300	635,300	90,000	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equip/Furniture/Fixtures Serv	522105	73,986	399,626	337,906	303,000	300,500	(2,500)	
Vehicles & Rolling Equip Serv	522106	2,322	704	134	6,000	6,000	-	
Landfill Fees	523102	32,668	39,990	14,715	46,000	44,000	(2,000)	
Recycling Fees	523104	1,947	774	537	6,000	6,000	-	
Phone Services	523107	27,655	27,401	25,485	32,000	30,000	(2,000)	
Water	523108	260,562	278,072	283,431	275,000	300,000	25,000	
Rental of Equip & Vehicles	524101	32,340	87,183	69,290	31,250	31,250	-	
Printing, Binding, & Duplicate	525102	4,703	3,463	3,813	8,500	8,500	-	
Animal Supplies	531101	2,548	-	-	-	-	-	
Awards & Recognition	531102	415	58	175	450	450	-	
Books & Subscriptions	531103	5,696	5,753	3,437	8,700	8,700	-	
Chemical Supplies	531104	1,809,981	1,875,377	2,278,396	2,140,000	2,040,000	(100,000)	
Cleaning & Janitorial Supplies	531105	413	3,280	1,666	2,500	2,500	-	
Computer Supplies	531106	777	839	784	3,500	3,500	-	
Equipment/Furniture/Fixtures	531109	43,343	75,034	41,078	49,500	64,500	15,000	
Photography Supplies	531110	-	-	-	1,000	1,000	-	
Lab Supplies	531111	47,903	47,585	67,006	61,000	66,000	5,000	
Landscaping Materials	531112	-	-	-	3,000	3,000	-	
Miscellaneous Supplies	531114	2,588	158	473	4,000	4,000	-	
Office Supplies	531116	10,436	9,522	5,055	13,600	13,600	-	
Paint Supplies	531117	166	1,864	717	1,000	1,000	-	
Program Supplies	531118	38	-	-	2,000	2,000	-	
Shop Supplies	531119	256,595	333,459	284,954	305,500	305,500	-	
Sign & Signal Supplies	531120	512	138	460	3,000	3,000	-	
Meters	531122	189,095	47,699	113,651	175,000	150,000	(25,000)	
Uniforms	531123	23,769	29,630	26,216	31,000	31,500	500	
Personal Protective Gear	531124	15,472	46,283	15,727	24,000	24,500	500	
Kerosene	532102	-	-	80	-	-	-	
LP Gas	532103	1,891	972	2,063	2,000	2,000	-	
Oil	532104	42,003	49,156	32,789	45,000	45,000	-	
Other Fuel	532105	-	-	298	-	-	-	
Other Lubricants	532106	2,586	651	8,139	3,000	3,000	-	
Building & Grounds Supplies	533100	10,717	67,859	67,100	36,500	36,500	-	
Equip/Furniture/Fixtures Parts	533101	1,410,975	1,677,832	1,175,412	1,501,000	1,501,000	-	
Vehicle & Rolling Equip Parts	533102	1,442	1,725	245	4,500	3,000	(1,500)	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Runway Maintenance	533104	971	2,778	-	-	-	-	
Jetway Maintenance	533105	4,745	-	-	-	-	-	
Grants & Contributions	541106	10,407	205,460	94,110	70,000	75,000	5,000	
Closure/PostClosure Ldfll Exp	542101	15,252	(29,427)	80,000	4,500	4,500	-	
Conferences, Training, Travel	542102	50,290	52,243	69,875	159,500	171,500	12,000	
Dues & Memberships	542103	44,217	46,949	34,466	55,000	53,000	(2,000)	
Settlement	542105	-	3,000	-	-	-	-	
Licensing Fees	542106	1,275	60	1,985	2,500	2,500	-	
Miscellaneous Costs	542107	10,702	8,810	15,864	12,000	12,000	-	
Postage & Freight	542108	8,346	6,929	4,541	10,250	10,250	-	
Property Tax	542109	(14)	-	-	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	20,657	18,019	33,396	25,000	27,000	2,000	
Mileage Reimbursement	542111	1,172	-	-	500	500	-	
Bad Debt Expense	542114	136,613	44,979	52,962	-	-	-	
		5,861,599	6,425,651	7,147,883	7,404,050	7,409,050	5,000	0%
Fleet & Facilities								
City Facility Maint Services	522107	112,210	116,335	111,861	125,500	127,325	1,825	
City Fleet Services	522108	57,941	84,857	74,229	103,339	101,495	(1,844)	
City Fleet Rental Charges	524102	99,169	102,793	110,328	115,650	148,378	32,728	
		269,320	303,986	296,418	344,489	377,198	32,709	9%
Non-Discretionary Expenses								
City Accounting Services	521113	232,560	232,560	257,404	257,404	241,392	(16,012)	
City Inter Department Charges	521114	1,395,433	1,453,645	1,566,545	1,576,532	1,510,033	(66,499)	
City Information Tech Services	522109	294,885	236,524	297,967	298,495	335,085	36,591	
Electricity	523100	2,428,047	2,572,617	2,712,339	2,982,079	3,280,287	298,208	
Natural Gas	523103	931,928	713,399	900,363	850,000	850,000	-	
Liability Insurance	525104	61,928	68,815	52,363	59,440	54,168	(5,272)	
Property Insurance	525107	315,700	327,989	315,649	528,248	394,694	(133,554)	
Vehicle Insurance	525108	15,256	13,750	15,000	15,000	14,713	(287)	
Diesel Fuel	532100	56,415	14,511	11,655	52,000	37,000	(15,000)	
Gasoline Fuel	532101	21,345	14,819	16,370	20,500	13,000	(7,500)	
		5,753,497	5,648,628	6,145,654	6,639,698	6,730,373	90,675	1%
Capital Outlay								
Vehicles, Equipment, Software	554000	34,089	19,820	41,716	403,000	180,000	(223,000)	
Controlled assets	556000	6,634	27,072	16,107	-	-	-	
		40,723	46,892	57,823	403,000	180,000	(223,000)	-55%
Debt Service								
		-	-	-	-	-	-	0%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Transfers Out								
Transfer Out-Inter	571100	750,000	1,175,000	1,772,073	1,445,000	1,299,177	(145,823)	
Transfer Out-Intra	571200	16,812,720	23,674,883	14,519,623	9,255,411	9,115,293	(140,119)	
		17,562,720	24,849,883	16,291,695	10,700,411	10,414,469	(285,942)	-3%
Total Expenditures		37,091,548	45,008,626	37,792,100	34,335,526	33,794,553	(540,972)	-2%
Net Revenues over/(under) Expenditures		(4,030,732)	(9,871,733)	10,703,517	362,595	236,633	(125,962)	

WATER POLLUTION CONTROL - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1	-	-	-	-	-	
Operating Transfer In - Intra	483002	7,688,953	13,405,549	7,168,773	6,255,411	7,215,293	959,881	
		7,688,954	13,405,549	7,168,773	6,255,411	7,215,293	959,881	15%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	640,000	7,250,000	2,690,000	-	-	-	
Revenue Bond Proceeds	485003	505,000	230,000	4,390,000	-	-	-	
Premiums on Bonds Sold	485005	201,469	964,547	1,091,074	-	-	-	
		1,346,469	8,444,547	8,171,074	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	375	8,126	14,079	-	-	-	
Contributions & Donations	471002	-	-	4,000	-	-	-	
Interest / Div - Proprietary	481000	11	-	-	-	-	-	
Build America interest abate	481004	102,735	99,772	98,994	90,856	-	(90,856)	
		103,120	107,899	117,073	90,856	-	(90,856)	-100%
Total Revenues		9,138,544	21,957,994	15,456,920	6,346,267	7,215,293	869,025	14%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
External Banking/Financial Fee	521109	33,704	32,112	36,272	34,278	32,220	(2,058)	
		33,704	32,112	36,272	34,278	32,220	(2,058)	-6%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	5,499,069	18,301,472	11,555,210	3,925,278	4,030,000	104,722	
Other Debt Principal	561001	641,427	750,000	803,000	823,000	846,000	23,000	
Bond Interest Expense	561002	2,065,671	2,102,707	1,781,226	1,843,478	1,974,611	131,133	
Other Debt Interest Expense	561003	404,609	370,359	375,481	354,337	332,462	(21,876)	
Discount on Bonds	561004	-	12,531	35,065	-	-	-	
Issuance Costs	561006	189,778	137,362	135,726	-	-	-	
		8,800,555	21,674,431	14,685,707	6,946,093	7,183,073	236,979	3%
Transfers Out								
Transfer Out-Intra	571200	-	-	597,679	-	-	-	
		-	-	597,679	-	-	-	0%
Total Expenditures		8,834,259	21,706,543	15,319,659	6,980,371	7,215,293	234,922	3%
Net Revenues over/(under) Expenditures		304,285	251,452	137,261	(634,104)	-	634,104	

WATER POLLUTION CONTROL - CONSTRUCTION FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,890,326	9,659,783	482,840	-	-	-	
Operating Transfer In - Intra	483002	9,664,555	12,430,465	11,515,397	3,000,000	1,900,000	(1,100,000)	
		11,554,881	22,090,248	11,998,237	3,000,000	1,900,000	(1,100,000)	-37%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	5,765,000	4,785,000	4,400,000	13,030,000	11,115,000	(1,915,000)	
Premiums on Bonds Sold	485005	-	-	50,000	-	-	-	
State Revolving Fund Proceeds	485009	11,920	2,402,080	10,000	-	-	-	
		5,776,920	7,187,080	4,460,000	13,030,000	11,115,000	(1,915,000)	-15%
Other Revenue								
Interest / Div - Proprietary	481000	1,538	-	-	-	-	-	
		1,538	-	-	-	-	-	0%
Total Revenues		17,333,339	29,277,328	16,458,237	16,030,000	13,015,000	(3,015,000)	-19%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
NonCapitalized Project Expense	522110	93,924	126,632	664,766	-	-	-	
Recording/Filing Fees/Permits	542110	17	-	-	-	-	-	
Bad Debt Expense	542114	1,235	-	-	-	-	-	
		95,176	126,632	664,766	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	1,599	313,872	1,926,383	-	-	-	
Improvements Other than Bldgs	553000	4,928,075	6,129,730	5,423,615	21,202,000	14,015,000	(7,187,000)	
		4,929,673	6,443,602	7,349,998	21,202,000	14,015,000	(7,187,000)	-34%
Debt Service								
Issuance Costs	561006	11,920	-	-	-	-	-	
		11,920	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,420	292,580	322	-	-	-	
Transfer Out-Intra	571200	540,789	2,161,130	15,382,285	-	-	-	
		542,209	2,453,710	15,382,607	-	-	-	0%
Total Expenditures		5,578,978	9,023,945	23,397,372	21,202,000	14,015,000	(7,187,000)	-34%
Net Revenues over/(under) Expenditures		11,754,361	20,253,383	(6,939,135)	(5,172,000)	(1,000,000)	4,172,000	

SANITARY SEWER — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	57,740	-	76,031	-	-	-	
Federal Capital	421003	164,770	880,450	5,832	-	-	-	
State Operating	422001	7,699	-	10,103	-	-	-	
Local Govt Grants	423000	1,209,839	1,042,780	194,344	-	-	-	
		1,440,048	1,923,229	286,310	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	391,123	425,252	453,866	427,846	711,917	284,071	
Developer Cost Sharing	431009	-	-	-	-	400,000	400,000	
Admin Charges - External	431012	-	-	10,171	-	-	-	
Waste Water - Service Charge	431700	7,614,008	8,051,698	9,290,545	10,491,264	11,600,016	1,108,752	
Sale of Recycleable	432002	1,937	1,454	1,340	-	-	-	
Storm Sewer Transportation Fee	432401	(304,582)	-	-	-	-	-	
Sanitary/Storm Sewer Main Ext	432402	11,600	4,000	15,800	-	-	-	
		7,714,085	8,482,404	9,771,722	10,919,110	12,711,933	1,792,823	16%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	800,000	500,000	3,224,131	2,100,000	1,000,000	(1,100,000)	
Operating Transfer In - Intra	483002	7,954,508	6,043,272	9,131,008	5,093,630	6,687,309	1,593,679	
		8,754,508	6,543,272	12,355,139	7,193,630	7,687,309	493,679	7%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	3,215,000	4,090,000	1,515,000	-	-	-	
Revenue Bond Proceeds	485003	755,000	-	3,015,000	4,270,000	5,400,000	1,130,000	
Premiums on Bonds Sold	485005	368,209	488,484	413,134	-	-	-	
		4,338,209	4,578,484	4,943,134	4,270,000	5,400,000	1,130,000	26%
Other Revenue								
Postage / Handling	471001	14	-	-	-	-	-	
Contributions & Donations	471002	-	-	-	-	1,000,000	1,000,000	
Damage Recoveries	471004	-	1,264	-	-	-	-	
Other Miscellaneous Revenue	471005	2,066	-	-	1,400,000	-	(1,400,000)	
Special Assessment Charges	471008	-	-	-	-	75,000	75,000	
Interest / Div - Proprietary	481000	25,151	32,919	48,351	25,000	50,000	25,000	
Capital Contributions	481003	515,359	775,671	442,794	-	-	-	
Build America interest abate	481004	14,494	14,070	13,972	12,789	-	(12,789)	
Sale of Fixed Assets	482001	45,388	114,758	-	5,000	5,000	-	
		602,472	938,682	505,117	1,442,789	1,130,000	(312,789)	-22%
Total Revenues		22,849,323	22,466,070	27,861,422	23,825,529	26,929,242	3,103,714	13%
Expenditures								
Personal Services								
Regular Employees	511100	1,348,665	1,443,743	1,416,955	1,661,623	1,841,345	179,722	
Temporary/Seasonal Employees	511200	43,676	50,224	34,304	97,807	120,308	22,501	
Overtime	511300	62,390	23,305	28,561	48,252	50,242	1,990	
Other Special Pays	511400	58,525	94,501	69,046	66,600	74,410	7,810	
Leave Accrual	511500	528	(12,238)	22,973	-	-	-	
Group Insurance	512100	332,366	352,357	359,066	469,704	414,822	(54,882)	
Social Security Contributions	512200	113,835	119,261	123,300	142,846	158,992	16,146	
Retirement Contribution	512300	132,142	134,694	143,274	166,746	196,192	29,446	
Unemployment Compensation	512400	-	10,872	-	-	-	-	
Workers' Compensation	512500	148,897	153,463	160,302	223,457	240,603	17,146	
Other Employee Benefits	512600	3,185	3,504	(3,083)	1,423	1,171	(252)	
		2,244,211	2,373,687	2,354,698	2,878,458	3,098,085	219,627	8%
Discretionary Expenses								
Advertising & Marketing	521100	-	399	4	1,500	1,200	(300)	
External Contracted Labor	521105	-	3,030	9,813	10,000	12,000	2,000	
Health Services	521106	82	128	96	500	500	-	
Other Professional Services	521108	21,767	15,740	33,113	20,000	40,000	20,000	
External Banking/Financial Fee	521109	2,367	3,313	4,717	5,000	5,500	500	
Computer Hardware	522100	43	1,320	-	10,000	5,000	(5,000)	
Computer Software Maintenance	522101	-	-	-	10,000	5,000	(5,000)	
IT Services - External	522102	199	3,558	4,470	5,000	5,500	500	
Radio Maintenance	522103	4,453	2,648	3,185	3,500	3,500	-	
Building & Grounds Services	522104	-	-	-	500	100	(400)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equip/Furniture/Fixtures Serv	522105	11,011	5,097	4,364	9,500	9,500	-	
Vehicles & Rolling Equip Serv	522106	300	-	-	7,000	5,000	(2,000)	
NonCapitalized Project Expense	522110	265,718	467,499	125,456	-	-	-	
Landfill Fees	523102	766	46	508	2,110	2,000	(110)	
Phone Services	523107	2,658	2,879	2,997	19,400	5,000	(14,400)	
Rental of Equip & Vehicles	524101	3,313	225	297	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	454	420	841	2,500	2,500	-	
Awards & Recognition	531102	-	8	-	500	500	-	
Books & Subscriptions	531103	697	49	938	1,500	1,500	-	
Chemical Supplies	531104	-	-	-	-	20,000	20,000	
Cleaning & Janitorial Supplies	531105	78	327	124	528	600	73	
Computer Supplies	531106	46	1,411	-	2,000	2,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	21,087	17,731	30,690	25,000	35,000	10,000	
Miscellaneous Supplies	531114	69	45	219	100	300	200	
Office Supplies	531116	1,994	758	899	3,000	1,500	(1,500)	
Paint Supplies	531117	1,598	949	785	2,000	2,000	-	
Shop Supplies	531119	17,798	12,807	4,380	20,000	10,000	(10,000)	
Sign & Signal Supplies	531120	426	3,347	-	3,500	3,500	-	
Street & Sewer Materials	531121	42,788	107,613	36,203	110,000	80,000	(30,000)	
Uniforms	531123	2,017	3,543	3,728	8,500	8,500	-	
Personal Protective Gear	531124	6,827	5,726	4,742	14,000	14,000	-	
LP Gas	532103	179	-	32	-	100	100	
Oil	532104	155	489	639	-	1,000	1,000	
Other Lubricants	532106	40	134	161	600	600	-	
Building & Grounds Supplies	533100	-	173	5	500	500	-	
Equip/Furniture/Fixtures Parts	533101	24,684	21,525	19,378	5,000	2,000	(3,000)	
Vehicle & Rolling Equip Parts	533102	1,162	3,202	1,239	10,000	5,000	(5,000)	
Grants & Contributions	541106	-	-	47,731	60,000	90,000	30,000	
Conferences, Training, Travel	542102	6,599	14,972	22,776	20,000	20,000	-	
Dues & Memberships	542103	84	300	458	5,000	2,500	(2,500)	
Settlement	542105	-	-	-	1,266	1,000	(266)	
Licensing Fees	542106	630	-	730	1,000	1,000	-	
Miscellaneous Costs	542107	-	-	-	5,000	5,000	-	
Postage & Freight	542108	865	1,485	2,319	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	-	17	-	100	100	-	
Bad Debt Expense	542114	10,652	-	-	-	-	-	
		453,606	702,912	368,040	424,854	429,750	4,897	1%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	1,125	-	-	-	
City Fleet Services	522108	179,576	248,317	159,303	176,252	233,473	57,221	
Rental of Land & Buildings	524100	66,224	62,590	88,774	101,330	101,057	(273)	
City Fleet Rental Charges	524102	264,816	278,028	285,453	298,628	314,425	15,797	
		510,616	588,935	534,655	576,210	648,955	72,745	13%
Non-Discretionary Expenses								
City Accounting Services	521113	102,659	86,121	102,959	102,959	110,894	7,935	
City Inter Department Charges	521114	493,199	508,590	490,388	502,057	518,178	16,121	
City Information Tech Services	522109	172,901	109,223	141,346	314,104	160,647	(153,457)	
Natural Gas	523103	-	-	350	-	-	-	
Liability Insurance	525104	23,165	26,495	27,830	29,757	54,238	24,481	
Vehicle Insurance	525108	20,708	22,032	21,760	21,838	21,486	(352)	
Diesel Fuel	532100	37,506	28,273	30,333	55,000	55,000	-	
Gasoline Fuel	532101	18,770	14,377	12,673	24,000	24,000	-	
		868,907	795,110	827,638	1,049,715	944,443	(105,273)	-10%
Capital Outlay								
Land	551000	-	-	37	-	-	-	
Improvements Other than Bldgs	553000	4,975,469	5,223,165	2,620,323	11,125,000	12,218,996	1,093,996	
Vehicles, Equipment, Software	554000	-	16,750	347,159	22,000	57,500	35,500	
Controlled assets	556000	12,324	14,564	39,450	6,500	10,000	3,500	
		4,987,793	5,254,479	3,006,969	11,153,500	12,286,496	1,132,996	10%
Debt Service								
Bond Principal	561000	5,364,867	6,348,797	4,054,406	1,712,252	1,655,000	(57,252)	
Bond Interest Expense	561002	863,752	812,858	733,399	774,152	688,313	(85,839)	
Discount on Bonds	561004	-	-	19,136	-	-	-	
Issuance Costs	561006	51,611	18,211	50,637	-	-	-	
		6,280,230	7,179,866	4,857,577	2,486,404	2,343,313	(143,091)	-6%
Transfers Out								
Transfer Out-Inter	571100	6,127,678	942,876	1,320,555	30,000	-	(30,000)	
Transfer Out-Intra	571200	7,954,508	6,043,272	9,131,008	5,093,630	6,687,309	1,593,679	
		14,082,187	6,986,148	10,451,563	5,123,630	6,687,309	1,563,679	31%
Total Expenditures		29,427,549	23,881,136	22,401,140	23,692,771	26,438,351	2,745,581	12%
Net Revenues over/(under) Expenditures		(6,578,226)	(1,415,066)	5,460,283	132,758	490,891	358,133	

SANITARY SEWER - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	57,740	-	76,031	-	-	-	
State Operating	422001	7,699	-	10,103	-	-	-	
		65,439	-	86,134	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	391,123	425,252	453,866	427,846	711,917	284,071	
Admin Charges - External	431012	-	-	10,171	-	-	-	
Waste Water - Service Charge	431700	7,614,008	8,051,698	9,290,545	10,491,264	11,600,016	1,108,752	
Sale of Recycleable	432002	1,937	1,454	1,340	-	-	-	
Storm Sewer Transportation Fee	432401	(304,582)	-	-	-	-	-	
		7,702,485	8,478,404	9,755,922	10,919,110	12,311,933	1,392,823	13%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	-	880,561	-	-	-	
		-	-	880,561	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Postage / Handling	471001	14	-	-	-	-	-	
Damage Recoveries	471004	-	1,264	-	-	-	-	
Other Miscellaneous Revenue	471005	2,066	-	-	-	-	-	
Interest / Div - Proprietary	481000	24,565	32,919	48,351	25,000	50,000	25,000	
Sale of Fixed Assets	482001	45,388	114,758	-	5,000	5,000	-	
		72,034	148,941	48,351	30,000	55,000	25,000	83%
Total Revenues		7,839,958	8,627,344	10,770,968	10,949,110	12,366,933	1,417,823	13%
Expenditures								
Personal Services								
Regular Employees	511100	1,348,665	1,443,743	1,416,955	1,661,623	1,841,345	179,722	
Temporary/Seasonal Employees	511200	43,676	50,224	34,304	97,807	120,308	22,501	
Overtime	511300	62,390	23,305	28,561	48,252	50,242	1,990	
Other Special Pays	511400	58,525	94,501	69,046	66,600	74,410	7,810	
Leave Accrual	511500	528	(12,238)	22,973	-	-	-	
Group Insurance	512100	332,366	352,357	359,066	469,704	414,822	(54,882)	
Social Security Contributions	512200	113,835	119,261	123,300	142,846	158,992	16,146	
Retirement Contribution	512300	132,142	134,694	143,274	166,746	196,192	29,446	
Unemployment Compensation	512400	-	10,872	-	-	-	-	
Workers' Compensation	512500	148,897	153,463	160,302	223,457	240,603	17,146	
Other Employee Benefits	512600	3,185	3,504	(3,083)	1,423	1,171	(252)	
		2,244,211	2,373,687	2,354,698	2,878,458	3,098,085	219,627	8%
Discretionary Expenses								
Advertising & Marketing	521100	-	399	4	1,500	1,200	(300)	
External Contracted Labor	521105	-	3,030	9,813	10,000	12,000	2,000	
Health Services	521106	82	128	96	500	500	-	
Other Professional Services	521108	21,767	15,740	33,113	20,000	40,000	20,000	
External Banking/Financial Fee	521109	2,367	3,313	4,717	5,000	5,500	500	
Computer Hardware	522100	43	1,320	-	10,000	5,000	(5,000)	
Computer Software Maintenance	522101	-	-	-	10,000	5,000	(5,000)	
IT Services - External	522102	199	3,558	4,470	5,000	5,500	500	
Radio Maintenance	522103	4,453	2,648	3,185	3,500	3,500	-	
Building & Grounds Services	522104	-	-	-	500	100	(400)	
Equip/Furniture/Fixtures Serv	522105	11,011	5,097	4,364	9,500	9,500	-	
Vehicles & Rolling Equip Serv	522106	300	-	-	7,000	5,000	(2,000)	
Landfill Fees	523102	766	46	508	2,110	2,000	(110)	
Phone Services	523107	2,658	2,879	2,997	19,400	5,000	(14,400)	
Rental of Equip & Vehicles	524101	3,313	225	297	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	454	420	841	2,500	2,500	-	
Awards & Recognition	531102	-	8	-	500	500	-	
Books & Subscriptions	531103	697	49	938	1,500	1,500	-	
Chemical Supplies	531104	-	-	-	-	20,000	20,000	
Cleaning & Janitorial Supplies	531105	78	327	124	528	600	73	
Computer Supplies	531106	46	1,411	-	2,000	2,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equipment/Furniture/Fixtures	531109	21,087	17,731	30,690	25,000	35,000	10,000	
Miscellaneous Supplies	531114	69	45	219	100	300	200	
Office Supplies	531116	1,994	758	899	3,000	1,500	(1,500)	
Paint Supplies	531117	1,598	949	785	2,000	2,000	-	
Shop Supplies	531119	17,798	12,807	4,380	20,000	10,000	(10,000)	
Sign & Signal Supplies	531120	426	3,347	-	3,500	3,500	-	
Street & Sewer Materials	531121	42,788	107,613	36,203	110,000	80,000	(30,000)	
Uniforms	531123	2,017	3,543	3,728	8,500	8,500	-	
Personal Protective Gear	531124	6,827	5,716	4,742	14,000	14,000	-	
LP Gas	532103	179	-	32	-	100	100	
Oil	532104	155	489	639	-	1,000	1,000	
Other Lubricants	532106	40	134	161	600	600	-	
Building & Grounds Supplies	533100	-	173	5	500	500	-	
Equip/Furniture/Fixtures Parts	533101	24,684	21,525	19,378	5,000	2,000	(3,000)	
Vehicle & Rolling Equip Parts	533102	1,162	3,202	1,239	10,000	5,000	(5,000)	
Grants & Contributions	541106	-	-	-	60,000	90,000	30,000	
Conferences, Training, Travel	542102	6,599	14,972	22,776	20,000	20,000	-	
Dues & Memberships	542103	84	300	458	5,000	2,500	(2,500)	
Settlement	542105	-	-	-	1,266	1,000	(266)	
Licensing Fees	542106	630	-	730	1,000	1,000	-	
Miscellaneous Costs	542107	-	-	-	5,000	5,000	-	
Postage & Freight	542108	865	1,485	1,509	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	-	17	-	100	100	-	
Bad Debt Expense	542114	10,652	-	-	-	-	-	
		187,888	235,403	194,043	424,854	429,750	4,897	1%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	1,125	-	-	-	
City Fleet Services	522108	179,576	248,317	159,303	176,252	233,473	57,221	
Rental of Land & Buildings	524100	66,224	62,590	88,774	101,330	101,057	(273)	
City Fleet Rental Charges	524102	264,816	278,028	285,453	298,628	314,425	15,797	
		510,616	588,935	534,655	576,210	648,955	72,745	13%
Non-Discretionary Expenses								
City Accounting Services	521113	102,659	86,121	102,959	102,959	110,894	7,935	
City Inter Department Charges	521114	493,199	508,590	490,388	502,057	518,178	16,121	
City Information Tech Services	522109	172,901	109,223	141,346	314,104	160,647	(153,457)	
Natural Gas	523103	-	-	350	-	-	-	
Liability Insurance	525104	23,165	26,495	27,830	29,757	54,238	24,481	
Vehicle Insurance	525108	20,708	22,032	21,760	21,838	21,486	(352)	
Diesel Fuel	532100	37,506	28,273	30,333	55,000	55,000	-	
Gasoline Fuel	532101	18,770	14,377	12,673	24,000	24,000	-	
		868,907	795,110	827,638	1,049,715	944,443	(105,273)	-10%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	16,750	347,159	22,000	57,500	35,500	
Controlled assets	556000	12,324	14,564	39,450	6,500	10,000	3,500	
		12,324	31,314	386,609	28,500	67,500	39,000	137%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	717,488	942,876	1,320,555	30,000	-	(30,000)	
Transfer Out-Intra	571200	4,281,068	4,586,339	4,939,104	5,093,630	6,687,309	1,593,679	
		4,998,556	5,529,215	6,259,660	5,123,630	6,687,309	1,563,679	31%
Total Expenditures		8,822,500	9,553,664	10,557,302	10,081,366	11,876,042	1,794,676	18%
Net Revenues over/(under) Expenditures		(982,542)	(926,320)	213,667	867,744	490,891	(376,852)	

SANITARY SEWER - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	2,571,969	2,587,992	2,476,868	2,468,630	2,343,313	(125,317)	
		2,571,969	2,587,992	2,476,868	2,468,630	2,343,313	(125,317)	-5%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	3,215,000	4,090,000	1,515,000	-	-	-	
Revenue Bond Proceeds	485003	55,000	-	620,000	-	-	-	
Premiums on Bonds Sold	485005	368,209	488,484	398,134	-	-	-	
		3,638,209	4,578,484	2,533,134	-	-	-	0%
Other Revenue								
Build America interest abate	481004	14,494	14,070	13,972	12,789	-	(12,789)	
		14,494	14,070	13,972	12,789	-	(12,789)	-100%
Total Revenues		6,224,672	7,180,546	5,023,974	2,481,419	2,343,313	(138,105)	-6%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	5,364,867	6,348,797	4,054,406	1,712,252	1,655,000	(57,252)	
Bond Interest Expense	561002	863,752	812,858	733,399	774,152	688,313	(85,839)	
Discount on Bonds	561004	-	-	19,136	-	-	-	
Issuance Costs	561006	51,611	18,211	50,637	-	-	-	
		6,280,230	7,179,866	4,857,577	2,486,404	2,343,313	(143,091)	-6%
Transfers Out								
Transfer Out-Intra	571200	-	-	86,113	-	-	-	
		-	-	86,113	-	-	-	0%
Total Expenditures		6,280,230	7,179,866	4,943,690	2,486,404	2,343,313	(143,091)	-6%
Net Revenues over/(under) Expenditures		(55,558)	680	80,284	(4,986)	-	4,986	

SANITARY SEWER - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	164,770	880,450	5,832	-	-	-	
Local Govt Grants	423000	1,209,839	1,042,780	194,344	-	-	-	
		1,374,609	1,923,229	200,176	-	-	-	0%
Charges for Services								
Developer Cost Sharing	431009	-	-	-	-	400,000	400,000	
Sanitary/Storm Sewer Main Ext	432402	11,600	4,000	15,800	-	-	-	
		11,600	4,000	15,800	-	400,000	400,000	100%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	800,000	500,000	3,224,131	2,100,000	1,000,000	(1,100,000)	
Operating Transfer In - Intra	483002	5,382,539	3,455,280	5,773,579	2,625,000	4,343,996	1,718,996	
		6,182,539	3,955,280	8,997,710	4,725,000	5,343,996	618,996	13%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	700,000	-	2,395,000	4,270,000	5,400,000	1,130,000	
Premiums on Bonds Sold	485005	-	-	15,000	-	-	-	
		700,000	-	2,410,000	4,270,000	5,400,000	1,130,000	26%
Other Revenue								
Contributions & Donations	471002	-	-	-	-	1,000,000	1,000,000	
Other Miscellaneous Revenue	471005	-	-	-	1,400,000	-	(1,400,000)	
Special Assessment Charges	471008	-	-	-	-	75,000	75,000	
Interest / Div - Proprietary	481000	586	-	-	-	-	-	
Capital Contributions	481003	515,359	775,671	442,794	-	-	-	
		515,945	775,671	442,794	1,400,000	1,075,000	(325,000)	-23%
Total Revenues		8,784,692	6,658,180	12,066,480	10,395,000	12,218,996	1,823,996	18%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
NonCapitalized Project Expense	522110	265,718	467,499	125,456	-	-	-	
Personal Protective Gear	531124	-	10	-	-	-	-	
Grants & Contributions	541106	-	-	47,731	-	-	-	
Postage & Freight	542108	-	-	810	-	-	-	
		265,718	467,509	173,997	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	-	-	37	-	-	-	
Improvements Other than Bldgs	553000	4,975,469	5,223,165	2,620,323	11,125,000	12,218,996	1,093,996	
		4,975,469	5,223,165	2,620,360	11,125,000	12,218,996	1,093,996	10%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	5,410,190	-	-	-	-	-	
Transfer Out-Intra	571200	3,673,441	1,456,933	4,105,791	-	-	-	
		9,083,631	1,456,933	4,105,791	-	-	-	0%
Total Expenditures		14,324,818	7,147,607	6,900,148	11,125,000	12,218,996	1,093,996	10%
Net Revenues over/(under) Expenditures		(5,540,126)	(489,427)	5,166,332	(730,000)	-	730,000	

STORM WATER

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Sale of Recycleable	432002	1,126	-	-	-	-	-	
Storm Sewer Transportation Fee	432401	4,179,901	4,137,845	4,690,635	4,400,000	4,672,000	272,000	
		4,181,027	4,137,845	4,690,635	4,400,000	4,672,000	272,000	6%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	450,000	1,111,852	-	-	-	
		-	450,000	1,111,852	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	652	-	-	-	-	-	
Interest / Div - Proprietary	481000	4,392	3,257	3,905	-	-	-	
		5,044	3,257	3,905	-	-	-	0%
Total Revenues		4,186,071	4,591,102	5,806,392	4,400,000	4,672,000	272,000	6%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	117	1,000	78	1,500	1,500	-	
Health Services	521106	27	-	-	-	-	-	
Other Professional Services	521108	14,862	43,695	41,768	20,000	60,000	40,000	
External Banking/Financial Fee	521109	1,514	393	47	500	500	-	
Computer Hardware	522100	182	-	-	4,000	4,000	-	
Computer Software Maintenance	522101	-	-	-	4,500	4,500	-	
IT Services - External	522102	4,082	5,207	-	3,500	6,000	2,500	
Radio Maintenance	522103	-	-	-	2,000	2,000	-	
Building & Grounds Services	522104	11,791	-	-	12,000	7,000	(5,000)	
Equip/Furniture/Fixtures Serv	522105	9,511	3,529	3,406	7,500	10,000	2,500	
Landfill Fees	523102	82	111	307	1,000	2,000	1,000	
Phone Services	523107	1,155	532	615	2,000	1,200	(800)	
Rental of Equip & Vehicles	524101	764	-	413	8,500	14,000	5,500	
Printing, Binding, & Duplicate	525102	891	944	1,192	1,000	1,500	500	
Books & Subscriptions	531103	-	-	29	-	150	150	
Cleaning & Janitorial Supplies	531105	-	-	114	-	300	300	
Computer Supplies	531106	840	1,659	-	1,500	2,500	1,000	
Equipment/Furniture/Fixtures	531109	19,818	10,721	10,317	15,000	15,000	-	
Landscaping Materials	531112	194	-	-	500	2,500	2,000	
Miscellaneous Supplies	531114	60	21	118	100	200	100	
Office Supplies	531116	341	39	133	500	500	-	
Paint Supplies	531117	377	121	956	-	1,500	1,500	
Program Supplies	531118	-	282	742	1,000	1,500	500	
Shop Supplies	531119	5,167	1,515	3,016	10,000	10,000	-	
Sign & Signal Supplies	531120	250	134	1,352	1,000	2,000	1,000	
Street & Sewer Materials	531121	56,350	75,229	70,154	70,000	81,500	11,500	
Uniforms	531123	543	626	2,542	2,500	3,000	500	
Personal Protective Gear	531124	902	711	2,770	2,000	4,000	2,000	
LP Gas	532103	36	-	-	-	-	-	
Oil	532104	70	64	105	100	125	25	
Other Lubricants	532106	-	36	82	500	1,125	625	
Building & Grounds Supplies	533100	3,415	-	44	-	600	600	
Equip/Furniture/Fixtures Parts	533101	4,532	1,763	3,529	5,000	5,000	-	
Vehicle & Rolling Equip Parts	533102	121	218	35	2,500	2,500	-	
Grants & Contributions	541106	176,000	176,000	176,000	21,000	55,000	34,000	
Conferences, Training, Travel	542102	980	1,790	4,292	20,000	20,000	-	
Dues & Memberships	542103	11,304	7,689	8,166	15,000	15,000	-	
Licensing Fees	542106	120	-	-	-	-	-	
Miscellaneous Costs	542107	10,884	(7,075)	3,370	750	750	-	
Postage & Freight	542108	74	11	260	1,500	1,500	-	
Recording/Filing Fees/Permits	542110	-	1,250	-	-	1,000	1,000	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Bad Debt Expense	542114	-	381	(10)	-	-	-	
		337,352	328,594	335,942	238,450	341,450	103,000	43%
Fleet & Facilities								
City Fleet Services	522108	27,336	-	-	59,283	7,500	(51,783)	
City Fleet Rental Charges	524102	33,139	-	-	-	-	-	
		60,475	-	-	59,283	7,500	(51,783)	-87%
Non-Discretionary Expenses								
City Accounting Services	521113	19,741	36,280	32,519	32,519	42,034	9,515	
City Inter Department Charges	521114	1,146,385	1,206,073	1,360,508	1,334,365	1,649,713	315,348	
City Information Tech Services	522109	26,432	-	-	-	-	-	
Electricity	523100	-	-	-	-	25,000	25,000	
Natural Gas	523103	-	-	-	-	2,500	2,500	
Diesel Fuel	532100	8,035	-	-	18,000	23,000	5,000	
Gasoline Fuel	532101	4,227	-	-	5,000	5,000	-	
		1,204,820	1,242,353	1,393,027	1,389,884	1,747,247	357,363	26%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	16,750	339,383	22,000	50,000	28,000	
Controlled assets	556000	11,486	-	5,487	-	20,000	20,000	
		11,486	16,750	344,870	22,000	70,000	48,000	218%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,123,114	2,916,896	2,299,689	2,680,000	2,379,182	(300,818)	
		3,123,114	2,916,896	2,299,689	2,680,000	2,379,182	(300,818)	-11%
Total Expenditures		4,737,247	4,504,593	4,373,527	4,389,617	4,545,380	155,763	4%
Net Revenues over/(under) Expenditures		(551,175)	86,509	1,432,864	10,383	126,620	116,237	

STORMWATER - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Sale of Recycleable	432002	1,126	-	-	-	-	-	
Storm Sewer Transportation Fee	432401	4,179,901	4,137,845	4,690,635	4,400,000	4,672,000	272,000	
		4,181,027	4,137,845	4,690,635	4,400,000	4,672,000	272,000	6%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	450,000	1,111,852	-	-	-	
		-	450,000	1,111,852	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	652	-	-	-	-	-	
Interest / Div - Proprietary	481000	4,392	3,257	3,905	-	-	-	
		5,044	3,257	3,905	-	-	-	0%
Total Revenues		4,186,071	4,591,102	5,806,392	4,400,000	4,672,000	272,000	6%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	117	1,000	78	1,500	1,500	-	
Health Services	521106	27	-	-	-	-	-	
Other Professional Services	521108	14,862	43,695	41,768	20,000	60,000	40,000	
External Banking/Financial Fee	521109	1,514	393	47	500	500	-	
Computer Hardware	522100	182	-	-	4,000	4,000	-	
Computer Software Maintenance	522101	-	-	-	4,500	4,500	-	
IT Services - External	522102	4,082	5,207	-	3,500	6,000	2,500	
Radio Maintenance	522103	-	-	-	2,000	2,000	-	
Building & Grounds Services	522104	11,791	-	-	12,000	7,000	(5,000)	
Equip/Furniture/Fixtures Serv	522105	9,511	3,529	3,406	7,500	10,000	2,500	
Landfill Fees	523102	82	111	307	1,000	2,000	1,000	
Phone Services	523107	1,155	532	615	2,000	1,200	(800)	
Rental of Equip & Vehicles	524101	764	-	413	8,500	14,000	5,500	
Printing, Binding, & Duplicate	525102	891	944	1,192	1,000	1,500	500	
Books & Subscriptions	531103	-	-	29	-	150	150	
Cleaning & Janitorial Supplies	531105	-	-	114	-	300	300	
Computer Supplies	531106	840	1,659	-	1,500	2,500	1,000	
Equipment/Furniture/Fixtures	531109	19,818	10,721	10,317	15,000	15,000	-	
Landscaping Materials	531112	194	-	-	500	2,500	2,000	
Miscellaneous Supplies	531114	60	21	118	100	200	100	
Office Supplies	531116	341	39	133	500	500	-	
Paint Supplies	531117	377	121	956	-	1,500	1,500	
Program Supplies	531118	-	282	742	1,000	1,500	500	
Shop Supplies	531119	5,167	1,515	3,016	10,000	10,000	-	
Sign & Signal Supplies	531120	250	134	1,352	1,000	2,000	1,000	
Street & Sewer Materials	531121	56,350	75,229	70,154	70,000	81,500	11,500	
Uniforms	531123	543	626	2,542	2,500	3,000	500	
Personal Protective Gear	531124	902	711	2,770	2,000	4,000	2,000	
LP Gas	532103	36	-	-	-	-	-	
Oil	532104	70	64	105	100	125	25	
Other Lubricants	532106	-	36	82	500	1,125	625	
Building & Grounds Supplies	533100	3,415	-	44	-	600	600	
Equip/Furniture/Fixtures Parts	533101	4,532	1,763	3,529	5,000	5,000	-	
Vehicle & Rolling Equip Parts	533102	121	218	35	2,500	2,500	-	
Grants & Contributions	541106	176,000	176,000	176,000	21,000	55,000	34,000	
Conferences, Training, Travel	542102	980	1,790	4,292	20,000	20,000	-	
Dues & Memberships	542103	11,304	7,689	8,166	15,000	15,000	-	
Licensing Fees	542106	120	-	-	-	-	-	
Miscellaneous Costs	542107	10,884	(7,075)	3,370	750	750	-	
Postage & Freight	542108	74	11	260	1,500	1,500	-	
Recording/Filing Fees/Permits	542110	-	1,250	-	-	1,000	1,000	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Bad Debt Expense	542114	-	381	(10)	-	-	-	
		337,352	328,594	335,942	238,450	341,450	103,000	43%
Fleet & Facilities								
City Fleet Services	522108	27,336	-	-	59,283	7,500	(51,783)	
City Fleet Rental Charges	524102	33,139	-	-	-	-	-	
		60,475	-	-	59,283	7,500	(51,783)	-87%
Non-Discretionary Expenses								
City Accounting Services	521113	19,741	36,280	32,519	32,519	42,034	9,515	
City Inter Department Charges	521114	1,146,385	1,206,073	1,360,508	1,334,365	1,649,713	315,348	
City Information Tech Services	522109	26,432	-	-	-	-	-	
Electricity	523100	-	-	-	-	25,000	25,000	
Natural Gas	523103	-	-	-	-	2,500	2,500	
Diesel Fuel	532100	8,035	-	-	18,000	23,000	5,000	
Gasoline Fuel	532101	4,227	-	-	5,000	5,000	-	
		1,204,820	1,242,353	1,393,027	1,389,884	1,747,247	357,363	26%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	16,750	339,383	22,000	50,000	28,000	
Controlled assets	556000	11,486	-	5,487	-	20,000	20,000	
		11,486	16,750	344,870	22,000	70,000	48,000	218%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,123,114	2,916,896	2,299,689	2,680,000	2,379,182	(300,818)	
		3,123,114	2,916,896	2,299,689	2,680,000	2,379,182	(300,818)	-11%
Total Expenditures		4,737,247	4,504,593	4,373,527	4,389,617	4,545,380	155,763	4%
Net Revenues over/(under) Expenditures		(551,175)	86,509	1,432,864	10,383	126,620	116,237	

SOLID WASTE & RECYCLING — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	76,815	-	-	-	
State Operating	422001	-	-	9,057	-	-	-	
Community Credits	423001	60,101	-	-	-	-	-	
		60,101	-	85,872	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	-	-	480	-	-	-	
Admin Charges - City Mgr Depts	431007	13,448	9,537	4,307	-	-	-	
Admin Charges - Commissions	431011	1,176	1,193	2,161	-	-	-	
Admin Charges - External	431012	12,410	1,487	1,337	-	-	-	
Snow/Weed Abatements	431502	69,825	173,388	56,156	59,199	50,823	(8,376)	
Solid Waste Collection Fees	432001	7,824,222	8,183,727	8,428,922	8,554,978	9,025,462	470,484	
Sale of Recycleable	432002	8,817	4,724	6,674	5,000	5,000	-	
Recycling & Reduction Fees	432003	2,042,255	2,152,581	2,626,926	2,678,930	2,676,484	(2,446)	
		9,972,152	10,526,638	11,126,962	11,298,107	11,757,769	459,662	4%
Fines & Forfeits								
Court Fines	441000	-	1,350	-	-	-	-	
		-	1,350	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	271,247	200,000	-	-	-	-	
		271,247	200,000	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Sale of Inventory	471003	-	-	88	-	-	-	
Damage Recoveries	471004	-	-	553	-	-	-	
Other Miscellaneous Revenue	471005	963	18	817	500	500	-	
Special Assessment Charges	471008	6,945	22,282	71,183	17,000	46,000	29,000	
Interest / Div - Proprietary	481000	12,874	19,130	31,052	18,000	32,500	14,500	
Sale of Fixed Assets	482001	53,616	75,715	65,975	50,000	10,000	(40,000)	
		74,398	117,145	169,668	85,500	89,000	3,500	4%
Total Revenues		10,377,898	10,845,133	11,382,502	11,383,607	11,846,769	463,162	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,297,816	2,301,210	2,352,271	2,473,183	2,645,958	172,775	
Overtime	511300	98,317	88,264	92,328	110,050	110,050	-	
Other Special Pays	511400	93,797	86,985	102,697	87,470	94,610	7,140	
Leave Accrual	511500	(17,160)	(1,948)	13,285	-	-	-	
Group Insurance	512100	721,776	703,228	741,281	842,829	845,077	2,248	
Social Security Contributions	512200	182,778	179,898	194,553	204,310	218,068	13,758	
Retirement Contribution	512300	221,488	217,483	236,319	238,491	269,098	30,607	
Unemployment Compensation	512400	3,241	-	6,028	-	-	-	
Workers' Compensation	512500	225,341	218,652	286,637	311,614	326,522	14,908	
Other Employee Benefits	512600	3,353	6,917	(6,164)	1,135	1,179	44	
		3,830,748	3,800,689	4,019,236	4,269,082	4,510,562	241,480	6%
Discretionary Expenses								
Advertising & Marketing	521100	72,938	64,433	71,190	75,000	75,000	-	
Consulting & Technical Service	521104	-	-	55	-	-	-	
External Contracted Labor	521105	7,523	11,808	3,586	38,000	38,000	-	
Health Services	521106	402	372	404	700	500	(200)	
Other Professional Services	521108	47,594	113,502	52,399	69,000	55,000	(14,000)	
External Banking/Financial Fee	521109	3,840	3,663	4,733	4,200	4,200	-	
Computer Hardware	522100	101	-	50	1,500	750	(750)	
Computer Software Maintenance	522101	-	1,800	-	4,500	3,000	(1,500)	
IT Services - External	522102	2,621	2,759	1,987	3,000	3,000	-	
Radio Maintenance	522103	7,812	11,618	9,261	10,000	10,000	-	
Vehicles & Rolling Equip Serv	522106	78	-	-	-	-	-	
Landfill Fees	523102	1,092,472	1,154,245	1,410,518	1,810,000	1,921,000	111,000	
Recycling Fees	523104	3,827	1,013	1,075	10,000	5,000	(5,000)	
Phone Services	523107	7,469	6,524	4,660	8,500	8,500	-	
Water	523108	163	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	19,490	19,690	17,971	22,000	22,000	-	
Awards & Recognition	531102	116	160	-	300	300	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Books & Subscriptions	531103	28	169	95	500	500	-	
Cleaning & Janitorial Supplies	531105	676	9,578	3,007	6,500	5,000	(1,500)	
Computer Supplies	531106	208	-	-	700	700	-	
Equipment/Furniture/Fixtures	531109	225,208	168,759	286,522	230,000	230,000	-	
Photography Supplies	531110	400	-	-	600	600	-	
Miscellaneous Supplies	531114	10	38	(0)	-	-	-	
Office Supplies	531116	2,098	1,660	1,230	2,500	2,000	(500)	
Paint Supplies	531117	4	-	31	-	-	-	
Program Supplies	531118	8,763	611	3,875	10,000	6,000	(4,000)	
Shop Supplies	531119	715	1,480	2,791	1,800	2,500	700	
Sign & Signal Supplies	531120	6,442	1,487	1,868	2,000	2,000	-	
Street & Sewer Materials	531121	-	129	-	500	500	-	
Uniforms	531123	9,149	5,071	3,744	8,000	7,000	(1,000)	
Personal Protective Gear	531124	7,090	4,702	6,942	8,000	8,000	-	
Kerosene	532102	-	-	15,971	-	-	-	
LP Gas	532103	321	-	-	350	350	-	
Oil	532104	133	406	5	500	500	-	
Other Lubricants	532106	66	-	-	100	100	-	
Building & Grounds Supplies	533100	297	26	40	200	150	(50)	
Equip/Furniture/Fixtures Parts	533101	14	1,082	-	300	300	-	
Vehicle & Rolling Equip Parts	533102	716	433	1,332	600	1,500	900	
Grants & Contributions	541106	2,138,833	12,845	1,785	135,000	110,000	(25,000)	
Conferences, Training, Travel	542102	3,794	2,023	129	7,000	7,000	-	
Dues & Memberships	542103	1,089	1,131	1,011	1,200	1,200	-	
Settlement	542105	6,092	2,552	3,864	5,000	5,000	-	
Miscellaneous Costs	542107	6,988	7,139	13,834	-	-	-	
Postage & Freight	542108	10,108	4,901	6,238	6,500	6,500	-	
Recording/Filing Fees/Permits	542110	-	-	1,817	-	-	-	
Mileage Reimbursement	542111	108	296	482	400	600	200	
Bad Debt Expense	542114	59,835	29,363	5,831	-	6,000	6,000	
		3,755,631	1,647,464	1,940,327	2,484,950	2,550,250	65,300	3%
Fleet & Facilities								
City Facility Maint Services	522107	2,042	-	1,454	-	-	-	
City Fleet Services	522108	948,775	1,153,939	1,165,365	931,937	1,019,359	87,422	
Rental of Land & Buildings	524100	205,099	170,209	156,829	159,089	158,701	(388)	
City Fleet Rental Charges	524102	1,438,779	1,506,454	1,533,154	1,626,278	1,589,849	(36,429)	
		2,594,694	2,830,602	2,856,802	2,717,304	2,767,909	50,605	2%
Non-Discretionary Expenses								
City Accounting Services	521113	123,930	123,930	137,168	137,168	113,818	(23,350)	
City Inter Department Charges	521114	813,822	812,837	855,519	866,121	809,007	(57,114)	
City Information Tech Services	522109	127,783	99,784	152,375	141,972	153,052	11,080	
Electricity	523100	1,277	-	-	-	-	-	
Natural Gas	523103	38	-	-	-	-	-	
Liability Insurance	525104	40,678	44,708	20,470	28,521	24,362	(4,159)	
Vehicle Insurance	525108	73,538	97,046	74,346	104,575	80,473	(24,102)	
Diesel Fuel	532100	528,121	324,220	349,656	475,000	475,000	-	
Gasoline Fuel	532101	5,462	4,420	3,937	6,000	6,000	-	
		1,714,648	1,506,946	1,593,471	1,759,357	1,661,712	(97,645)	-6%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	10,000	10,000	-	
Controlled assets	556000	6,586	-	4,080	15,300	15,300	-	
		6,586	-	4,080	25,300	25,300	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	8,080	208,080	83,080	78,080	47,257	(30,823)	
		8,080	208,080	83,080	78,080	47,257	(30,823)	-39%
Total Expenditures		11,910,387	9,993,780	10,496,996	11,334,073	11,562,990	228,917	2%
Net Revenues over/(under) Expenditures		(1,532,489)	851,352	885,506	49,534	283,779	234,245	

SOLID WASTE & RECYCLING - OPERATIONS FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	76,815	-	-	-	
State Operating	422001	-	-	9,057	-	-	-	
Community Credits	423001	60,101	-	-	-	-	-	
		60,101	-	85,872	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	-	-	480	-	-	-	
Admin Charges - City Mgr Depts	431007	13,448	9,537	4,307	-	-	-	
Admin Charges - Commissions	431011	1,176	1,193	2,161	-	-	-	
Admin Charges - External	431012	12,410	1,487	1,337	-	-	-	
Snow/Weed Abatements	431502	69,825	173,388	56,156	59,199	50,823	(8,376)	
Solid Waste Collection Fees	432001	7,824,222	8,183,727	8,428,922	8,554,978	9,025,462	470,484	
Sale of Recycleable	432002	8,817	4,724	6,674	5,000	5,000	-	
Recycling & Reduction Fees	432003	2,042,255	2,152,581	2,626,926	2,678,930	2,676,484	(2,446)	
		9,972,152	10,526,638	11,126,962	11,298,107	11,757,769	459,662	4%
Fines & Forfeits								
Court Fines	441000	-	1,350	-	-	-	-	
		-	1,350	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	271,247	200,000	-	-	-	-	
		271,247	200,000	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Sale of Inventory	471003	-	-	88	-	-	-	
Damage Recoveries	471004	-	-	553	-	-	-	
Other Miscellaneous Revenue	471005	963	18	817	500	500	-	
Special Assessment Charges	471008	6,945	22,282	71,183	17,000	46,000	29,000	
Interest / Div - Proprietary	481000	12,874	19,130	31,052	18,000	32,500	14,500	
Sale of Fixed Assets	482001	53,616	75,715	65,975	50,000	10,000	(40,000)	
		74,398	117,145	169,668	85,500	89,000	3,500	4%
Total Revenues		10,377,898	10,845,133	11,382,502	11,383,607	11,846,769	463,162	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,297,816	2,301,210	2,352,271	2,473,183	2,645,958	172,775	
Overtime	511300	98,317	88,264	92,328	110,050	110,050	-	
Other Special Pays	511400	93,797	86,985	102,697	87,470	94,610	7,140	
Leave Accrual	511500	(17,160)	(1,948)	13,285	-	-	-	
Group Insurance	512100	721,776	703,228	741,281	842,829	845,077	2,248	
Social Security Contributions	512200	182,778	179,898	194,553	204,310	218,068	13,758	
Retirement Contribution	512300	221,488	217,483	236,319	238,491	269,098	30,607	
Unemployment Compensation	512400	3,241	-	6,028	-	-	-	
Workers' Compensation	512500	225,341	218,652	286,637	311,614	326,522	14,908	
Other Employee Benefits	512600	3,353	6,917	(6,164)	1,135	1,179	44	
		3,830,748	3,800,689	4,019,236	4,269,082	4,510,562	241,480	6%
Discretionary Expenses								
Advertising & Marketing	521100	72,938	64,433	71,190	75,000	75,000	-	
Consulting & Technical Service	521104	-	-	55	-	-	-	
External Contracted Labor	521105	7,523	11,808	3,586	38,000	38,000	-	
Health Services	521106	402	372	404	700	500	(200)	
Other Professional Services	521108	47,594	113,502	52,399	69,000	55,000	(14,000)	
External Banking/Financial Fee	521109	3,840	3,663	4,733	4,200	4,200	-	
Computer Hardware	522100	101	-	50	1,500	750	(750)	
Computer Software Maintenance	522101	-	1,800	-	4,500	3,000	(1,500)	
IT Services - External	522102	2,621	2,759	1,987	3,000	3,000	-	
Radio Maintenance	522103	7,812	11,618	9,261	10,000	10,000	-	
Vehicles & Rolling Equip Serv	522106	78	-	-	-	-	-	
Landfill Fees	523102	1,092,472	1,154,245	1,410,518	1,810,000	1,921,000	111,000	
Recycling Fees	523104	3,827	1,013	1,075	10,000	5,000	(5,000)	
Phone Services	523107	7,469	6,524	4,660	8,500	8,500	-	
Water	523108	163	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	19,490	19,690	17,971	22,000	22,000	-	
Awards & Recognition	531102	116	160	-	300	300	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Books & Subscriptions	531103	28	169	95	500	500	-	
Cleaning & Janitorial Supplies	531105	676	9,578	3,007	6,500	5,000	(1,500)	
Computer Supplies	531106	208	-	-	700	700	-	
Equipment/Furniture/Fixtures	531109	225,208	168,759	286,522	230,000	230,000	-	
Photography Supplies	531110	400	-	-	600	600	-	
Miscellaneous Supplies	531114	10	38	(0)	-	-	-	
Office Supplies	531116	2,098	1,660	1,230	2,500	2,000	(500)	
Paint Supplies	531117	4	-	31	-	-	-	
Program Supplies	531118	8,763	611	3,875	10,000	6,000	(4,000)	
Shop Supplies	531119	715	1,480	2,791	1,800	2,500	700	
Sign & Signal Supplies	531120	6,442	1,487	1,868	2,000	2,000	-	
Street & Sewer Materials	531121	-	129	-	500	500	-	
Uniforms	531123	9,149	5,071	3,744	8,000	7,000	(1,000)	
Personal Protective Gear	531124	7,090	4,702	6,942	8,000	8,000	-	
Kerosene	532102	-	-	15,971	-	-	-	
LP Gas	532103	321	-	-	350	350	-	
Oil	532104	133	406	5	500	500	-	
Other Lubricants	532106	66	-	-	100	100	-	
Building & Grounds Supplies	533100	297	26	40	200	150	(50)	
Equip/Furniture/Fixtures Parts	533101	14	1,082	-	300	300	-	
Vehicle & Rolling Equip Parts	533102	716	433	1,332	600	1,500	900	
Grants & Contributions	541106	2,138,833	12,845	1,785	135,000	110,000	(25,000)	
Conferences, Training, Travel	542102	3,794	2,023	129	7,000	7,000	-	
Dues & Memberships	542103	1,089	1,131	1,011	1,200	1,200	-	
Settlement	542105	6,092	2,552	3,864	5,000	5,000	-	
Miscellaneous Costs	542107	6,988	7,139	13,834	-	-	-	
Postage & Freight	542108	10,108	4,901	6,238	6,500	6,500	-	
Recording/Filing Fees/Permits	542110	-	-	1,817	-	-	-	
Mileage Reimbursement	542111	108	296	482	400	600	200	
Bad Debt Expense	542114	59,835	29,363	5,831	-	6,000	6,000	
		3,755,631	1,647,464	1,940,327	2,484,950	2,550,250	65,300	3%
Fleet & Facilities								
City Facility Maint Services	522107	2,042	-	1,454	-	-	-	
City Fleet Services	522108	948,775	1,153,939	1,165,365	931,937	1,019,359	87,422	
Rental of Land & Buildings	524100	205,099	170,209	156,829	159,089	158,701	(388)	
City Fleet Rental Charges	524102	1,438,779	1,506,454	1,533,154	1,626,278	1,589,849	(36,429)	
		2,594,694	2,830,602	2,856,802	2,717,304	2,767,909	50,605	2%
Non-Discretionary Expenses								
City Accounting Services	521113	123,930	123,930	137,168	137,168	113,818	(23,350)	
City Inter Department Charges	521114	813,822	812,837	855,519	866,121	809,007	(57,114)	
City Information Tech Services	522109	127,783	99,784	152,375	141,972	153,052	11,080	
Electricity	523100	1,277	-	-	-	-	-	
Natural Gas	523103	38	-	-	-	-	-	
Liability Insurance	525104	40,678	44,708	20,470	28,521	24,362	(4,159)	
Vehicle Insurance	525108	73,538	97,046	74,346	104,575	80,473	(24,102)	
Diesel Fuel	532100	528,121	324,220	349,656	475,000	475,000	-	
Gasoline Fuel	532101	5,462	4,420	3,937	6,000	6,000	-	
		1,714,648	1,506,946	1,593,471	1,759,357	1,661,712	(97,645)	-6%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	10,000	10,000	-	
Controlled assets	556000	6,586	-	4,080	15,300	15,300	-	
		6,586	-	4,080	25,300	25,300	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	8,080	208,080	83,080	78,080	47,257	(30,823)	
		8,080	208,080	83,080	78,080	47,257	(30,823)	-39%
Total Expenditures		11,910,387	9,993,780	10,496,996	11,334,073	11,562,990	228,917	2%
Net Revenues over/(under) Expenditures		(1,532,489)	851,352	885,506	49,534	283,779	234,245	

PARKING — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	4,045	-	-	-	-	-	
State Operating	422001	539	-	-	-	-	-	
		4,584	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,365,335	517,009	3,147,346	1,154,000	847,239	(306,761)	
Operating Transfer In - Intra	483002	1,137,019	1,412,552	833,542	39,000	1,339,000	1,300,000	
		2,502,353	1,929,561	3,980,888	1,193,000	2,186,239	993,239	83%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	1,010,000	990,000	900,000	-	-	-	
Premiums on Bonds Sold	485005	-	24,807	-	-	-	-	
		1,010,000	1,014,807	900,000	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	883,404	881,224	968,398	656,358	1,039,370	383,013	
Damage Recoveries	471004	-	-	460	-	-	-	
Other Miscellaneous Revenue	471005	293,979	247,690	268,338	276,149	287,608	11,459	
Interest / Div - Proprietary	481000	846	-	1,009	-	-	-	
		1,178,229	1,128,914	1,238,204	932,507	1,326,978	394,472	42%
Total Revenues		4,695,167	4,073,281	6,119,092	2,125,507	3,513,217	1,387,710	65%
Expenditures								
Personal Services								
Regular Employees	511100	219,893	187,656	191,666	195,936	200,992	5,056	
Overtime	511300	2,969	(1,579)	138	-	-	-	
Other Special Pays	511400	16,238	5,108	4,908	5,250	5,000	(250)	
Leave Accrual	511500	(4,362)	827	434	-	-	-	
Group Insurance	512100	69,292	58,562	65,768	73,400	75,610	2,210	
Social Security Contributions	512200	17,611	13,943	14,874	15,390	15,759	369	
Retirement Contribution	512300	19,999	17,118	18,167	17,966	19,445	1,479	
Workers' Compensation	512500	6,325	5,013	6,545	7,133	9,728	2,595	
Other Employee Benefits	512600	(11,269)	245	(1,375)	74	74	-	
		336,695	286,894	301,126	315,149	326,608	11,459	4%
Discretionary Expenses								
External Banking/Financial Fee	521109	-	120	-	-	-	-	
Vehicles & Rolling Equip Serv	522106	(191)	-	-	-	-	-	
NonCapitalized Project Expense	522110	(25,000)	-	-	-	-	-	
Steam	523106	(59)	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	4,584	-	-	-	-	-	
Settlement	542105	-	-	460	-	-	-	
Bad Debt Expense	542114	33,869	4	-	-	-	-	
		13,204	124	460	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	(6,716)	-	-	-	-	-	
		(6,716)	-	-	-	-	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	173,726	140,000	127,066	-	-	-	
		173,726	140,000	127,066	-	-	-	0%
Capital Outlay								
Land	551000	-	-	202	-	-	-	
Buildings	552000	558,714	1,086,545	635,457	1,951,000	1,550,000	(401,000)	
Improvements Other than Bldgs	553000	150,271	6,484	(6,484)	-	-	-	
		708,985	1,093,029	629,175	1,951,000	1,550,000	(401,000)	-21%
Debt Service								
Bond Principal	561000	170,950	266,425	785,825	997,942	739,313	(258,629)	
Bond Interest Expense	561002	80,138	110,584	134,697	156,058	107,926	(48,132)	
Issuance Costs	561006	10,000	14,642	18,260	-	-	-	
		261,088	391,650	938,781	1,154,000	847,239	(306,761)	-27%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Transfers Out								
Transfer Out-Inter	571100	928,940	415,319	967,783	656,358	1,039,370	383,013	
Transfer Out-Intra	571200	1,137,019	1,412,552	833,542	39,000	1,339,000	1,300,000	
		2,065,959	1,827,871	1,801,325	695,358	2,378,370	1,683,013	242%
Total Expenditures		3,552,942	3,739,568	3,797,933	4,115,507	5,102,217	986,710	24%
Net Revenues over/(under) Expenditures		1,142,225	333,713	2,321,159	(1,990,000)	(1,589,000)	401,000	

PARKING - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	4,045	-	-	-	-	-	
State Operating	422001	539	-	-	-	-	-	
		4,584	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	412,508	140,000	127,066	-	-	-	
Operating Transfer In - Intra	483002	59,159	38,311	40,535	39,000	39,000	-	
		471,668	178,311	167,601	39,000	39,000	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	193,257	(157,471)	(69,297)	-	-	-	
Damage Recoveries	471004	-	-	460	-	-	-	
Other Miscellaneous Revenue	471005	293,764	247,690	268,338	276,149	287,608	11,459	
		487,021	90,219	199,501	276,149	287,608	11,459	4%
Total Revenues		963,273	268,530	367,102	315,149	326,608	11,459	4%
Expenditures								
Personal Services								
Regular Employees	511100	219,893	187,656	191,666	195,936	200,992	5,056	
Overtime	511300	2,969	(1,579)	138	-	-	-	
Other Special Pays	511400	16,238	5,108	4,908	5,250	5,000	(250)	
Leave Accrual	511500	(4,362)	827	434	-	-	-	
Group Insurance	512100	69,292	58,562	65,768	73,400	75,610	2,210	
Social Security Contributions	512200	17,611	13,943	14,874	15,390	15,759	369	
Retirement Contribution	512300	19,999	17,118	18,167	17,966	19,445	1,479	
Workers' Compensation	512500	6,325	5,013	6,545	7,133	9,728	2,595	
Other Employee Benefits	512600	(11,269)	245	(1,375)	74	74	-	
		336,695	286,894	301,126	315,149	326,608	11,459	4%
Discretionary Expenses								
External Banking/Financial Fee	521109	-	120	-	-	-	-	
Vehicles & Rolling Equip Serv	522106	(191)	-	-	-	-	-	
Steam	523106	(59)	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	4,584	-	-	-	-	-	
Settlement	542105	-	-	460	-	-	-	
Bad Debt Expense	542114	715	-	-	-	-	-	
		5,049	120	460	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	(6,716)	-	-	-	-	-	
		(6,716)	-	-	-	-	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	173,726	140,000	127,066	-	-	-	
		173,726	140,000	127,066	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	706,793	-	-	-	-	-	
		706,793	-	-	-	-	-	0%
Total Expenditures		1,215,548	427,014	428,652	315,149	326,608	11,459	4%
Net Revenues over/(under) Expenditures		(252,275)	(158,484)	(61,550)	-	-	-	

PARKING - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	249,701	377,009	920,522	1,154,000	847,239	(306,761)	
		249,701	377,009	920,522	1,154,000	847,239	(306,761)	-27%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	10,000	(10,000)	20,625	-	-	-	
Premiums on Bonds Sold	485005	-	24,807	-	-	-	-	
		10,000	14,807	20,625	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	690,148	1,038,695	1,037,695	656,358	1,039,370	383,013	
		690,148	1,038,695	1,037,695	656,358	1,039,370	383,013	58%
Total Revenues		949,849	1,430,510	1,978,842	1,810,358	1,886,609	76,251	4%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	170,950	266,425	785,825	997,942	739,313	(258,629)	
Bond Interest Expense	561002	80,138	110,584	134,697	156,058	107,926	(48,132)	
Issuance Costs	561006	10,000	14,642	18,260	-	-	-	
		261,088	391,650	938,781	1,154,000	847,239	(306,761)	-27%
Transfers Out								
Transfer Out-Inter	571100	222,148	415,319	750,000	656,358	1,039,370	383,013	
		222,148	415,319	750,000	656,358	1,039,370	383,013	58%
Total Expenditures		483,236	806,969	1,688,781	1,810,358	1,886,609	76,251	4%
Net Revenues over/(under) Expenditures		466,613	623,541	290,060	-	-	0	

PARKING - REVENUE FUND

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	116,590	151,375	-	-	-	-	
		116,590	151,375	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	215	-	-	-	-	-	
Interest / Div - Proprietary	481000	-	-	1,009	-	-	-	
		215	-	1,009	-	-	-	0%
Total Revenues		116,806	151,375	1,009	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Bad Debt Expense	542114	33,155	-	-	-	-	-	
		33,155	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	59,159	38,311	40,535	39,000	39,000	-	
		59,159	38,311	40,535	39,000	39,000	-	0%
Total Expenditures		92,314	38,311	40,535	39,000	39,000	-	0%
Net Revenues over/(under) Expenditures		24,491	113,064	(39,526)	(39,000)	(39,000)	-	

PARKING - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	703,125	-	2,099,758	-	-	-	
Operating Transfer In - Intra	483002	961,269	1,222,867	793,007	-	1,300,000	1,300,000	
		1,664,394	1,222,867	2,892,765	-	1,300,000	1,300,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	1,000,000	1,000,000	879,375	-	-	-	
		1,000,000	1,000,000	879,375	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	846	-	-	-	-	-	
		846	-	-	-	-	-	0%
Total Revenues		2,665,240	2,222,867	3,772,140	-	1,300,000	1,300,000	100%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
NonCapitalized Project Expense	522110	(25,000)	-	-	-	-	-	
Bad Debt Expense	542114	-	4	-	-	-	-	
		(25,000)	4	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	-	-	202	-	-	-	
Buildings	552000	558,714	1,086,545	635,457	1,951,000	1,550,000	(401,000)	
Improvements Other than Bldgs	553000	150,271	6,484	(6,484)	-	-	-	
		708,985	1,093,029	629,175	1,951,000	1,550,000	(401,000)	-21%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	217,783	-	-	-	
Transfer Out-Intra	571200	1,077,860	1,374,242	793,007	-	1,300,000	1,300,000	
		1,077,860	1,374,242	1,010,789	-	1,300,000	1,300,000	100%
Total Expenditures		1,761,845	2,467,274	1,639,964	1,951,000	2,850,000	899,000	46%
Net Revenues over/(under) Expenditures		903,395	(244,408)	2,132,175	(1,951,000)	(1,550,000)	401,000	

ICE ARENA

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	1,232,037	1,445,642	1,394,979	1,553,959	1,593,875	39,916	
		1,232,037	1,445,642	1,394,979	1,553,959	1,593,875	39,916	3%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	676,905	675,995	718,933	825,199	954,694	129,495	
Operating Transfer In - Intra	483002	109,720	50,000	46,911	-	-	-	
		786,625	725,995	765,844	825,199	954,694	129,495	16%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	135,000	155,000	-	-	-	
Premiums on Bonds Sold	485005	-	857	-	-	-	-	
		-	135,857	155,000	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	23,463	-	-	-	-	
Other Miscellaneous Revenue	471005	123,450	123,659	123,659	-	-	-	
Interest / Div - Proprietary	481000	904	1,251	941	-	-	-	
Settlement Reimbursement	481002	-	3,830	-	-	-	-	
		124,354	152,203	124,600	-	-	-	0%
Total Revenues		2,143,016	2,459,697	2,440,423	2,379,158	2,548,569	169,411	7%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
External Contracted Labor	521105	925,454	1,115,132	1,128,214	994,059	1,005,814	11,755	
Management Services	521111	35,783	54,845	69,739	76,748	78,744	1,996	
IT Services - External	522102	-	-	3,772	-	-	-	
Building & Grounds Services	522104	-	3,668	11,955	-	-	-	
Equip/Furniture/Fixtures Serv	522105	2,015	1,276	3,205	-	-	-	
Other Insurance	525105	-	757	566	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equipment/Furniture/Fixtures	531109	3,011	4,449	9,785	-	-	-	
Cost of Goods Sold	531113	-	-	-	176,798	192,472	15,674	
		966,263	1,180,126	1,227,236	1,266,605	1,296,030	29,425	2%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	355,182	355,518	353,517	367,500	377,169	9,669	
Liability Insurance	525104	33,692	43,024	53,248	43,211	43,982	771	
		388,874	398,542	406,765	410,711	421,151	10,440	3%
Capital Outlay								
Buildings	552000	17,861	101,304	207,608	100,000	50,000	(50,000)	
Improvements Other than Bldgs	553000	-	19,123	-	-	-	-	
Vehicles, Equipment, Software	554000	49,983	94,500	23,451	-	250,000	250,000	
Controlled assets	556000	-	1,882	6,431	-	-	-	
		67,844	216,808	237,490	100,000	300,000	200,000	200%
Debt Service								
Bond Principal	561000	470,000	490,000	595,000	666,706	627,220	(39,486)	
Bond Interest Expense	561002	104,405	88,660	73,933	58,493	27,474	(31,019)	
Issuance Costs	561006	-	1,999	5,000	-	-	-	
		574,405	580,659	673,933	725,199	654,694	(70,505)	-10%
Transfers Out								
Transfer Out-Inter	571100	-	20,495	-	-	-	-	
Transfer Out-Intra	571200	109,720	50,000	46,911	-	-	-	
		109,720	70,495	46,911	-	-	-	0%
Total Expenditures		2,107,106	2,446,630	2,592,336	2,502,515	2,671,875	169,360	7%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Net Revenues over/(under) Expenditures	35,910	13,068	(151,913)	(123,357)	(123,306)	51	

ICE ARENA - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	1,232,035	1,445,642	1,394,979	1,534,959	1,574,875	39,916	
		1,232,035	1,445,642	1,394,979	1,534,959	1,574,875	39,916	3%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	123,450	123,659	123,659	-	-	-	
		123,450	123,659	123,659	-	-	-	0%
Total Revenues		1,355,485	1,569,301	1,518,638	1,534,959	1,574,875	39,916	3%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
External Contracted Labor	521105	925,454	1,115,132	1,128,214	994,059	1,005,814	11,755	
Management Services	521111	35,783	54,845	69,739	76,748	78,744	1,996	
Other Insurance	525105	-	757	566	-	-	-	
Cost of Goods Sold	531113	-	-	-	176,798	192,472	15,674	
		961,237	1,170,733	1,198,520	1,247,605	1,277,030	29,425	2%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	355,182	355,518	353,517	367,500	377,169	9,669	
Liability Insurance	525104	33,692	43,024	53,248	43,211	43,982	771	
		388,874	398,542	406,765	410,711	421,151	10,440	3%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		1,350,111	1,569,275	1,605,285	1,658,316	1,698,181	39,865	2%
Net Revenues over/(under) Expenditures		5,374	26	(86,647)	(123,357)	(123,306)	51	

ICE ARENA - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	574,405	578,660	668,933	725,199	654,694	(70,505)	
		574,405	578,660	668,933	725,199	654,694	(70,505)	-10%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	1,164	5,000	-	-	-	
Premiums on Bonds Sold	485005	-	857	-	-	-	-	
		-	2,021	5,000	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		574,405	580,681	673,933	725,199	654,694	(70,505)	-10%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	470,000	490,000	595,000	666,706	627,220	(39,486)	
Bond Interest Expense	561002	104,405	88,660	73,933	58,493	27,474	(31,019)	
Issuance Costs	561006	-	1,999	5,000	-	-	-	
		574,405	580,659	673,933	725,199	654,694	(70,505)	-10%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		574,405	580,659	673,933	725,199	654,694	(70,505)	-10%
Net Revenues over/(under) Expenditures		-	22	(0)	-	-	(0)	

ICE ARENA - DEPRECIATION RES

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	778	1,056	709	-	-	-	
		778	1,056	709	-	-	-	0%
Total Revenues		778	1,056	709	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		778	1,056	709	-	-	-	

ICE ARENA - SODEXHO RESERVE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	2	-	-	19,000	19,000	-	
		2	-	-	19,000	19,000	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	126	195	232	-	-	-	
		126	195	232	-	-	-	0%
Total Revenues		129	195	232	19,000	19,000	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Building & Grounds Services	522104	-	785	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	2,015	1,276	3,205	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equipment/Furniture/Fixtures	531109	-	4,449	1,400	-	-	-	
		2,015	6,510	4,605	19,000	19,000	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Controlled assets	556000	-	1,882	4,500	-	-	-	
		-	1,882	4,500	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		2,015	8,391	9,105	19,000	19,000	-	0%
Net Revenues over/(under) Expenditures		(1,886)	(8,196)	(8,873)	-	-	-	

ICE ARENA - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	102,500	97,335	50,000	100,000	300,000	200,000	
Operating Transfer In - Intra	483002	109,720	50,000	46,911	-	-	-	
		212,220	147,335	96,911	100,000	300,000	200,000	200%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	133,836	150,000	-	-	-	
		-	133,836	150,000	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	23,463	-	-	-	-	
Settlement Reimbursement	481002	-	3,830	-	-	-	-	
		-	27,293	-	-	-	-	0%
Total Revenues		212,220	308,464	246,911	100,000	300,000	200,000	200%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
IT Services - External	522102	-	-	3,772	-	-	-	
Building & Grounds Services	522104	-	2,883	11,955	-	-	-	
Equipment/Furniture/Fixtures	531109	3,011	-	8,385	-	-	-	
		3,011	2,883	24,111	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	17,861	101,304	207,608	100,000	50,000	(50,000)	
Improvements Other than Bldgs	553000	-	19,123	-	-	-	-	
Vehicles, Equipment, Software	554000	49,983	94,500	23,451	-	250,000	250,000	
Controlled assets	556000	-	-	1,931	-	-	-	
		67,844	214,927	232,990	100,000	300,000	200,000	200%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	20,495	-	-	-	-	
Transfer Out-Intra	571200	109,720	50,000	46,911	-	-	-	
		109,720	70,495	46,911	-	-	-	0%
Total Expenditures		180,575	288,305	304,013	100,000	300,000	200,000	200%
Net Revenues over/(under) Expenditures		31,645	20,159	(57,102)	-	-	-	

PARAMOUNT THEATRE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	81,307	90,518	114,103	-	-	-	
		81,307	90,518	114,103	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	541	908	1,326	-	-	-	
		541	908	1,326	-	-	-	0%
Total Revenues		81,849	91,426	115,429	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	73,325	84,785	110,836	-	-	-	
Bond Interest Expense	561002	7,982	5,733	3,266	-	-	-	
		81,307	90,518	114,103	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		81,307	90,518	114,103	-	-	-	0%
Net Revenues over/(under) Expenditures		541	908	1,326	-	-	-	

PARAMOUNT - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	81,307	90,518	114,103	-	-	-	
		81,307	90,518	114,103	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	541	908	1,326	-	-	-	
		541	908	1,326	-	-	-	0%
Total Revenues		81,849	91,426	115,429	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	73,325	84,785	110,836	-	-	-	
Bond Interest Expense	561002	7,982	5,733	3,266	-	-	-	
		81,307	90,518	114,103	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		81,307	90,518	114,103	-	-	-	0%
Net Revenues over/(under) Expenditures		541	908	1,326	-	-	-	

U.S. Cellular Center & Doubletree by Hilton — FY 2019 FINANCIAL DETAIL

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues							
Taxes							
	-	-	-	-	-	-	0%
Licenses & Permits							
	-	-	-	-	-	-	0%
Intergovernmental Grants							
	-	-	-	-	-	-	0%
Charges for Services							
	19,450,177	21,481,494	19,502,718	21,452,001	20,552,625	(899,376)	-4%
Fines & Forfeits							
	-	-	-	-	-	-	0%
Transfers In							
	17,982,072	21,007,592	4,772,543	5,921,296	5,756,708	(164,588)	-3%
Proceeds of Long Term Liabilities							
	60,678	-	5,000	-	-	-	0%
Other Revenue							
	1,051,734	828,634	1,289,510	987,822	1,066,774	78,952	8%
Total Revenues	38,544,661	43,317,719	25,569,771	28,361,119	27,376,107	(985,012)	-3%
Expenditures							
Personal Services							
	-	-	-	-	-	-	0%
Discretionary Expenses							
	18,129,690	19,340,200	18,242,390	20,867,806	20,528,468	(339,338)	-2%
Fleet & Facilities							
	-	-	-	-	-	-	0%
Non-Discretionary Expenses							
	757,158	853,834	816,282	-	-	-	0%
Capital Outlay							
	73,565	2,070	27,827	-	-	-	0%
Debt Service							
	6,267,994	6,347,663	6,359,448	6,629,611	6,756,708	127,097	2%
Transfers Out							
	13,284,463	16,032,626	-	1,572,017	1,090,931	(481,086)	-31%
Total Expenditures	38,512,870	42,576,394	25,445,946	29,069,434	28,376,107	(693,327)	-2%
Net Revenues over/(under) Expenditures	31,792	741,325	123,824	(708,315)	(1,000,000)	(291,685)	

AIRPORT — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	5,025	8,300	14,116	4,400	38,640	34,240	
		5,025	8,300	14,116	4,400	38,640	34,240	778%
Intergovernmental Grants								
Federal Operating	421001	40,200	47,640	40,200	-	-	-	
Federal Capital	421003	6,840,597	1,774,646	1,590,821	7,290,899	10,585,570	3,294,671	
State Operating	422001	64,690	(13,296)	188,244	28,000	28,000	-	
State Capital	422002	954,269	-	649,900	325,000	200,000	(125,000)	
		7,899,756	1,808,990	2,469,165	7,643,899	10,813,570	3,169,671	41%
Charges for Services								
Printing & Duplicating of Form	431006	-	-	8	-	-	-	
Other Charges for Services	431010	23,530	22,850	28,324	35,000	18,500	(16,500)	
Admin Charges - External	431012	10,000	11,065	10,285	10,000	11,650	1,650	
Special Police Services	431101	385,820	389,718	404,126	420,029	430,610	10,581	
Daily Parking	431901	60,300	63,000	60,732	63,900	48,300	(15,600)	
Solid Waste Collection Fees	432001	15,180	15,280	15,380	15,200	15,200	-	
Common Use Janitorial, Mtc,	432202	377,751	388,741	418,839	406,710	418,900	12,190	
Common Use Electric	432203	106,964	114,144	131,928	140,406	144,600	4,194	
Terminal Service	432204	56,065	63,958	62,525	50,000	60,000	10,000	
Customer Facility Charge	432205	580,908	577,099	598,186	565,200	579,300	14,100	
Passenger Facility Charge	432206	2,316,348	2,155,291	2,351,085	2,357,600	2,363,100	5,500	
Special Police Services - TSA	432207	-	-	-	43,800	43,800	-	
Fuel Flowage Fee	432208	145,199	68,146	9,993	66,000	62,850	(3,150)	
Fuel Sales - External	432211	537,285	434,309	437,787	524,826	559,433	34,607	
		4,615,349	4,303,600	4,529,198	4,698,671	4,756,243	57,572	1%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	24,563	-	-	28,058,835	22,262,475	(5,796,361)	
		24,563	-	-	28,058,835	22,262,475	(5,796,361)	-21%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	16,069	12,457	(15,131)	5,000	5,000	-	
Land Rental	461000	819,877	717,419	622,533	620,266	620,766	500	
Building Rental	461001	2,312,928	2,478,017	2,584,733	2,453,453	2,871,950	418,497	
Other Rental	461002	9,982	4,595	3,225	7,000	3,500	(3,500)	
Landing Fees	461007	2,670,481	2,394,048	2,553,788	2,416,980	2,417,230	250	
Hangar Rent	461008	219,736	220,678	213,162	225,091	218,500	(6,591)	
FBO Rent	461009	292,756	293,363	293,680	422,500	530,430	107,930	
Parking Fees	461010	4,816,745	4,705,722	5,141,407	5,445,203	5,445,203	-	
Concession Fees - Restaurant	461011	512,363	513,322	549,643	533,054	550,500	17,446	
Concession Fees - Car Rental	461012	1,478,064	1,531,269	1,570,814	1,567,103	1,603,530	36,427	
Concession Fees - Advertising	461014	63,132	63,963	62,942	60,000	60,000	-	
Concession Fees - Misc	461015	62,602	46,323	49,396	52,000	41,640	(10,360)	
Apron Use Fee	461018	158,551	157,049	153,596	146,876	146,876	-	
Postage / Handling	471001	3,188	3,311	3,770	3,000	3,000	-	
Damage Recoveries	471004	10,726	-	-	1,000	1,000	-	
Other Miscellaneous Revenue	471005	20,059	19,538	33,141	18,300	19,130	830	
Cash Over (Under)	471007	1	0	-	-	-	-	
Interest / Div - Proprietary	481000	85,918	149,472	217,478	170,800	238,160	67,360	
Capital Contributions	481003	-	-	1,132,251	-	-	-	
Sale of Fixed Assets	482001	20,019	38,767	1,307,958	2,000	40,500	38,500	
		13,573,197	13,349,313	16,478,385	14,149,626	14,816,915	667,289	5%
Total Revenues		26,117,890	19,470,204	23,490,865	54,555,431	52,687,843	(1,867,589)	-3%
Expenditures								
Personal Services								
Regular Employees	511100	2,347,169	2,464,523	2,558,247	2,956,601	3,044,055	87,454	
Temporary/Seasonal Employees	511200	2,348	1,475	1,455	8,000	8,000	-	
Overtime	511300	165,750	127,769	139,077	165,997	168,233	2,236	
Other Special Pays	511400	75,407	73,676	100,973	76,064	100,325	24,261	
Leave Accrual	511500	32,493	14,814	1,308	5,000	5,000	-	
Group Insurance	512100	568,410	586,768	637,942	747,863	639,525	(108,338)	
Social Security Contributions	512200	189,344	193,859	209,737	239,787	247,033	7,246	
Retirement Contribution	512300	236,244	242,218	260,326	292,446	315,770	23,324	
Unemployment Compensation	512400	-	-	-	10,000	10,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Workers' Compensation	512500	95,680	92,841	118,750	154,912	160,484	5,572	
Other Employee Benefits	512600	105,935	94,226	89,169	98,338	91,340	(6,998)	
		3,818,778	3,892,168	4,116,982	4,755,008	4,789,765	34,757	1%
Discretionary Expenses								
Advertising & Marketing	521100	542,248	577,092	656,004	441,000	441,000	-	
Auditing & Accounting Services	521102	-	-	-	15,000	15,000	-	
Consulting & Technical Service	521104	157,523	55,786	99,704	1,584,219	78,000	(1,506,219)	
External Contracted Labor	521105	28,061	6,268	2,195	49,000	-	(49,000)	
Health Services	521106	1,073	588	600	3,000	1,000	(2,000)	
Legal Services	521107	16,540	18,121	15,252	15,500	15,500	-	
Other Professional Services	521108	365,662	403,737	260,232	308,000	308,000	-	
External Banking/Financial Fee	521109	85,888	102,409	105,445	125,000	125,000	-	
Security Services	521110	40,865	47,365	47,826	45,000	39,500	(5,500)	
Management Services	521111	546,438	626,148	695,969	418,650	372,171	(46,479)	
Computer Hardware	522100	2,075	1,616	992	2,500	2,000	(500)	
Computer Software Maintenance	522101	49,422	75,854	102,978	86,700	113,200	26,500	
IT Services - External	522102	2,875	34	-	3,000	-	(3,000)	
Radio Maintenance	522103	24	-	2,832	1,400	3,000	1,600	
Building & Grounds Services	522104	218,154	169,110	142,562	167,500	194,100	26,600	
Equip/Furniture/Fixtures Serv	522105	23,395	4,589	1,124	23,250	23,250	-	
Vehicles & Rolling Equip Serv	522106	37,745	26,973	17,459	30,000	30,000	-	
Fiber Optic Network	523101	-	231	-	-	-	-	
Landfill Fees	523102	27,606	26,672	22,694	25,000	25,000	-	
Recycling Fees	523104	(154)	(35)	(168)	-	-	-	
Phone Services	523107	36,564	38,450	39,177	37,580	37,580	-	
Water	523108	53,697	44,445	49,731	50,250	52,900	2,650	
Rental of Equip & Vehicles	524101	20,164	21,868	17,413	20,000	25,000	5,000	
Printing, Binding, & Duplicate	525102	831	515	680	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	2,899	5,573	3,022	3,000	3,500	500	
Awards & Recognition	531102	2,456	1,491	613	1,500	1,500	-	
Books & Subscriptions	531103	10,346	10,012	2,317	1,000	6,600	5,600	
Chemical Supplies	531104	5,115	11,798	8,054	7,000	8,500	1,500	
Cleaning & Janitorial Supplies	531105	60,338	65,079	70,477	68,000	75,000	7,000	
Computer Supplies	531106	12,147	6,221	1,641	4,000	4,000	-	
Equipment/Furniture/Fixtures	531109	27,445	34,704	44,890	63,114	55,700	(7,414)	
Landscaping Materials	531112	8,471	11,794	15,680	15,000	20,000	5,000	
Miscellaneous Supplies	531114	1,486	1,241	1,653	1,200	1,200	-	
Office Supplies	531116	9,566	8,880	6,377	8,000	8,000	-	
Paint Supplies	531117	16,117	2,851	137	2,500	1,000	(1,500)	
Shop Supplies	531119	35,133	43,686	10,324	35,700	11,000	(24,700)	
Sign & Signal Supplies	531120	1,043	6,484	1,614	4,000	2,000	(2,000)	
Street & Sewer Materials	531121	80,908	21,314	84,765	80,000	80,000	-	
Uniforms	531123	8,236	6,703	5,988	11,640	11,640	-	
Personal Protective Gear	531124	21,096	10,320	12,968	10,000	12,000	2,000	
Kerosene	532102	174	-	-	200	200	-	
LP Gas	532103	-	-	153	600	600	-	
Oil	532104	2,668	2,422	1,942	3,000	3,000	-	
Other Fuel	532105	-	-	-	82,100	125,000	42,900	
Other Lubricants	532106	-	-	948	1,000	1,000	-	
Building & Grounds Supplies	533100	102,541	123,180	151,594	80,000	110,000	30,000	
Equip/Furniture/Fixtures Parts	533101	18,688	22,629	14,192	14,000	14,000	-	
Vehicle & Rolling Equip Parts	533102	53,751	42,825	20,885	45,000	30,000	(15,000)	
Tires & Tubes	533103	15,107	16,253	4,008	18,000	15,000	(3,000)	
Runway Maintenance	533104	80,892	34,667	47,090	45,000	48,000	3,000	
Jetway Maintenance	533105	15,708	7,736	15,412	15,000	15,000	-	
Moving Costs	541104	19,216	-	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	(552)	-	-	-	-	-	
Conferences, Training, Travel	542102	61,857	45,253	78,985	75,450	81,200	5,750	
Dues & Memberships	542103	41,007	61,802	94,388	70,625	74,890	4,265	
Licensing Fees	542106	-	-	180	-	-	-	
Miscellaneous Costs	542107	(3,268)	7,599	10,989	8,000	14,100	6,100	
Postage & Freight	542108	3,950	3,972	4,383	4,000	3,000	(1,000)	
Recording/Filing Fees/Permits	542110	1,030	1,159	2,366	-	-	-	
Mileage Reimbursement	542111	193	1,212	430	500	500	-	
		2,972,456	2,866,692	2,999,165	4,230,678	2,739,331	(1,491,347)	-35%
Fleet & Facilities								
City Fleet Services	522108	2,576	5,800	-	4,500	-	(4,500)	
Rental of Land & Buildings	524100	1,000	3,000	1,000	1,000	1,000	-	
		3,576	8,800	1,000	5,500	1,000	(4,500)	-82%
Non-Discretionary Expenses								
City Accounting Services	521113	53,404	49,670	52,983	66,218	66,218	-	
Electricity	523100	496,953	465,026	575,933	525,000	630,300	105,300	
Natural Gas	523103	82,407	50,254	49,521	60,000	60,000	-	
Liability Insurance	525104	58,067	70,532	67,748	70,500	72,615	2,115	
Property Insurance	525107	83,665	101,016	95,876	131,567	159,822	28,255	
Vehicle Insurance	525108	13,500	13,200	16,800	16,800	19,200	2,400	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Diesel Fuel	532100	69,076	60,609	58,854	75,000	75,000	-	
Gasoline Fuel	532101	522,822	396,698	405,464	464,320	465,200	880	
		1,379,894	1,207,006	1,323,178	1,409,405	1,548,355	138,950	10%
Capital Outlay								
Land	551000	105,354	7,451	101,914	118,609	245,000	126,391	
Buildings	552000	9,712,830	10,704,407	4,495,680	21,797,661	13,114,142	(8,683,519)	
Improvements Other than Bldgs	553000	5,215,588	2,084,641	2,401,429	4,499,500	11,743,000	7,243,500	
Vehicles, Equipment, Software	554000	117,677	387,133	1,654,456	771,200	1,411,113	639,913	
Controlled assets	556000	14,922	18,023	19,107	24,500	12,400	(12,100)	
		15,166,371	13,201,654	8,672,586	27,211,470	26,525,655	(685,815)	-3%
Debt Service								
Bond Principal	561000	23,902	-	-	-	-	-	
Bond Interest Expense	561002	661	-	-	-	-	-	
		24,563	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	24,563	-	-	28,058,835	22,262,475	(5,796,361)	
		24,563	-	-	28,058,835	22,262,475	(5,796,361)	-21%
Total Expenditures		23,390,201	21,176,319	17,112,912	65,670,896	57,866,581	(7,804,316)	-12%
Net Revenues over/(under) Expenditures		2,727,689	(1,706,115)	6,377,953	(11,115,465)	(5,178,738)	5,936,727	

AIRPORT - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	5,025	8,300	14,116	4,400	38,640	34,240	
		5,025	8,300	14,116	4,400	38,640	34,240	778%
Intergovernmental Grants								
Federal Operating	421001	40,200	47,640	40,200	-	-	-	
State Operating	422001	64,690	(13,296)	188,244	28,000	28,000	-	
		104,890	34,344	228,444	28,000	28,000	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	-	-	8	-	-	-	
Other Charges for Services	431010	23,530	22,850	28,324	35,000	18,500	(16,500)	
Admin Charges - External	431012	10,000	11,065	10,285	10,000	11,650	1,650	
Special Police Services	431101	385,820	389,718	404,126	420,029	430,610	10,581	
Daily Parking	431901	60,300	63,000	60,732	63,900	48,300	(15,600)	
Solid Waste Collection Fees	432001	15,180	15,280	15,380	15,200	15,200	-	
Common Use Janitorial, Mtc,	432202	377,751	388,741	418,839	406,710	418,900	12,190	
Common Use Electric	432203	106,964	114,144	131,928	140,406	144,600	4,194	
Terminal Service	432204	56,065	63,958	62,525	50,000	60,000	10,000	
Customer Facility Charge	432205	580,908	577,099	598,186	565,200	579,300	14,100	
Passenger Facility Charge	432206	2,316,348	2,155,291	2,351,085	2,357,600	2,363,100	5,500	
Special Police Services - TSA	432207	-	-	-	43,800	43,800	-	
Fuel Flowage Fee	432208	145,199	68,146	9,993	66,000	62,850	(3,150)	
Fuel Sales - External	432211	537,285	434,309	437,787	524,826	559,433	34,607	
		4,615,349	4,303,600	4,529,198	4,698,671	4,756,243	57,572	1%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	16,069	12,457	(15,131)	5,000	5,000	-	
Land Rental	461000	819,877	717,419	622,533	620,266	620,766	500	
Building Rental	461001	2,312,928	2,478,017	2,584,733	2,453,453	2,871,950	418,497	
Other Rental	461002	9,982	4,595	3,225	7,000	3,500	(3,500)	
Landing Fees	461007	2,670,481	2,394,048	2,553,788	2,416,980	2,417,230	250	
Hangar Rent	461008	219,736	220,678	213,162	225,091	218,500	(6,591)	
FBO Rent	461009	292,756	293,363	293,680	422,500	530,430	107,930	
Parking Fees	461010	4,816,745	4,705,722	5,141,407	5,445,203	5,445,203	-	
Concession Fees - Restaurant	461011	512,363	513,322	549,643	533,054	550,500	17,446	
Concession Fees - Car Rental	461012	1,478,064	1,531,269	1,570,814	1,567,103	1,603,530	36,427	
Concession Fees - Advertising	461014	63,132	63,963	62,942	60,000	60,000	-	
Concession Fees - Misc	461015	62,602	46,323	49,396	52,000	41,640	(10,360)	
Apron Use Fee	461018	158,551	157,049	153,596	146,876	146,876	-	
Postage / Handling	471001	3,188	3,311	3,770	3,000	3,000	-	
Damage Recoveries	471004	10,726	-	-	1,000	1,000	-	
Other Miscellaneous Revenue	471005	20,059	19,538	25,845	18,300	19,130	830	
Cash Over (Under)	471007	1	0	-	-	-	-	
Interest / Div - Proprietary	481000	85,918	149,472	217,478	170,800	238,160	67,360	
Sale of Fixed Assets	482001	20,019	38,767	1,307,958	2,000	40,500	38,500	
		13,573,197	13,349,313	15,338,838	14,149,626	14,816,915	667,289	5%
Total Revenues		18,298,461	17,695,558	20,110,597	18,880,697	19,639,798	759,101	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,347,169	2,464,523	2,558,247	2,956,601	3,044,055	87,454	
Temporary/Seasonal Employees	511200	2,348	1,475	1,455	8,000	8,000	-	
Overtime	511300	165,750	127,769	139,077	165,997	168,233	2,236	
Other Special Pays	511400	75,407	73,676	100,973	76,064	100,325	24,261	
Leave Accrual	511500	32,493	14,814	1,308	5,000	5,000	-	
Group Insurance	512100	568,410	586,768	637,942	747,863	639,525	(108,338)	
Social Security Contributions	512200	189,344	193,859	209,737	239,787	247,033	7,246	
Retirement Contribution	512300	236,244	242,218	260,326	292,446	315,770	23,324	
Unemployment Compensation	512400	-	-	-	10,000	10,000	-	
Workers' Compensation	512500	95,680	92,841	118,750	154,912	160,484	5,572	
Other Employee Benefits	512600	105,935	94,226	89,169	98,338	91,340	(6,998)	
		3,818,778	3,892,168	4,116,982	4,755,008	4,789,765	34,757	1%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Discretionary Expenses								
Advertising & Marketing	521100	542,248	577,092	656,004	441,000	441,000	-	
Auditing & Accounting Services	521102	-	-	-	15,000	15,000	-	
Consulting & Technical Service	521104	62,066	55,786	99,704	65,000	78,000	13,000	
External Contracted Labor	521105	28,061	6,268	2,195	49,000	-	(49,000)	
Health Services	521106	1,073	588	600	3,000	1,000	(2,000)	
Legal Services	521107	16,540	18,121	15,252	15,500	15,500	-	
Other Professional Services	521108	260,903	403,737	260,232	308,000	308,000	-	
External Banking/Financial Fee	521109	85,888	102,409	105,445	125,000	125,000	-	
Security Services	521110	40,865	47,365	47,826	45,000	39,500	(5,500)	
Management Services	521111	546,438	626,148	695,969	418,650	372,171	(46,479)	
Computer Hardware	522100	2,075	1,616	992	2,500	2,000	(500)	
Computer Software Maintenance	522101	49,422	75,854	102,978	86,700	113,200	26,500	
IT Services - External	522102	2,875	34	-	3,000	-	(3,000)	
Radio Maintenance	522103	24	-	2,832	1,400	3,000	1,600	
Building & Grounds Services	522104	218,154	169,110	142,562	167,500	194,100	26,600	
Equip/Furniture/Fixtures Serv	522105	23,395	4,589	1,124	23,250	23,250	-	
Vehicles & Rolling Equip Serv	522106	37,745	26,973	17,459	30,000	30,000	-	
Fiber Optic Network	523101	-	231	-	-	-	-	
Landfill Fees	523102	27,606	26,672	22,694	25,000	25,000	-	
Recycling Fees	523104	(154)	(35)	(168)	-	-	-	
Phone Services	523107	36,564	38,450	39,177	37,580	37,580	-	
Water	523108	53,697	44,445	49,731	50,250	52,900	2,650	
Rental of Equip & Vehicles	524101	20,164	21,868	17,413	20,000	25,000	5,000	
Printing, Binding, & Duplicate	525102	831	515	680	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	2,899	5,573	3,022	3,000	3,500	500	
Awards & Recognition	531102	2,456	1,491	613	1,500	1,500	-	
Books & Subscriptions	531103	10,346	10,012	2,317	1,000	6,600	5,600	
Chemical Supplies	531104	5,115	11,798	8,054	7,000	8,500	1,500	
Cleaning & Janitorial Supplies	531105	60,338	65,079	70,477	68,000	75,000	7,000	
Computer Supplies	531106	12,147	6,221	1,641	4,000	4,000	-	
Equipment/Furniture/Fixtures	531109	27,445	34,704	44,890	63,114	55,700	(7,414)	
Landscaping Materials	531112	8,471	11,794	15,680	15,000	20,000	5,000	
Miscellaneous Supplies	531114	1,486	1,241	1,653	1,200	1,200	-	
Office Supplies	531116	9,566	8,880	6,377	8,000	8,000	-	
Paint Supplies	531117	16,117	2,851	137	2,500	1,000	(1,500)	
Shop Supplies	531119	35,133	43,686	10,324	35,700	11,000	(24,700)	
Sign & Signal Supplies	531120	1,043	6,484	1,614	4,000	2,000	(2,000)	
Street & Sewer Materials	531121	80,908	21,314	84,765	80,000	80,000	-	
Uniforms	531123	8,236	6,703	5,988	11,640	11,640	-	
Personal Protective Gear	531124	21,096	10,320	12,968	10,000	12,000	2,000	
Kerosene	532102	174	-	-	200	200	-	
LP Gas	532103	-	-	153	600	600	-	
Oil	532104	2,668	2,422	1,942	3,000	3,000	-	
Other Fuel	532105	-	-	-	82,100	125,000	42,900	
Other Lubricants	532106	-	-	948	1,000	1,000	-	
Building & Grounds Supplies	533100	102,541	123,180	151,594	80,000	110,000	30,000	
Equip/Furniture/Fixtures Parts	533101	18,688	22,629	14,192	14,000	14,000	-	
Vehicle & Rolling Equip Parts	533102	53,751	42,825	20,885	45,000	30,000	(15,000)	
Tires & Tubes	533103	15,107	16,253	4,008	18,000	15,000	(3,000)	
Runway Maintenance	533104	80,892	34,667	47,090	45,000	48,000	3,000	
Jetway Maintenance	533105	15,708	7,736	15,412	15,000	15,000	-	
Moving Costs	541104	19,216	-	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	(552)	-	-	-	-	-	
Conferences, Training, Travel	542102	61,857	45,253	78,985	75,450	81,200	5,750	
Dues & Memberships	542103	41,007	61,802	94,388	70,625	74,890	4,265	
Licensing Fees	542106	-	-	180	-	-	-	
Miscellaneous Costs	542107	(3,268)	7,599	10,989	8,000	14,100	6,100	
Postage & Freight	542108	3,950	3,972	4,383	4,000	3,000	(1,000)	
Recording/Filing Fees/Permits	542110	1,030	1,159	2,366	-	-	-	
Mileage Reimbursement	542111	193	1,212	430	500	500	-	
		2,772,240	2,866,692	2,999,165	2,711,459	2,739,331	27,872	1%
Fleet & Facilities								
City Fleet Services	522108	2,576	5,800	-	4,500	-	(4,500)	
Rental of Land & Buildings	524100	1,000	3,000	1,000	1,000	1,000	-	
		3,576	8,800	1,000	5,500	1,000	(4,500)	-82%
Non-Discretionary Expenses								
City Accounting Services	521113	53,404	49,670	52,983	66,218	66,218	-	
Electricity	523100	496,953	465,026	575,933	525,000	630,300	105,300	
Natural Gas	523103	82,407	50,254	49,521	60,000	60,000	-	
Liability Insurance	525104	58,067	70,532	67,748	70,500	72,615	2,115	
Property Insurance	525107	83,665	101,016	95,876	131,567	159,822	28,255	
Vehicle Insurance	525108	13,500	13,200	16,800	16,800	19,200	2,400	
Diesel Fuel	532100	69,076	60,609	58,854	75,000	75,000	-	
Gasoline Fuel	532101	522,822	396,698	405,464	464,320	465,200	880	
		1,379,894	1,207,006	1,323,178	1,409,405	1,548,355	138,950	10%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Capital Outlay								
Vehicles, Equipment, Software	554000	117,677	387,133	1,654,456	771,200	1,411,113	639,913	
Controlled assets	556000	14,922	18,023	19,107	24,500	12,400	(12,100)	
		132,599	405,156	1,673,564	795,700	1,423,513	627,813	79%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	24,563	-	-	28,058,835	22,262,475	(5,796,361)	
		24,563	-	-	28,058,835	22,262,475	(5,796,361)	-21%
Total Expenditures		8,131,650	8,379,821	10,113,890	37,735,907	32,764,439	(4,971,469)	-13%
Net Revenues over/(under) Expenditures		10,166,811	9,315,737	9,996,707	(18,855,210)	(13,124,641)	5,730,570	

AIRPORT - DEBT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	24,563	-	-	-	-	-	
		24,563	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		24,563	-	-	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	23,902	-	-	-	-	-	
Bond Interest Expense	561002	661	-	-	-	-	-	
		24,563	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		24,563	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

AIRPORT - DEPRECIATION RESERVE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	7,739,745	7,945,903	206,157	
		-	-	-	7,739,745	7,945,903	206,157	3%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		-	-	-	7,739,745	7,945,903	206,157	3%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	7,739,745	7,945,903	206,157	

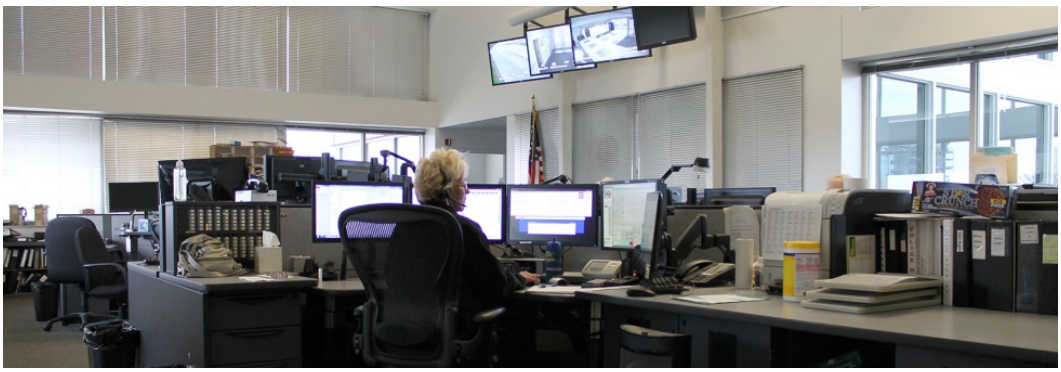
AIRPORT - CONSTRUCTION

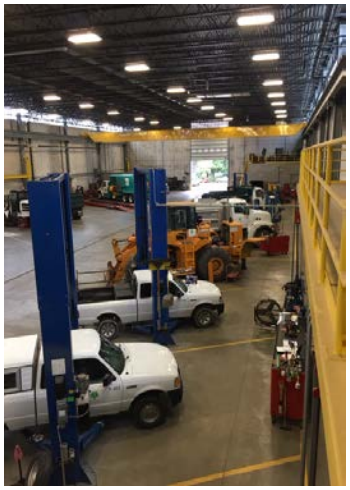
FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	6,840,597	1,774,646	1,590,821	7,290,899	10,585,570	3,294,671	
State Capital	422002	954,269	-	649,900	325,000	200,000	(125,000)	
		7,794,866	1,774,646	2,240,721	7,615,899	10,785,570	3,169,671	42%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	20,319,090	14,316,572	(6,002,518)	
		-	-	-	20,319,090	14,316,572	(6,002,518)	-30%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	7,296	-	-	-	
Capital Contributions	481003	-	-	1,132,251	-	-	-	
		-	-	1,139,547	-	-	-	0%
Total Revenues		7,794,866	1,774,646	3,380,268	27,934,989	25,102,142	(2,832,847)	-10%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting & Technical Service	521104	95,457	-	-	1,519,219	-	(1,519,219)	
Other Professional Services	521108	104,758	-	-	-	-	-	
		200,216	-	-	1,519,219	-	(1,519,219)	-100%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	105,354	7,451	101,914	118,609	245,000	126,391	
Buildings	552000	9,712,830	10,704,407	4,495,680	21,797,661	13,114,142	(8,683,519)	
Improvements Other than Bldgs	553000	5,215,588	2,084,641	2,401,429	4,499,500	11,743,000	7,243,500	
		15,033,772	12,796,498	6,999,022	26,415,770	25,102,142	(1,313,628)	-5%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		15,233,988	12,796,498	6,999,022	27,934,989	25,102,142	(2,832,847)	-10%
Net Revenues over/(under) Expenditures		(7,439,122)	(11,021,852)	(3,618,754)	-	-	-	

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by a city department or agency to other city departments or agencies on a cost reimbursement basis.





INTERNAL SERVICE FUND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	25,150	-	1,305	-	-	-	
State Operating	422001	199	341	174	-	-	-	
		25,348	341	1,479	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	1,718	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	19,568,027	19,807,508	19,734,602	21,354,100	21,406,515	52,415	
Admin Charges - Commissions	431011	319,055	314,293	282,529	-	-	-	
Admin Charges - External	431012	1,020,519	1,169,098	1,367,213	1,343,472	1,368,704	25,232	
FMS Environmental Svcs Charges	431013	575,990	573,563	553,438	514,500	174,563	(339,938)	
Vending Sales	431301	617	594	555	-	-	-	
Sale of Recycleable	432002	-	1,784	-	-	-	-	
		21,485,925	21,866,840	21,938,336	23,212,072	22,949,782	(262,290)	-1%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,209,264	1,560,648	448,942	288,594	551,825	263,232	
Operating Transfer In - Intra	483002	1,815,477	1,049,968	875,904	794,552	869,232	74,680	
		3,024,740	2,610,616	1,324,846	1,083,146	1,421,057	337,912	31%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	-	-	(9,153)	-	-	-	
Building Rental	461001	2,095,322	2,069,870	2,054,248	2,159,848	3,190,689	1,030,841	
Contributions & Donations	471002	2,630,060	452,297	262,873	-	100,000	100,000	
Damage Recoveries	471004	55,590	125,610	203,965	-	-	-	
Other Miscellaneous Revenue	471005	1,149,239	97,330	728,674	-	-	-	
Insurance Premiums	471006	23,517,392	23,798,170	25,968,932	28,186,497	25,302,377	(2,884,120)	
Interest / Div - Proprietary	481000	111,093	180,690	280,277	30,877	3,000	(27,877)	
Capital Contributions	481003	195,004	-	-	-	-	-	
Sale of Fixed Assets	482001	419,000	7,550	1,500	-	-	-	
		30,172,700	26,731,517	29,491,316	30,377,222	28,596,066	(1,781,157)	-6%
Total Revenues		54,708,714	51,209,314	52,755,977	54,672,440	52,966,905	(1,705,535)	-3%
Expenditures								
Personal Services								
Regular Employees	511100	4,668,534	4,645,690	4,671,037	5,135,653	5,245,795	110,142	
Temporary/Seasonal Employees	511200	76	-	-	-	-	-	
Overtime	511300	107,393	90,535	195,388	103,982	123,982	20,000	
Other Special Pays	511400	91,346	91,417	88,418	83,780	79,140	(4,640)	
Leave Accrual	511500	(2,271)	5,256	4,461	-	-	-	
Group Insurance	512100	1,218,767	1,142,145	1,206,556	1,444,327	1,222,191	(222,136)	
Social Security Contributions	512200	358,424	354,305	380,964	406,632	415,128	8,496	
Retirement Contribution	512300	430,348	423,386	455,336	474,670	512,256	37,586	
Unemployment Compensation	512400	7,525	8,320	17,869	-	-	-	
Workers' Compensation	512500	4,365,503	1,800,311	810,463	2,419,145	1,918,777	(500,368)	
Other Employee Benefits	512600	16,108	20,706	(10,915)	25,564	13,462	(12,102)	
		11,261,754	8,582,069	7,819,576	10,093,754	9,530,731	(563,022)	-6%
Discretionary Expenses								
Advertising & Marketing	521100	264	3,893	2,996	500	200	(300)	
Consulting Services	521103	63,100	15,000	-	-	-	-	
Consulting & Technical Service	521104	3,770	62,849	68,150	149,720	113,986	(35,734)	
External Contracted Labor	521105	4,141	9,316	2,277	-	-	-	
Health Services	521106	22,593,533	19,366,272	18,427,609	24,558,745	21,995,290	(2,563,455)	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	1,493,801	1,055,062	1,285,573	1,537,209	1,786,803	249,594	
External Banking/Financial Fee	521109	29	-	-	-	-	-	
Security Services	521110	7,490	2,328	7,369	-	-	-	
Computer Hardware	522100	4,927	4,438	59,918	40,500	41,000	500	
Computer Software Maintenance	522101	140,912	165,381	152,556	181,105	179,905	(1,200)	
IT Services - External	522102	33,840	56,555	31,437	35,470	37,000	1,530	
Radio Maintenance	522103	298,679	559,793	653,950	776,421	801,885	25,463	
Building & Grounds Services	522104	184,734	287,076	256,292	100,000	102,210	2,210	
Equip/Furniture/Fixtures Serv	522105	22,318	26,435	40,533	30,285	29,285	(1,000)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Vehicles & Rolling Equip Serv	522106	627,708	1,020,785	1,011,215	625,681	635,631	9,950	
Fiber Optic Network	523101	789	-	-	-	-	-	
Landfill Fees	523102	6,109	8,056	5	5,700	5,100	(600)	
Recycling Fees	523104	121	1,404	2,034	300	900	600	
Phone Services	523107	35,829	36,528	96,291	38,630	39,050	420	
Rental of Equip & Vehicles	524101	1,707	4,268	3,496	1,500	1,500	-	
Printing, Binding, & Duplicate	525102	68,949	5,962	3,145	74,400	9,100	(65,300)	
Other Insurance	525105	236,607	293,975	275,819	347,679	231,500	(116,179)	
Ammunition, Targets, & Firearm	531100	99	-	161	-	-	-	
Awards & Recognition	531102	1,043	59	48	120	120	-	
Books & Subscriptions	531103	1,398	1,866	6,738	4,500	10,500	6,000	
Chemical Supplies	531104	11,122	10,167	8,784	5,910	5,910	-	
Cleaning & Janitorial Supplies	531105	76,079	89,234	65,261	-	-	-	
Computer Supplies	531106	1,902	22	106	11,200	11,200	-	
Equipment/Furniture/Fixtures	531109	44,956	61,333	88,197	66,600	63,100	(3,500)	
Landscaping Materials	531112	216	-	-	-	-	-	
Miscellaneous Supplies	531114	-	-	-	1,900	1,900	-	
Office Supplies	531116	11,571	9,489	7,667	15,900	15,500	(400)	
Paint Supplies	531117	2,100	4,136	3,269	-	-	-	
Program Supplies	531118	354	5,869	5,281	5,000	5,000	-	
Shop Supplies	531119	46,622	40,806	37,324	61,000	60,600	(400)	
Sign & Signal Supplies	531120	255	-	1,305	500	100	(400)	
Uniforms	531123	15,759	20,920	16,127	24,540	24,540	-	
Personal Protective Gear	531124	1,496	981	1,426	2,000	1,800	(200)	
Kerosene	532102	51	-	-	110	50	(60)	
LP Gas	532103	2,440	2,762	3,779	-	-	-	
Oil	532104	648	2	94	1,500	150	(1,350)	
Other Fuel	532105	36	-	107	-	-	-	
Other Lubricants	532106	1,580	-	8	500	100	(400)	
Building & Grounds Supplies	533100	133,254	127,276	196,236	431,000	443,600	12,600	
Equip/Furniture/Fixtures Parts	533101	10,219	7,542	6,375	1,000	400	(600)	
Vehicle & Rolling Equip Parts	533102	1,464,100	1,855,062	1,750,951	1,509,409	1,703,409	194,000	
Tires & Tubes	533103	34,649	35,443	31,230	40,000	32,000	(8,000)	
Grants & Contributions	541106	36,400	32,642	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	-	-	233	-	-	-	
Conferences, Training, Travel	542102	21,466	19,807	42,732	46,950	49,450	2,500	
Dues & Memberships	542103	4,952	2,997	2,795	4,060	4,060	-	
Settlement	542105	(140,916)	192,078	1,350,868	647,986	700,000	52,014	
Licensing Fees	542106	672	-	1,578	500	500	-	
Miscellaneous Costs	542107	305,928	169,630	119,110	64,475	56,500	(7,975)	
Postage & Freight	542108	281	3,225	459	4,800	4,700	(100)	
Recording/Filing Fees/Permits	542110	1,250	1,119	980	-	-	-	
Mileage Reimbursement	542111	795	130	-	2,700	2,700	-	
Bad Debt Expense	542114	106,263	(10,103)	671	-	-	-	
		28,028,396	25,669,870	26,130,564	31,468,006	29,218,234	(2,249,772)	-7%
Fleet & Facilities								
City Facility Maint Services	522107	3,041	10,978	13,068	7,775	7,700	(75)	
City Fleet Services	522108	34,773	49,871	34,669	39,993	40,763	770	
Rental of Land & Buildings	524100	357,706	342,337	309,759	330,592	329,907	(685)	
City Fleet Rental Charges	524102	17,870	21,233	24,651	29,698	33,496	3,798	
		413,390	424,419	382,148	408,058	411,866	3,808	1%
Non-Discretionary Expenses								
City Accounting Services	521113	317,832	317,832	351,789	351,789	412,924	61,135	
City Inter Department Charges	521114	338,221	357,782	377,850	366,886	333,527	(33,359)	
City Information Tech Services	522109	249,917	225,858	243,471	258,188	315,710	57,521	
Electricity	523100	284,417	306,404	340,604	307,634	514,634	207,000	
Natural Gas	523103	118,502	74,425	63,208	155,900	210,400	54,500	
Liability Insurance	525104	366,215	389,979	326,063	354,543	388,123	33,580	
Property Insurance	525107	1,777,693	1,716,139	1,695,451	1,690,848	1,967,105	276,257	
Vehicle Insurance	525108	20,296	18,609	19,313	16,544	16,594	50	
Diesel Fuel	532100	1,821,815	1,095,153	1,198,158	1,551,827	1,551,827	-	
Gasoline Fuel	532101	967,090	653,955	748,279	829,879	829,879	-	
		6,261,999	5,156,136	5,364,188	5,884,038	6,540,722	656,684	11%
Capital Outlay								
Buildings	552000	-	-	313,353	695,000	315,000	(380,000)	
Vehicles, Equipment, Software	554000	7,822,446	5,266,824	4,666,984	5,330,000	5,646,000	316,000	
Controlled assets	556000	71,901	35,200	27,149	17,991	17,991	-	
		7,894,347	5,302,024	5,007,487	6,042,991	5,978,991	(64,000)	-1%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,730,352	775,567	773,653	695,287	754,542	59,255	
Transfer Out-Intra	571200	1,815,477	1,049,968	875,904	794,552	869,232	74,680	
		3,545,829	1,825,535	1,649,557	1,489,839	1,623,774	133,935	9%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Total Expenditures	57,405,715	46,960,053	46,353,519	55,386,686	53,304,319	(2,082,367)	-4%
Net Revenues over/(under) Expenditures	(2,697,001)	4,249,261	6,402,457	(714,246)	(337,414)	376,832	

JOINT COMMUNICATIONS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	881	-	-	-	
State Operating	422001	-	-	117	-	-	-	
		-	-	998	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,149,453	3,175,876	3,236,745	3,147,007	3,184,068	37,062	
Admin Charges - Commissions	431011	-	2,376	2,376	-	-	-	
Admin Charges - External	431012	350,050	545,141	613,682	689,626	715,289	25,663	
		3,499,503	3,723,393	3,852,803	3,836,632	3,899,357	62,725	2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	348,993	-	-	-	-	-	
		348,993	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	2,669	-	-	-	-	
Other Miscellaneous Revenue	471005	-	-	30	-	-	-	
Interest / Div - Proprietary	481000	3,893	6,971	12,195	3,000	3,000	-	
Capital Contributions	481003	168,138	-	-	-	-	-	
Sale of Fixed Assets	482001	18,000	-	-	-	-	-	
		190,031	9,640	12,225	3,000	3,000	-	0%
Total Revenues		4,038,527	3,733,033	3,866,027	3,839,632	3,902,357	62,725	2%
Expenditures								
Personal Services								
Regular Employees	511100	1,411,164	1,455,058	1,457,591	1,544,794	1,582,966	38,172	
Overtime	511300	48,334	74,571	169,248	58,666	78,666	20,000	
Other Special Pays	511400	26,952	29,389	33,788	27,450	31,620	4,170	
Leave Accrual	511500	(5,526)	3,069	4,867	-	-	-	
Group Insurance	512100	331,220	336,806	373,059	449,933	399,019	(50,914)	
Social Security Contributions	512200	109,756	114,029	126,836	124,766	127,938	3,172	
Retirement Contribution	512300	132,252	137,236	151,419	145,642	157,872	12,230	
Workers' Compensation	512500	6,932	6,386	6,818	7,255	7,288	33	
Other Employee Benefits	512600	2,459	5,140	(1,589)	1,631	1,663	32	
		2,063,542	2,161,685	2,322,037	2,360,137	2,387,032	26,895	1%
Discretionary Expenses								
Advertising & Marketing	521100	-	264	674	-	-	-	
Health Services	521106	184	144	168	-	-	-	
Other Professional Services	521108	5,143	7,669	-	10,000	10,000	-	
Security Services	521110	874	1,036	1,143	-	-	-	
Computer Hardware	522100	2,881	4,438	59,918	40,000	40,000	-	
Computer Software Maintenance	522101	128,661	162,583	150,301	165,995	165,995	-	
IT Services - External	522102	2,671	28,976	2,923	-	-	-	
Radio Maintenance	522103	298,788	559,058	653,222	775,421	801,085	25,663	
Building & Grounds Services	522104	524	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	534	-	633	3,000	3,000	-	
Vehicles & Rolling Equip Serv	522106	1,324	-	-	-	-	-	
Phone Services	523107	27,260	27,697	87,092	30,000	30,000	-	
Printing, Binding, & Duplicate	525102	228	1,104	522	1,200	1,200	-	
Awards & Recognition	531102	1,007	36	18	-	-	-	
Books & Subscriptions	531103	-	554	350	500	500	-	
Cleaning & Janitorial Supplies	531105	-	108	-	-	-	-	
Computer Supplies	531106	1,258	-	-	10,000	10,000	-	
Equipment/Furniture/Fixtures	531109	13,833	33,954	47,242	49,600	49,600	-	
Miscellaneous Supplies	531114	-	-	-	1,500	1,500	-	
Office Supplies	531116	7,830	6,194	4,456	12,000	12,000	-	
Shop Supplies	531119	-	-	2,593	-	-	-	
Sign & Signal Supplies	531120	-	-	1,070	-	-	-	
Uniforms	531123	1,228	6,897	3,112	10,000	10,000	-	
Personal Protective Gear	531124	73	44	80	-	-	-	
Building & Grounds Supplies	533100	15	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	98	1,015	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Conferences, Training, Travel	542102	12,095	10,578	26,234	19,000	19,000	-	
Dues & Memberships	542103	1,666	1,091	1,091	1,000	1,000	-	
Miscellaneous Costs	542107	-	1,584	-	5,000	5,000	-	
Postage & Freight	542108	90	121	221	4,000	4,000	-	
Mileage Reimbursement	542111	91	-	-	2,600	2,600	-	
Bad Debt Expense	542114	57	-	-	-	-	-	
		508,411	855,145	1,043,060	1,140,816	1,166,480	25,663	2%
Fleet & Facilities								
Rental of Land & Buildings	524100	59,056	60,828	62,975	64,532	64,532	-	
		59,056	60,828	62,975	64,532	64,532	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	28,968	28,968	32,064	32,064	36,869	4,805	
City Inter Department Charges	521114	102,860	107,797	113,837	112,063	99,252	(12,811)	
City Information Tech Services	522109	81,143	76,618	84,821	99,353	113,359	14,006	
Electricity	523100	17,800	20,440	22,872	22,000	24,000	2,000	
Natural Gas	523103	190	156	169	-	-	-	
Liability Insurance	525104	5,660	6,423	5,497	6,462	8,629	2,167	
Gasoline Fuel	532101	1,424	912	819	2,204	2,204	-	
		238,044	241,315	260,079	274,146	284,313	10,167	4%
Capital Outlay								
Vehicles, Equipment, Software	554000	499,450	162,795	-	-	-	-	
Controlled assets	556000	3,433	1,727	1,417	-	-	-	
		502,884	164,522	1,417	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	348,993	-	-	-	-	-	
		348,993	-	-	-	-	-	0%
Total Expenditures		3,720,930	3,483,495	3,689,569	3,839,632	3,902,357	62,725	2%
Net Revenues over/(under) Expenditures		317,597	249,537	176,458	-	-	(0)	

JOINT COMMUNCATIONS - OPERATIONS FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	881	-	-	-	
State Operating	422001	-	-	117	-	-	-	
		-	-	998	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,149,453	3,175,876	3,236,745	3,147,007	3,184,068	37,062	
Admin Charges - External	431012	350,050	536,538	604,838	689,626	715,289	25,663	
		3,499,503	3,712,414	3,841,583	3,836,632	3,899,357	62,725	2%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	348,993	-	-	-	-	-	
		348,993	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	2,669	-	-	-	-	
Other Miscellaneous Revenue	471005	-	-	30	-	-	-	
Interest / Div - Proprietary	481000	3,893	6,971	12,195	3,000	3,000	-	
		3,893	9,640	12,225	3,000	3,000	-	0%
Total Revenues		3,852,389	3,722,054	3,854,807	3,839,632	3,902,357	62,725	2%
Expenditures								
Personal Services								
Regular Employees	511100	1,411,164	1,455,058	1,457,591	1,544,794	1,582,966	38,172	
Overtime	511300	48,334	74,571	169,248	58,666	78,666	20,000	
Other Special Pays	511400	26,952	29,389	33,788	27,450	31,620	4,170	
Leave Accrual	511500	(5,526)	3,069	4,867	-	-	-	
Group Insurance	512100	331,220	336,806	373,059	449,933	399,019	(50,914)	
Social Security Contributions	512200	109,756	114,029	126,836	124,766	127,938	3,172	
Retirement Contribution	512300	132,252	137,236	151,419	145,642	157,872	12,230	
Workers' Compensation	512500	6,932	6,386	6,818	7,255	7,288	33	
Other Employee Benefits	512600	2,459	5,140	(1,589)	1,631	1,663	32	
		2,063,542	2,161,685	2,322,037	2,360,137	2,387,032	26,895	1%
Discretionary Expenses								
Advertising & Marketing	521100	-	264	674	-	-	-	
Health Services	521106	184	144	168	-	-	-	
Other Professional Services	521108	5,143	7,669	-	10,000	10,000	-	
Security Services	521110	874	1,036	1,143	-	-	-	
Computer Hardware	522100	2,881	4,438	59,918	40,000	40,000	-	
Computer Software Maintenance	522101	128,661	162,583	150,301	165,995	165,995	-	
IT Services - External	522102	2,671	28,976	2,923	-	-	-	
Radio Maintenance	522103	298,788	559,058	653,222	775,421	801,085	25,663	
Building & Grounds Services	522104	524	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	534	-	633	3,000	3,000	-	
Vehicles & Rolling Equip Serv	522106	1,324	-	-	-	-	-	
Phone Services	523107	27,260	27,697	87,092	30,000	30,000	-	
Printing, Binding, & Duplicate	525102	228	1,104	522	1,200	1,200	-	
Awards & Recognition	531102	1,007	36	18	-	-	-	
Books & Subscriptions	531103	-	554	350	500	500	-	
Cleaning & Janitorial Supplies	531105	-	108	-	-	-	-	
Computer Supplies	531106	1,258	-	-	10,000	10,000	-	
Equipment/Furniture/Fixtures	531109	13,833	33,954	47,242	49,600	49,600	-	
Miscellaneous Supplies	531114	-	-	-	1,500	1,500	-	
Office Supplies	531116	7,830	6,194	4,456	12,000	12,000	-	
Shop Supplies	531119	-	-	2,593	-	-	-	
Sign & Signal Supplies	531120	-	-	1,070	-	-	-	
Uniforms	531123	1,228	6,897	3,112	10,000	10,000	-	
Personal Protective Gear	531124	73	44	80	-	-	-	
Building & Grounds Supplies	533100	15	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	98	1,015	-	-	-	-	
Conferences, Training, Travel	542102	12,095	10,578	26,234	19,000	19,000	-	
Dues & Memberships	542103	1,666	1,091	1,091	1,000	1,000	-	
Miscellaneous Costs	542107	-	1,584	-	5,000	5,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Postage & Freight	542108	90	121	221	4,000	4,000	-	
Mileage Reimbursement	542111	91	-	-	2,600	2,600	-	
Bad Debt Expense	542114	57	-	-	-	-	-	
		508,411	855,145	1,043,060	1,140,816	1,166,480	25,663	2%
Fleet & Facilities								
Rental of Land & Buildings	524100	59,056	60,828	62,975	64,532	64,532	-	
		59,056	60,828	62,975	64,532	64,532	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	28,968	28,968	32,064	32,064	36,869	4,805	
City Inter Department Charges	521114	102,860	107,797	113,837	112,063	99,252	(12,811)	
City Information Tech Services	522109	81,143	76,618	84,821	99,353	113,359	14,006	
Electricity	523100	17,800	20,440	22,872	22,000	24,000	2,000	
Natural Gas	523103	190	156	169	-	-	-	
Liability Insurance	525104	5,660	6,423	5,497	6,462	8,629	2,167	
Gasoline Fuel	532101	1,424	912	819	2,204	2,204	-	
		238,044	241,315	260,079	274,146	284,313	10,167	4%
Capital Outlay								
Vehicles, Equipment, Software	554000	32,000	162,795	-	-	-	-	
Controlled assets	556000	3,433	1,727	1,417	-	-	-	
		35,433	164,522	1,417	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		2,904,487	3,483,495	3,689,569	3,839,632	3,902,357	62,725	2%
Net Revenues over/(under) Expenditures		947,902	238,558	165,238	-	-	(0)	

JOINT COMMUNICATIONS - DEPRECIATION RESERVE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - Commissions	431011	-	2,376	2,376	-	-	-	
Admin Charges - External	431012	-	8,603	8,844	-	-	-	
		-	10,979	11,220	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		-	10,979	11,220	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	10,979	11,220	-	-	-	

JOINT COMMUNICATIONS - CONSTRUCTION FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Capital Contributions	481003	168,138	-	-	-	-	-	
Sale of Fixed Assets	482001	18,000	-	-	-	-	-	
		186,138	-	-	-	-	-	0%
Total Revenues		186,138	-	-	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	467,450	-	-	-	-	-	
		467,450	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	348,993	-	-	-	-	-	
		348,993	-	-	-	-	-	0%
Total Expenditures		816,443	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(630,305)	-	-	-	-	-	

FACILITY MAINTENANCE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	3,423	-	424	-	-	-	
State Operating	422001	88	341	57	-	-	-	
		3,511	341	480	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	1,718	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	643,308	753,058	959,714	1,203,584	923,609	(279,975)	
Admin Charges - Commissions	431011	201,926	181,462	236,322	-	-	-	
Admin Charges - External	431012	22,545	19,046	27,280	-	-	-	
FMS Environmental Svcs Charges	431013	575,990	573,563	553,438	514,500	174,563	(339,938)	
Vending Sales	431301	617	594	555	-	-	-	
		1,446,104	1,527,722	1,777,308	1,718,084	1,098,172	(619,913)	-36%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	262,051	239,359	234,998	89,628	343,192	253,564	
Operating Transfer In - Intra	483002	632,797	490,318	291,000	245,000	315,000	70,000	
		894,848	729,677	525,998	334,628	658,192	323,564	97%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	2,095,322	2,069,870	2,054,248	2,159,848	3,190,689	1,030,841	
Damage Recoveries	471004	-	-	10,218	-	-	-	
Other Miscellaneous Revenue	471005	-	-	48	-	-	-	
Interest / Div - Proprietary	481000	4,545	8,322	13,640	-	-	-	
		2,099,867	2,078,192	2,078,154	2,159,848	3,190,689	1,030,841	48%
Total Revenues		4,444,330	4,335,933	4,381,941	4,212,560	4,947,052	734,492	17%
Expenditures								
Personal Services								
Regular Employees	511100	1,268,438	1,178,880	1,262,527	1,352,674	1,449,695	97,021	
Overtime	511300	6,806	3,850	8,497	10,316	10,316	-	
Other Special Pays	511400	20,055	33,232	19,751	18,810	18,760	(50)	
Leave Accrual	511500	10,777	(11,624)	(2,417)	-	-	-	
Group Insurance	512100	347,908	287,088	310,132	347,504	328,707	(18,797)	
Social Security Contributions	512200	95,377	89,993	99,503	105,707	113,129	7,422	
Retirement Contribution	512300	114,900	104,889	118,760	123,395	139,596	16,201	
Unemployment Compensation	512400	7,525	8,320	6,247	-	-	-	
Workers' Compensation	512500	49,683	43,171	42,847	48,827	50,162	1,335	
Other Employee Benefits	512600	3,528	2,275	(7,011)	465	502	37	
		1,924,997	1,740,074	1,858,836	2,007,698	2,110,868	103,169	5%
Discretionary Expenses								
Advertising & Marketing	521100	264	2,708	2,322	-	-	-	
Consulting & Technical Service	521104	3,770	15,474	-	84,720	34,986	(49,734)	
External Contracted Labor	521105	4,141	9,316	2,277	-	-	-	
Health Services	521106	52	48	80	100	100	-	
Other Professional Services	521108	85,251	87,287	81,872	127,050	125,400	(1,650)	
Security Services	521110	6,616	1,292	6,226	-	-	-	
Computer Software Maintenance	522101	11,676	1,463	1,755	6,950	7,750	800	
IT Services - External	522102	4,792	352	72	-	-	-	
Radio Maintenance	522103	117	185	-	-	-	-	
Building & Grounds Services	522104	153,575	193,637	249,562	-	-	-	
Equip/Furniture/Fixtures Serv	522105	1,760	3,020	17,832	-	-	-	
Landfill Fees	523102	5,586	3,037	5	-	-	-	
Recycling Fees	523104	56	1,283	1,122	-	-	-	
Phone Services	523107	4,455	4,333	4,128	3,550	3,550	-	
Rental of Equip & Vehicles	524101	1,707	1,272	2,497	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	245	300	389	400	400	-	
Ammunition, Targets, & Firearm	531100	99	-	161	-	-	-	
Awards & Recognition	531102	-	15	15	-	-	-	
Books & Subscriptions	531103	85	-	389	-	-	-	
Chemical Supplies	531104	2,068	4,689	2,894	-	-	-	
Cleaning & Janitorial Supplies	531105	76,079	89,126	65,261	-	-	-	
Computer Supplies	531106	470	-	44	1,000	1,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equipment/Furniture/Fixtures	531109	14,055	13,241	28,793	-	-	-	
Landscaping Materials	531112	216	-	-	-	-	-	
Miscellaneous Supplies	531114	-	-	-	400	400	-	
Office Supplies	531116	144	1,241	1,494	1,000	1,000	-	
Paint Supplies	531117	2,100	4,136	3,269	-	-	-	
Shop Supplies	531119	4,582	4,079	8,626	-	-	-	
Sign & Signal Supplies	531120	27	-	235	-	-	-	
Uniforms	531123	3,493	3,402	3,109	2,700	2,700	-	
Personal Protective Gear	531124	1,404	752	1,152	1,000	1,000	-	
LP Gas	532103	143	2,709	3,779	-	-	-	
Oil	532104	7	2	16	-	-	-	
Other Fuel	532105	36	-	57	-	-	-	
Other Lubricants	532106	80	-	-	-	-	-	
Building & Grounds Supplies	533100	131,928	127,276	196,236	430,500	443,500	13,000	
Equip/Furniture/Fixtures Parts	533101	9,710	6,527	6,375	-	-	-	
Vehicle & Rolling Equip Parts	533102	407	1,000	359	1,000	1,000	-	
Grants & Contributions	541106	21,400	32,642	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	-	-	233	-	-	-	
Conferences, Training, Travel	542102	2,256	1,302	4,927	4,000	4,000	-	
Dues & Memberships	542103	516	72	300	200	200	-	
Settlement	542105	-	-	15,218	-	-	-	
Licensing Fees	542106	672	-	1,578	500	500	-	
Postage & Freight	542108	49	2,911	57	100	100	-	
Recording/Filing Fees/Permits	542110	1,250	1,119	980	-	-	-	
Mileage Reimbursement	542111	704	130	-	100	100	-	
Bad Debt Expense	542114	29,640	(7,293)	-	-	-	-	
		587,685	614,087	715,694	666,270	628,686	(37,584)	-6%
Fleet & Facilities								
City Fleet Services	522108	34,773	49,871	34,669	39,993	40,763	770	
City Fleet Rental Charges	524102	17,870	21,233	24,651	29,698	33,496	3,798	
		52,643	71,104	59,321	69,691	74,259	4,568	7%
Non-Discretionary Expenses								
City Accounting Services	521113	104,040	104,040	115,153	115,153	125,185	10,032	
City Inter Department Charges	521114	92,848	98,280	103,909	102,087	97,894	(4,193)	
City Information Tech Services	522109	71,877	60,326	66,814	67,939	87,940	20,001	
Electricity	523100	264,844	284,237	317,312	285,000	490,000	205,000	
Natural Gas	523103	115,669	74,223	63,032	155,000	209,500	54,500	
Liability Insurance	525104	4,981	5,594	4,395	6,753	7,311	558	
Property Insurance	525107	305,935	294,164	243,302	159,212	393,416	234,204	
Vehicle Insurance	525108	7,085	7,700	8,435	9,065	9,649	584	
Diesel Fuel	532100	855	-	730	2,176	2,176	-	
Gasoline Fuel	532101	10,821	6,575	8,327	13,842	13,842	-	
		978,955	935,139	931,410	916,227	1,436,913	520,686	57%
Capital Outlay								
Buildings	552000	-	-	313,353	695,000	315,000	(380,000)	
Vehicles, Equipment, Software	554000	-	-	5,867	-	-	-	
Controlled assets	556000	8,230	8,776	5,420	13,000	13,000	-	
		8,230	8,776	324,640	708,000	328,000	(380,000)	-54%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	189,165	199,879	191,048	41,449	40,074	(1,375)	
Transfer Out-Intra	571200	632,797	490,318	291,000	245,000	315,000	70,000	
		821,962	690,198	482,048	286,449	355,074	68,625	24%
Total Expenditures		4,374,471	4,059,378	4,371,949	4,654,335	4,933,799	279,464	6%
Net Revenues over/(under) Expenditures		69,859	276,555	9,992	(441,775)	13,253	455,028	

FACILITIES - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	3,423	-	424	-	-	-	
State Operating	422001	88	341	57	-	-	-	
		3,511	341	480	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	1,718	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	643,308	753,058	959,714	1,203,584	923,609	(279,975)	
Admin Charges - Commissions	431011	201,926	181,462	236,322	-	-	-	
Admin Charges - External	431012	22,545	19,046	27,280	-	-	-	
FMS Environmental Svcs Charges	431013	575,990	573,563	553,438	514,500	174,563	(339,938)	
Vending Sales	431301	617	594	555	-	-	-	
		1,446,104	1,527,722	1,777,308	1,718,084	1,098,172	(619,913)	-36%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	262,051	239,359	234,998	89,628	343,192	253,564	
Operating Transfer In - Intra	483002	221,906	65,318	-	-	-	-	
		483,957	304,677	234,998	89,628	343,192	253,564	283%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	2,095,322	2,069,870	2,054,248	2,159,848	3,190,689	1,030,841	
Damage Recoveries	471004	-	-	10,218	-	-	-	
Other Miscellaneous Revenue	471005	-	-	48	-	-	-	
Interest / Div - Proprietary	481000	4,545	8,322	13,640	-	-	-	
		2,099,867	2,078,192	2,078,154	2,159,848	3,190,689	1,030,841	48%
Total Revenues		4,033,439	3,910,933	4,090,941	3,967,560	4,632,052	664,492	17%
Expenditures								
Personal Services								
Regular Employees	511100	1,268,438	1,178,880	1,262,527	1,352,674	1,449,695	97,021	
Overtime	511300	6,806	3,850	8,497	10,316	10,316	-	
Other Special Pays	511400	20,055	33,232	19,751	18,810	18,760	(50)	
Leave Accrual	511500	10,777	(11,624)	(2,417)	-	-	-	
Group Insurance	512100	347,908	287,088	310,132	347,504	328,707	(18,797)	
Social Security Contributions	512200	95,377	89,993	99,503	105,707	113,129	7,422	
Retirement Contribution	512300	114,900	104,889	118,760	123,395	139,596	16,201	
Unemployment Compensation	512400	7,525	8,320	6,247	-	-	-	
Workers' Compensation	512500	49,683	43,171	42,847	48,827	50,162	1,335	
Other Employee Benefits	512600	3,528	2,275	(7,011)	465	502	37	
		1,924,997	1,740,074	1,858,836	2,007,698	2,110,868	103,169	5%
Discretionary Expenses								
Advertising & Marketing	521100	264	2,708	2,322	-	-	-	
Consulting & Technical Service	521104	3,770	15,474	-	84,720	34,986	(49,734)	
External Contracted Labor	521105	4,141	9,316	2,277	-	-	-	
Health Services	521106	52	48	80	100	100	-	
Other Professional Services	521108	85,251	87,287	81,872	127,050	125,400	(1,650)	
Security Services	521110	6,616	1,292	6,226	-	-	-	
Computer Software Maintenance	522101	11,676	1,463	1,755	6,950	7,750	800	
IT Services - External	522102	4,792	352	72	-	-	-	
Radio Maintenance	522103	117	185	-	-	-	-	
Building & Grounds Services	522104	153,575	193,637	249,562	-	-	-	
Equip/Furniture/Fixtures Serv	522105	1,760	3,020	17,832	-	-	-	
Landfill Fees	523102	5,586	3,037	5	-	-	-	
Recycling Fees	523104	56	1,283	1,122	-	-	-	
Phone Services	523107	4,455	4,333	4,128	3,550	3,550	-	
Rental of Equip & Vehicles	524101	1,707	1,272	2,497	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	245	300	389	400	400	-	
Ammunition, Targets, & Firearm	531100	99	-	161	-	-	-	
Awards & Recognition	531102	-	15	15	-	-	-	
Books & Subscriptions	531103	85	-	389	-	-	-	
Chemical Supplies	531104	2,068	4,689	2,894	-	-	-	
Cleaning & Janitorial Supplies	531105	76,079	89,126	65,261	-	-	-	
Computer Supplies	531106	470	-	44	1,000	1,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equipment/Furniture/Fixtures	531109	14,055	13,241	28,793	-	-	-	
Landscaping Materials	531112	216	-	-	-	-	-	
Miscellaneous Supplies	531114	-	-	-	400	400	-	
Office Supplies	531116	144	1,241	1,494	1,000	1,000	-	
Paint Supplies	531117	2,100	4,136	3,269	-	-	-	
Shop Supplies	531119	4,582	4,079	8,626	-	-	-	
Sign & Signal Supplies	531120	27	-	235	-	-	-	
Uniforms	531123	3,493	3,402	3,109	2,700	2,700	-	
Personal Protective Gear	531124	1,404	752	1,152	1,000	1,000	-	
LP Gas	532103	143	2,709	3,779	-	-	-	
Oil	532104	7	2	16	-	-	-	
Other Fuel	532105	36	-	57	-	-	-	
Other Lubricants	532106	80	-	-	-	-	-	
Building & Grounds Supplies	533100	131,928	127,276	196,236	430,500	443,500	13,000	
Equip/Furniture/Fixtures Parts	533101	9,710	6,527	6,375	-	-	-	
Vehicle & Rolling Equip Parts	533102	407	1,000	359	1,000	1,000	-	
Grants & Contributions	541106	21,400	32,642	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	-	-	233	-	-	-	
Conferences, Training, Travel	542102	2,256	1,302	4,927	4,000	4,000	-	
Dues & Memberships	542103	516	72	300	200	200	-	
Settlement	542105	-	-	15,218	-	-	-	
Licensing Fees	542106	672	-	1,578	500	500	-	
Postage & Freight	542108	49	2,911	57	100	100	-	
Recording/Filing Fees/Permits	542110	1,250	1,119	980	-	-	-	
Mileage Reimbursement	542111	704	130	-	100	100	-	
Bad Debt Expense	542114	28,901	(7,293)	-	-	-	-	
		586,946	614,087	715,694	666,270	628,686	(37,584)	-6%
Fleet & Facilities								
City Fleet Services	522108	34,773	49,871	34,669	39,993	40,763	770	
City Fleet Rental Charges	524102	17,870	21,233	24,651	29,698	33,496	3,798	
		52,643	71,104	59,321	69,691	74,259	4,568	7%
Non-Discretionary Expenses								
City Accounting Services	521113	104,040	104,040	115,153	115,153	125,185	10,032	
City Inter Department Charges	521114	92,848	98,280	103,909	102,087	97,894	(4,193)	
City Information Tech Services	522109	71,877	60,326	66,814	67,939	87,940	20,001	
Electricity	523100	264,844	284,237	317,312	285,000	490,000	205,000	
Natural Gas	523103	115,669	74,223	63,032	155,000	209,500	54,500	
Liability Insurance	525104	4,981	5,594	4,395	6,753	7,311	558	
Property Insurance	525107	305,935	294,164	243,302	159,212	393,416	234,204	
Vehicle Insurance	525108	7,085	7,700	8,435	9,065	9,649	584	
Diesel Fuel	532100	855	-	730	2,176	2,176	-	
Gasoline Fuel	532101	10,821	6,575	8,327	13,842	13,842	-	
		978,955	935,139	931,410	916,227	1,436,913	520,686	57%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	5,867	-	-	-	
Controlled assets	556000	8,230	8,776	5,420	13,000	13,000	-	
		8,230	8,776	11,287	13,000	13,000	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	39,165	40,240	41,048	41,449	40,074	(1,375)	
Transfer Out-Intra	571200	370,000	275,000	275,000	245,000	315,000	70,000	
		409,165	315,240	316,048	286,449	355,074	68,625	24%
Total Expenditures		3,960,936	3,684,420	3,892,596	3,959,335	4,618,799	659,464	17%
Net Revenues over/(under) Expenditures		72,504	226,513	198,345	8,225	13,253	5,028	

FACILITIES - CONSTRUCTION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	410,891	425,000	291,000	245,000	315,000	70,000	
		410,891	425,000	291,000	245,000	315,000	70,000	29%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		410,891	425,000	291,000	245,000	315,000	70,000	29%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	313,353	695,000	315,000	(380,000)	
		-	-	313,353	695,000	315,000	(380,000)	-55%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	150,000	159,639	150,000	-	-	-	
Transfer Out-Intra	571200	262,797	215,318	16,000	-	-	-	
		412,797	374,957	166,000	-	-	-	0%
Total Expenditures		412,797	374,957	479,353	695,000	315,000	(380,000)	-55%
Net Revenues over/(under) Expenditures		(1,906)	50,043	(188,353)	(450,000)	-	450,000	

FLEET SERVICES — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	21,726	-	-	-	-	-	
State Operating	422001	111	-	-	-	-	-	
		21,837	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	12,870,465	12,848,498	12,999,665	14,004,962	14,104,844	99,882	
Admin Charges - Commissions	431011	10,639	8,857	4,870	-	-	-	
Admin Charges - External	431012	2,820	32,992	24,084	28,846	28,415	(431)	
Sale of Recycleable	432002	-	1,784	-	-	-	-	
		12,883,923	12,892,132	13,028,619	14,033,808	14,133,259	99,451	1%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	39,165	150,117	117,177	41,449	40,074	(1,375)	
Operating Transfer In - Intra	483002	833,687	559,649	584,904	549,552	554,232	4,680	
		872,852	709,766	702,081	591,001	594,306	3,305	1%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	2,630,060	452,297	262,873	-	100,000	100,000	
Damage Recoveries	471004	33,099	100,905	107,770	-	-	-	
Other Miscellaneous Revenue	471005	30	-	-	-	-	-	
Interest / Div - Proprietary	481000	1,828	7,495	13,870	-	-	-	
Capital Contributions	481003	26,866	-	-	-	-	-	
Sale of Fixed Assets	482001	401,000	7,550	1,500	-	-	-	
		3,092,883	568,247	386,013	-	100,000	100,000	100%
Total Revenues		16,871,495	14,170,146	14,116,713	14,624,808	14,827,565	202,756	1%
Expenditures								
Personal Services								
Regular Employees	511100	1,987,195	2,009,315	1,946,926	2,238,185	2,213,134	(25,051)	
Overtime	511300	52,254	12,114	17,643	35,000	35,000	-	
Other Special Pays	511400	44,340	28,795	34,879	37,520	28,760	(8,760)	
Leave Accrual	511500	(7,522)	13,811	2,010	-	-	-	
Group Insurance	512100	539,638	518,250	523,364	646,890	494,465	(152,425)	
Social Security Contributions	512200	153,291	150,282	154,625	176,159	174,061	(2,098)	
Retirement Contribution	512300	183,197	181,262	185,157	205,633	214,788	9,155	
Unemployment Compensation	512400	-	-	11,622	-	-	-	
Workers' Compensation	512500	97,809	92,805	111,506	136,970	111,327	(25,643)	
Other Employee Benefits	512600	9,846	13,838	(2,269)	23,468	11,297	(12,172)	
		3,060,048	3,020,472	2,985,463	3,499,825	3,282,832	(216,994)	-6%
Discretionary Expenses								
Advertising & Marketing	521100	-	921	-	500	200	(300)	
Health Services	521106	584	532	460	550	550	-	
Other Professional Services	521108	2,985	220	-	900	500	(400)	
External Banking/Financial Fee	521109	29	-	-	-	-	-	
Computer Hardware	522100	2,046	-	-	500	1,000	500	
Computer Software Maintenance	522101	575	1,335	500	3,160	1,160	(2,000)	
IT Services - External	522102	26,377	27,226	28,442	35,470	37,000	1,530	
Radio Maintenance	522103	(226)	551	728	1,000	800	(200)	
Building & Grounds Services	522104	30,635	-	6,730	-	2,210	2,210	
Equip/Furniture/Fixtures Serv	522105	20,025	23,415	22,069	27,285	26,285	(1,000)	
Vehicles & Rolling Equip Serv	522106	626,145	1,020,785	1,011,215	625,681	635,631	9,950	
Fiber Optic Network	523101	789	-	-	-	-	-	
Landfill Fees	523102	523	5,019	-	5,700	5,100	(600)	
Recycling Fees	523104	65	121	912	300	900	600	
Phone Services	523107	4,114	4,498	5,071	5,080	5,500	420	
Rental of Equip & Vehicles	524101	-	2,996	999	500	500	-	
Printing, Binding, & Duplicate	525102	1,674	2,477	2,073	2,800	2,500	(300)	
Other Insurance	525105	-	-	6	-	-	-	
Awards & Recognition	531102	-	8	15	120	120	-	
Books & Subscriptions	531103	1,314	1,312	5,999	2,500	7,000	4,500	
Chemical Supplies	531104	9,054	5,478	5,890	5,910	5,910	-	
Computer Supplies	531106	174	22	62	200	200	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Equipment/Furniture/Fixtures	531109	17,068	14,138	12,162	17,000	13,500	(3,500)	
Office Supplies	531116	3,597	2,054	1,717	2,900	2,500	(400)	
Program Supplies	531118	9	-	-	-	-	-	
Shop Supplies	531119	42,040	36,727	26,106	61,000	60,600	(400)	
Sign & Signal Supplies	531120	228	-	-	500	100	(400)	
Uniforms	531123	11,037	10,620	9,907	11,840	11,840	-	
Personal Protective Gear	531124	19	185	195	1,000	800	(200)	
Kerosene	532102	51	-	-	110	50	(60)	
LP Gas	532103	2,297	52	-	-	-	-	
Oil	532104	641	-	78	1,500	150	(1,350)	
Other Fuel	532105	-	-	50	-	-	-	
Other Lubricants	532106	1,500	-	8	500	100	(400)	
Building & Grounds Supplies	533100	1,311	-	-	500	100	(400)	
Equip/Furniture/Fixtures Parts	533101	412	-	-	1,000	400	(600)	
Vehicle & Rolling Equip Parts	533102	1,463,692	1,854,062	1,750,592	1,508,409	1,702,409	194,000	
Tires & Tubes	533103	34,649	35,443	31,230	40,000	32,000	(8,000)	
Grants & Contributions	541106	15,000	-	-	-	-	-	
Conferences, Training, Travel	542102	6,097	7,162	8,215	17,950	17,950	-	
Dues & Memberships	542103	1,406	799	979	1,510	1,510	-	
Postage & Freight	542108	141	190	180	600	500	(100)	
Bad Debt Expense	542114	50,668	(2,998)	781	-	-	-	
		2,378,744	3,055,349	2,933,372	2,384,476	2,577,576	193,100	8%
Fleet & Facilities								
City Facility Maint Services	522107	3,041	10,978	13,068	7,775	7,700	(75)	
Rental of Land & Buildings	524100	298,650	281,509	246,784	266,060	265,375	(685)	
		301,691	292,487	259,852	273,835	273,075	(760)	0%
Non-Discretionary Expenses								
City Accounting Services	521113	158,100	158,100	174,990	174,990	204,589	29,599	
City Inter Department Charges	521114	142,513	151,705	160,105	152,736	136,381	(16,355)	
City Information Tech Services	522109	96,898	88,913	91,836	90,895	114,411	23,515	
Electricity	523100	1,773	1,726	420	634	634	-	
Natural Gas	523103	2,644	46	7	900	900	-	
Liability Insurance	525104	24,323	27,398	17,708	11,328	12,183	855	
Property Insurance	525107	2,121	-	-	-	-	-	
Vehicle Insurance	525108	9,225	8,402	8,521	7,479	6,945	(534)	
Diesel Fuel	532100	1,820,960	1,095,153	1,197,428	1,549,651	1,549,651	-	
Gasoline Fuel	532101	954,844	646,468	739,133	813,833	813,833	-	
		3,213,401	2,177,912	2,390,148	2,802,446	2,839,526	37,080	1%
Capital Outlay								
Vehicles, Equipment, Software	554000	7,322,996	5,104,029	4,661,117	5,330,000	5,646,000	316,000	
Controlled assets	556000	60,237	24,697	20,313	4,991	4,991	-	
		7,383,234	5,128,726	4,681,430	5,334,991	5,650,991	316,000	6%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	833,687	559,649	584,904	549,552	554,232	4,680	
		833,687	559,649	584,904	549,552	554,232	4,680	1%
Total Expenditures		17,170,804	14,234,595	13,835,169	14,845,125	15,178,231	333,106	2%
Net Revenues over/(under) Expenditures		(299,309)	(64,450)	281,544	(220,316)	(350,667)	(130,350)	

FLEET - OPERATIONS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	21,726	-	-	-	-	-	
State Operating	422001	111	-	-	-	-	-	
		21,837	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	5,252,605	6,111,940	5,894,804	6,039,840	6,027,945	(11,895)	
Admin Charges - Commissions	431011	9,927	8,208	4,121	-	-	-	
Admin Charges - External	431012	2,820	26,743	21,225	28,846	28,415	(431)	
Sale of Recycleable	432002	-	1,784	-	-	-	-	
		5,265,352	6,148,675	5,920,151	6,068,686	6,056,360	(12,326)	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	39,165	40,240	41,048	41,449	40,074	(1,375)	
Operating Transfer In - Intra	483002	760,909	559,649	584,904	549,552	554,232	4,680	
		800,074	599,890	625,952	591,001	594,306	3,305	1%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	17,152	83,005	45,422	-	-	-	
Other Miscellaneous Revenue	471005	30	-	-	-	-	-	
Interest / Div - Proprietary	481000	1,828	7,495	13,870	-	-	-	
		19,010	90,500	59,292	-	-	-	0%
Total Revenues		6,106,273	6,839,065	6,605,395	6,659,686	6,650,666	(9,021)	0%
Expenditures								
Personal Services								
Regular Employees	511100	1,987,195	2,009,315	1,946,926	2,238,185	2,213,134	(25,051)	
Overtime	511300	52,254	12,114	17,643	35,000	35,000	-	
Other Special Pays	511400	44,340	28,795	34,879	37,520	28,760	(8,760)	
Leave Accrual	511500	(7,522)	13,811	2,010	-	-	-	
Group Insurance	512100	539,638	518,250	523,364	646,890	494,465	(152,425)	
Social Security Contributions	512200	153,291	150,282	154,625	176,159	174,061	(2,098)	
Retirement Contribution	512300	183,197	181,262	185,157	205,633	214,788	9,155	
Unemployment Compensation	512400	-	-	11,622	-	-	-	
Workers' Compensation	512500	97,809	92,805	111,506	136,970	111,327	(25,643)	
Other Employee Benefits	512600	9,846	13,838	(2,269)	23,468	11,297	(12,172)	
		3,060,048	3,020,472	2,985,463	3,499,825	3,282,832	(216,994)	-6%
Discretionary Expenses								
Advertising & Marketing	521100	-	921	-	500	200	(300)	
Health Services	521106	584	532	460	550	550	-	
Other Professional Services	521108	2,985	220	-	900	500	(400)	
External Banking/Financial Fee	521109	29	-	-	-	-	-	
Computer Hardware	522100	2,046	-	-	500	1,000	500	
Computer Software Maintenance	522101	575	1,000	500	1,160	1,160	-	
IT Services - External	522102	26,377	27,226	28,442	35,470	37,000	1,530	
Radio Maintenance	522103	(226)	551	728	1,000	800	(200)	
Building & Grounds Services	522104	27,860	-	6,730	-	2,210	2,210	
Equip/Furniture/Fixtures Serv	522105	3,638	9,401	3,130	10,000	7,000	(3,000)	
Vehicles & Rolling Equip Serv	522106	624,124	1,019,521	1,001,797	625,681	635,631	9,950	
Fiber Optic Network	523101	789	-	-	-	-	-	
Landfill Fees	523102	523	15	-	200	100	(100)	
Recycling Fees	523104	65	121	912	300	900	600	
Phone Services	523107	2,645	3,259	3,910	3,580	4,000	420	
Rental of Equip & Vehicles	524101	-	2,996	999	500	500	-	
Printing, Binding, & Duplicate	525102	1,674	2,477	2,073	2,800	2,500	(300)	
Other Insurance	525105	-	-	6	-	-	-	
Awards & Recognition	531102	-	8	15	120	120	-	
Books & Subscriptions	531103	1,314	1,312	5,999	2,500	7,000	4,500	
Chemical Supplies	531104	9,054	5,478	5,890	5,910	5,910	-	
Computer Supplies	531106	174	22	62	200	200	-	
Equipment/Furniture/Fixtures	531109	17,068	14,138	12,162	17,000	13,500	(3,500)	
Office Supplies	531116	3,597	2,054	1,717	2,900	2,500	(400)	
Program Supplies	531118	9	-	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Shop Supplies	531119	41,602	36,609	25,958	60,000	60,000	-	
Sign & Signal Supplies	531120	228	-	-	500	100	(400)	
Uniforms	531123	11,037	10,620	9,907	11,840	11,840	-	
Personal Protective Gear	531124	19	185	195	1,000	800	(200)	
Kerosene	532102	51	-	-	110	50	(60)	
LP Gas	532103	2,297	52	-	-	-	-	
Oil	532104	641	-	78	1,500	150	(1,350)	
Other Lubricants	532106	704	-	8	500	100	(400)	
Building & Grounds Supplies	533100	(669)	-	-	500	100	(400)	
Equip/Furniture/Fixtures Parts	533101	400	-	-	1,000	400	(600)	
Vehicle & Rolling Equip Parts	533102	1,460,277	1,854,062	1,750,592	1,508,409	1,702,409	194,000	
Tires & Tubes	533103	34,649	35,443	31,230	40,000	32,000	(8,000)	
Conferences, Training, Travel	542102	6,097	7,162	8,215	17,950	17,950	-	
Dues & Memberships	542103	1,406	799	979	1,510	1,510	-	
Postage & Freight	542108	141	190	180	600	500	(100)	
Bad Debt Expense	542114	25,243	(279)	350	-	-	-	
		2,309,026	3,036,095	2,903,224	2,357,191	2,551,191	194,000	8%
Fleet & Facilities								
City Facility Maint Services	522107	2,591	6,160	1,082	-	-	-	
Rental of Land & Buildings	524100	298,650	281,509	246,784	266,060	265,375	(685)	
		301,241	287,669	247,866	266,060	265,375	(685)	0%
Non-Discretionary Expenses								
City Accounting Services	521113	158,100	158,100	174,990	174,990	204,589	29,599	
City Inter Department Charges	521114	142,513	151,705	160,105	150,636	133,381	(17,255)	
City Information Tech Services	522109	96,898	88,913	91,836	90,895	114,411	23,515	
Electricity	523100	1,773	1,726	420	634	634	-	
Natural Gas	523103	2,644	46	7	900	900	-	
Liability Insurance	525104	24,323	27,398	17,708	11,328	12,183	855	
Property Insurance	525107	2,121	-	-	-	-	-	
Vehicle Insurance	525108	9,225	8,402	8,521	7,479	6,945	(534)	
Diesel Fuel	532100	2,815	1,333	1,377	2,730	2,730	-	
Gasoline Fuel	532101	5,804	4,206	4,328	6,300	6,300	-	
		446,216	441,830	459,291	445,892	482,073	36,180	8%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	30,000	30,000	-	
Controlled assets	556000	13,461	5,200	9,550	4,991	4,991	-	
		13,461	5,200	9,550	34,991	34,991	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		6,129,992	6,791,266	6,605,395	6,603,959	6,616,461	12,501	0%
Net Revenues over/(under) Expenditures		(23,718)	47,800	-	55,727	34,205	(21,522)	

FLEET - DEPRECIATION RESERVE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	4,587,192	4,835,195	5,087,733	5,503,379	5,722,445	219,066	
Admin Charges - Commissions	431011	712	649	749	-	-	-	
Admin Charges - External	431012	-	6,249	2,859	-	-	-	
		4,587,904	4,842,093	5,091,341	5,503,379	5,722,445	219,066	4%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	109,877	76,129	-	-	-	
Operating Transfer In - Intra	483002	72,778	-	-	-	-	-	
		72,778	109,877	76,129	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	2,630,060	452,297	262,873	-	100,000	100,000	
Damage Recoveries	471004	15,946	10,887	62,272	-	-	-	
Capital Contributions	481003	26,866	-	-	-	-	-	
Sale of Fixed Assets	482001	401,000	7,550	1,500	-	-	-	
		3,073,872	470,734	326,645	-	100,000	100,000	100%
Total Revenues		7,734,554	5,422,704	5,494,114	5,503,379	5,822,445	319,066	6%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Vehicles & Rolling Equip Serv	522106	2,021	-	1,693	-	-	-	
Building & Grounds Supplies	533100	1,980	-	-	-	-	-	
Vehicle & Rolling Equip Parts	533102	3,415	-	-	-	-	-	
Grants & Contributions	541106	15,000	-	-	-	-	-	
		22,417	-	1,693	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	7,322,996	5,104,029	4,661,117	5,300,000	5,600,000	300,000	
Controlled assets	556000	46,777	19,497	10,764	-	-	-	
		7,369,773	5,123,526	4,671,881	5,300,000	5,600,000	300,000	6%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	823,687	549,649	548,904	513,552	518,232	4,680	
		823,687	549,649	548,904	513,552	518,232	4,680	1%
Total Expenditures		8,215,876	5,673,176	5,222,478	5,813,552	6,118,232	304,680	5%
Net Revenues over/(under) Expenditures		(481,322)	(250,472)	271,636	(310,173)	(295,787)	14,386	

FLEET - FUEL

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,030,668	1,901,363	2,017,128	2,461,743	2,354,454	(107,289)	
		3,030,668	1,901,363	2,017,128	2,461,743	2,354,454	(107,289)	-4%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	-	7,013	76	-	-	-	
		-	7,013	76	-	-	-	0%
Total Revenues		3,030,668	1,908,376	2,017,204	2,461,743	2,354,454	(107,289)	-4%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Computer Software Maintenance	522101	-	335	-	2,000	-	(2,000)	
Building & Grounds Services	522104	2,774	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	16,386	14,014	18,939	17,285	19,285	2,000	
Vehicles & Rolling Equip Serv	522106	-	1,264	7,725	-	-	-	
Landfill Fees	523102	-	5,004	-	5,500	5,000	(500)	
Phone Services	523107	1,470	1,238	1,161	1,500	1,500	-	
Shop Supplies	531119	438	118	148	1,000	600	(400)	
Other Fuel	532105	-	-	50	-	-	-	
Other Lubricants	532106	796	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	13	-	-	-	-	-	
Bad Debt Expense	542114	25,424	(2,720)	431	-	-	-	
		47,301	19,254	28,454	27,285	26,385	(900)	-3%
Fleet & Facilities								
City Facility Maint Services	522107	450	4,818	11,986	7,775	7,700	(75)	
		450	4,818	11,986	7,775	7,700	(75)	-1%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	-	2,100	3,000	900	
Diesel Fuel	532100	1,818,145	1,093,820	1,196,051	1,546,921	1,546,921	-	
Gasoline Fuel	532101	949,040	642,262	734,805	807,533	807,533	-	
		2,767,185	1,736,082	1,930,856	2,356,554	2,357,454	900	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	-	16,000	16,000	
		-	-	-	-	16,000	16,000	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	10,000	10,000	36,000	36,000	36,000	-	
		10,000	10,000	36,000	36,000	36,000	-	0%
Total Expenditures		2,824,936	1,770,154	2,007,297	2,427,614	2,443,539	15,925	1%
Net Revenues over/(under) Expenditures		205,732	138,222	9,907	34,129	(89,085)	(123,214)	

RISK MANAGEMENT

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,904,801	3,030,076	2,538,478	2,998,548	3,193,994	195,446	
Admin Charges - Commissions	431011	106,490	121,598	38,961	-	-	-	
Admin Charges - External	431012	645,104	571,919	702,166	625,000	625,000	-	
		3,656,395	3,723,593	3,279,605	3,623,548	3,818,994	195,446	5%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	908,048	1,171,172	96,767	157,517	168,560	11,043	
		908,048	1,171,172	96,767	157,517	168,560	11,043	7%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	-	-	(9,153)	-	-	-	
Damage Recoveries	471004	22,492	22,036	85,978	-	-	-	
Other Miscellaneous Revenue	471005	1,149,209	97,330	728,596	-	-	-	
Insurance Premiums	471006	23,517,392	23,798,170	25,968,932	28,186,497	25,302,377	(2,884,120)	
Interest / Div - Proprietary	481000	100,826	157,902	240,571	27,877	-	(27,877)	
		24,789,919	24,075,438	27,014,924	28,214,374	25,302,377	(2,911,997)	-10%
Total Revenues		29,354,362	28,970,202	30,391,296	31,995,439	29,289,931	(2,705,508)	-8%
Expenditures								
Personal Services								
Regular Employees	511100	1,737	2,437	3,994	-	-	-	
Temporary/Seasonal Employees	511200	76	-	-	-	-	-	
Workers' Compensation	512500	4,211,079	1,657,949	649,292	2,226,093	1,750,000	(476,093)	
Other Employee Benefits	512600	276	(548)	(47)	-	-	-	
		4,213,168	1,659,838	653,240	2,226,093	1,750,000	(476,093)	-21%
Discretionary Expenses								
Consulting Services	521103	63,100	15,000	-	-	-	-	
Consulting & Technical Service	521104	-	47,375	68,150	65,000	79,000	14,000	
Health Services	521106	22,592,713	19,365,548	18,426,901	24,558,095	21,994,640	(2,563,455)	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	1,400,423	959,887	1,203,701	1,399,259	1,650,903	251,644	
Computer Software Maintenance	522101	-	-	-	5,000	5,000	-	
Building & Grounds Services	522104	-	93,439	-	100,000	100,000	-	
Vehicles & Rolling Equip Serv	522106	239	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	66,803	2,081	161	70,000	5,000	(65,000)	
Other Insurance	525105	236,607	293,975	275,813	347,679	231,500	(116,179)	
Awards & Recognition	531102	36	-	-	-	-	-	
Books & Subscriptions	531103	-	-	-	1,500	3,000	1,500	
Program Supplies	531118	345	5,869	5,281	5,000	5,000	-	
Conferences, Training, Travel	542102	1,018	765	3,356	6,000	8,500	2,500	
Dues & Memberships	542103	1,364	1,035	425	1,350	1,350	-	
Settlement	542105	(140,916)	192,078	1,335,650	647,986	700,000	52,014	
Miscellaneous Costs	542107	305,928	168,047	119,110	59,475	51,500	(7,975)	
Postage & Freight	542108	-	3	-	100	100	-	
Bad Debt Expense	542114	25,899	188	(110)	-	-	-	
		24,553,557	21,145,289	21,438,437	27,276,444	24,845,493	(2,430,951)	-9%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	26,724	26,724	29,582	29,582	46,281	16,699	
Liability Insurance	525104	331,251	350,564	298,463	330,000	360,000	30,000	
Property Insurance	525107	1,469,637	1,421,975	1,452,149	1,531,636	1,573,689	42,053	
Vehicle Insurance	525108	3,986	2,507	2,357	-	-	-	
		1,831,599	1,801,770	1,782,550	1,891,218	1,979,970	88,752	5%
Capital Outlay								
		-	-	-	-	-	-	0%

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,541,187	575,688	582,605	653,838	714,468	60,630	
		1,541,187	575,688	582,605	653,838	714,468	60,630	9%
Total Expenditures		32,139,511	25,182,585	24,456,833	32,047,593	29,289,931	(2,757,662)	-9%
Net Revenues over/(under) Expenditures		(2,785,148)	3,787,618	5,934,463	(52,154)	-	52,154	

LIABILITY & PROPERTY — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,904,801	3,030,076	2,538,478	2,998,548	3,193,994	195,446	
Admin Charges - Commissions	431011	106,490	121,598	38,961	-	-	-	
Admin Charges - External	431012	-	-	25,855	-	-	-	
		3,011,291	3,151,674	2,603,294	2,998,548	3,193,994	195,446	7%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	908,048	1,171,172	96,767	157,517	168,560	11,043	
		908,048	1,171,172	96,767	157,517	168,560	11,043	7%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	-	-	(9,153)	-	-	-	
Damage Recoveries	471004	30	100	-	-	-	-	
Other Miscellaneous Revenue	471005	30	-	-	-	-	-	
Interest / Div - Proprietary	481000	45,561	60,279	81,313	11,390	-	(11,390)	
		45,621	60,379	72,160	11,390	-	(11,390)	-100%
Total Revenues		3,964,960	4,383,225	2,772,221	3,167,455	3,362,554	195,099	6%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	1,450	-	-	-	-	-	
Consulting & Technical Service	521104	-	1,450	1,450	1,500	1,500	-	
Health Services	521106	-	52	-	-	-	-	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	232,634	103,952	263,528	150,000	150,000	-	
Building & Grounds Services	522104	-	93,439	-	100,000	100,000	-	
Printing, Binding, & Duplicate	525102	-	-	161	-	-	-	
Other Insurance	525105	18,016	16,490	3,540	6,500	6,500	-	
Books & Subscriptions	531103	-	-	-	500	500	-	
Conferences, Training, Travel	542102	-	-	3,134	3,500	3,500	-	
Dues & Memberships	542103	714	385	425	700	700	-	
Settlement	542105	(140,916)	178,333	1,335,650	647,986	700,000	52,014	
Miscellaneous Costs	542107	-	-	92	1,000	1,000	-	
Postage & Freight	542108	-	-	-	100	100	-	
Bad Debt Expense	542114	3,064	188	1,126	-	-	-	
		114,962	394,289	1,609,105	921,786	973,800	52,014	6%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	8,160	8,160	9,033	9,033	11,705	2,672	
Liability Insurance	525104	331,251	350,564	298,463	330,000	360,000	30,000	
Property Insurance	525107	1,469,637	1,421,975	1,452,149	1,531,636	1,573,689	42,053	
Vehicle Insurance	525108	3,986	2,507	2,357	-	-	-	
		1,813,035	1,783,206	1,762,001	1,870,669	1,945,394	74,725	4%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,275,927	302,305	302,552	375,000	443,360	68,360	
		1,275,927	302,305	302,552	375,000	443,360	68,360	18%
Total Expenditures		3,203,924	2,479,799	3,673,658	3,167,455	3,362,554	195,099	6%
Net Revenues over/(under) Expenditures		761,037	1,903,426	(901,437)	-	-	-	

WORKERS COMPENSATION — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	22,462	21,936	85,978	-	-	-	
Other Miscellaneous Revenue	471005	-	-	20,251	-	-	-	
Insurance Premiums	471006	3,079,427	3,202,053	3,973,686	4,768,893	4,565,996	(202,897)	
Interest / Div - Proprietary	481000	15,624	29,421	50,328	1,923	-	(1,923)	
		3,117,512	3,253,411	4,130,243	4,770,816	4,565,996	(204,820)	-4%
Total Revenues		3,117,512	3,253,411	4,130,243	4,770,816	4,565,996	(204,820)	-4%
Expenditures								
Personal Services								
Regular Employees	511100	1,737	2,437	3,994	-	-	-	
Temporary/Seasonal Employees	511200	76	-	-	-	-	-	
Workers' Compensation	512500	4,211,079	1,657,949	649,292	2,226,093	1,750,000	(476,093)	
Other Employee Benefits	512600	276	(548)	(47)	-	-	-	
		4,213,168	1,659,838	653,240	2,226,093	1,750,000	(476,093)	-21%
Discretionary Expenses								
Consulting & Technical Service	521104	-	-	-	1,000	15,000	14,000	
Health Services	521106	809,676	1,146,445	704,084	2,000,000	2,000,000	-	
Other Professional Services	521108	17,361	2,588	28,782	250,000	500,000	250,000	
Computer Software Maintenance	522101	-	-	-	5,000	5,000	-	
Vehicles & Rolling Equip Serv	522106	239	-	-	-	-	-	
Books & Subscriptions	531103	-	-	-	1,000	2,500	1,500	
Conferences, Training, Travel	542102	1,018	27	-	2,500	5,000	2,500	
Settlement	542105	-	13,746	-	-	-	-	
Miscellaneous Costs	542107	-	-	-	400	500	100	
Postage & Freight	542108	-	3	-	-	-	-	
Bad Debt Expense	542114	200	-	-	-	-	-	
		828,493	1,162,808	732,866	2,259,900	2,528,000	268,100	12%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	5,406	5,406	5,985	5,985	16,888	10,903	
		5,406	5,406	5,985	5,985	16,888	10,903	182%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	265,260	273,383	280,053	278,838	271,108	(7,730)	
		265,260	273,383	280,053	278,838	271,108	(7,730)	-3%
Total Expenditures		5,312,327	3,101,435	1,672,144	4,770,816	4,565,996	(204,820)	-4%
Net Revenues over/(under) Expenditures		(2,194,815)	151,976	2,458,099	-	-	-	

SELF FUNDED HEALTH INSURANCE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	619,767	550,546	654,922	600,000	600,000	-	
		619,767	550,546	654,922	600,000	600,000	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,148,986	97,330	708,345	-	-	-	
Insurance Premiums	471006	19,534,645	19,681,928	21,077,409	22,486,758	19,700,900	(2,785,858)	
Interest / Div - Proprietary	481000	37,991	65,442	105,087	12,983	-	(12,983)	
		20,721,622	19,844,700	21,890,842	22,499,741	19,700,900	(2,798,841)	-12%
Total Revenues		21,341,389	20,395,246	22,545,764	23,099,741	20,300,900	(2,798,841)	-12%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	61,650	15,000	-	-	-	-	
Consulting & Technical Service	521104	-	45,925	66,700	62,500	62,500	-	
Health Services	521106	20,914,174	17,332,159	16,804,423	21,608,095	19,000,000	(2,608,095)	
Other Professional Services	521108	1,095,306	796,947	855,495	941,259	941,903	644	
Printing, Binding, & Duplicate	525102	66,803	2,081	-	70,000	5,000	(65,000)	
Other Insurance	525105	218,591	277,485	272,273	341,179	225,000	(116,179)	
Awards & Recognition	531102	36	-	-	-	-	-	
Program Supplies	531118	345	5,869	5,281	5,000	5,000	-	
Conferences, Training, Travel	542102	-	738	222	-	-	-	
Dues & Memberships	542103	650	650	-	650	650	-	
Miscellaneous Costs	542107	305,928	168,047	119,018	58,075	50,000	(8,075)	
Bad Debt Expense	542114	22,102	-	(1,236)	-	-	-	
		22,685,584	18,644,901	18,122,176	23,086,758	20,290,053	(2,796,705)	-12%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	11,730	11,730	12,983	12,983	10,847	(2,136)	
		11,730	11,730	12,983	12,983	10,847	(2,136)	-16%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		22,697,314	18,656,631	18,135,159	23,099,741	20,300,900	(2,798,841)	-12%
Net Revenues over/(under) Expenditures		(1,355,924)	1,738,615	4,410,605	-	-	-	

SELF FUNDED DENTAL INSURANCE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	25,337	21,373	21,388	25,000	25,000	-	
		25,337	21,373	21,388	25,000	25,000	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	193	-	-	-	-	-	
Insurance Premiums	471006	903,321	914,189	917,836	930,846	1,035,481	104,635	
Interest / Div - Proprietary	481000	1,650	2,759	3,843	1,581	-	(1,581)	
		905,163	916,948	921,679	932,427	1,035,481	103,054	11%
Total Revenues		930,500	938,321	943,068	957,427	1,060,481	103,054	11%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Health Services	521106	868,863	886,892	918,394	950,000	994,640	44,640	
Other Professional Services	521108	55,122	56,400	55,896	58,000	59,000	1,000	
Bad Debt Expense	542114	533	-	-	-	-	-	
		924,518	943,292	974,290	1,008,000	1,053,640	45,640	5%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	1,428	1,428	1,581	1,581	6,841	5,260	
		1,428	1,428	1,581	1,581	6,841	5,260	333%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		925,946	944,720	975,871	1,009,581	1,060,481	50,900	5%
Net Revenues over/(under) Expenditures		4,554	(6,399)	(32,804)	(52,154)	-	52,154	

Trust & Agency Funds

Trust and agency funds are used to account for assets held by the City in a trustee or custodial capacity for the City's retirement funds and for other entities, such as individuals, private organizations, or other governmental units. These fund types are further classified as expendable trust funds or pension trust funds.

TRUST & AGENCY FUND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	19,238,698	19,466,838	19,632,884	20,452,301	21,397,391	945,090	
Property Tax Levy - Delinquent	401101	11,332	7,146	6,850	-	-	-	
		19,250,029	19,473,984	19,639,734	20,452,301	21,397,391	945,090	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	595,201	878,509	814,920	776,806	713,722	(63,084)	
		595,201	878,509	814,920	776,806	713,722	(63,084)	-8%
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	6	-	-	-	-	
		-	6	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	15,933	18,372	36,570	5,630	6,000	370	
Gain (Loss) on Sale of Invest	451002	-	-	(11,486)	-	-	-	
Other Miscellaneous Revenue	471005	119	-	-	-	-	-	
		16,053	18,372	25,084	5,630	6,000	370	7%
Total Revenues		19,861,283	20,370,871	20,479,738	21,234,737	22,117,113	882,376	4%
Expenditures								
Personal Services								
Social Security Contributions	512200	24	-	-	-	-	-	
Other Employee Benefits	512600	(432)	-	-	-	-	-	
		(408)	-	-	-	-	-	0%
Discretionary Expenses								
Health Services	521106	421,770	641,061	752,761	538,000	588,000	50,000	
Miscellaneous Costs	542107	6	18	42	-	-	-	
Bad Debt Expense	542114	2,379	-	-	-	-	-	
		424,155	641,079	752,803	538,000	588,000	50,000	9%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	1,403	1,403	1,555	1,555	27,259	25,704	
		1,403	1,403	1,555	1,555	27,259	25,704	1653%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	19,344,160	18,820,232	19,528,047	20,695,182	21,501,854	806,672	
		19,344,160	18,820,232	19,528,047	20,695,182	21,501,854	806,672	4%
Total Expenditures		19,769,309	19,462,713	20,282,405	21,234,737	22,117,113	882,376	4%
Net Revenues over/(under) Expenditures		91,974	908,157	197,333	-	-	-	

FIRE 411 PENSION

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,815,642	1,913,214	1,833,057	1,932,054	2,028,961	96,906	
Property Tax Levy - Delinquent	401101	1,069	702	640	-	-	-	
		1,816,711	1,913,917	1,833,696	1,932,054	2,028,961	96,906	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	56,172	86,340	76,086	73,382	67,677	(5,705)	
		56,172	86,340	76,086	73,382	67,677	(5,705)	-8%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,499	3,773	5,692	3,000	1,000	(2,000)	
Gain (Loss) on Sale of Invest	451002	-	-	(1,276)	-	-	-	
		2,499	3,773	4,416	3,000	1,000	(2,000)	-67%
Total Revenues		1,875,382	2,004,030	1,914,199	2,008,436	2,097,638	89,201	4%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Health Services	521106	140,571	388,047	284,599	238,000	238,000	-	
		140,571	388,047	284,599	238,000	238,000	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	204	204	227	227	4,293	4,066	
		204	204	227	227	4,293	4,066	1791%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,734,671	1,494,961	1,594,033	1,770,209	1,855,345	85,135	
		1,734,671	1,494,961	1,594,033	1,770,209	1,855,345	85,135	5%
Total Expenditures		1,875,446	1,883,213	1,878,859	2,008,436	2,097,638	89,201	4%
Net Revenues over/(under) Expenditures		(64)	120,817	35,340	-	-	0	

POLICE 411 PENSION — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	2,839,849	2,869,822	2,990,777	3,171,484	3,310,409	138,926	
Property Tax Levy - Delinquent	401101	1,673	1,053	1,043	-	-	-	
		2,841,521	2,870,876	2,991,821	3,171,484	3,310,409	138,926	4%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	87,858	129,511	124,141	120,457	110,421	(10,037)	
		87,858	129,511	124,141	120,457	110,421	(10,037)	-8%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,760	1,475	9,904	1,500	5,000	3,500	
Gain (Loss) on Sale of Invest	451002	-	-	(10,210)	-	-	-	
		6,760	1,475	(306)	1,500	5,000	3,500	233%
Total Revenues		2,936,139	3,001,861	3,115,655	3,293,441	3,425,830	132,389	4%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Health Services	521106	281,199	253,014	468,162	300,000	350,000	50,000	
		281,199	253,014	468,162	300,000	350,000	50,000	17%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	179	179	198	198	3,913	3,715	
		179	179	198	198	3,913	3,715	1876%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	2,654,829	2,703,688	2,580,120	2,993,243	3,071,917	78,674	
		2,654,829	2,703,688	2,580,120	2,993,243	3,071,917	78,674	3%
Total Expenditures		2,936,207	2,956,880	3,048,481	3,293,441	3,425,830	132,389	4%
Net Revenues over/(under) Expenditures		(68)	44,982	67,175	-	-	-	

PAYROLL FUNDS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	14,583,207	14,683,802	14,809,050	15,348,763	16,058,021	709,258	
Property Tax Levy - Delinquent	401101	8,590	5,390	5,167	-	-	-	
		14,591,797	14,689,192	14,814,217	15,348,763	16,058,021	709,258	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	451,171	662,657	614,693	582,966	535,624	(47,342)	
		451,171	662,657	614,693	582,966	535,624	(47,342)	-8%
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	6	-	-	-	-	
		-	6	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,675	13,123	20,974	1,130	-	(1,130)	
Other Miscellaneous Revenue	471005	119	-	-	-	-	-	
		6,794	13,123	20,974	1,130	-	(1,130)	-100%
Total Revenues		15,049,762	15,364,979	15,449,884	15,932,859	16,593,645	660,786	4%
Expenditures								
Personal Services								
Social Security Contributions	512200	24	-	-	-	-	-	
Other Employee Benefits	512600	(432)	-	-	-	-	-	
		(408)	-	-	-	-	-	0%
Discretionary Expenses								
Miscellaneous Costs	542107	6	18	42	-	-	-	
Bad Debt Expense	542114	2,315	-	-	-	-	-	
		2,321	18	42	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	1,020	1,020	1,130	1,130	19,053	17,923	
		1,020	1,020	1,130	1,130	19,053	17,923	1586%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	14,954,659	14,621,583	15,353,894	15,931,729	16,574,592	642,863	
		14,954,659	14,621,583	15,353,894	15,931,729	16,574,592	642,863	4%
Total Expenditures		14,957,592	14,622,621	15,355,065	15,932,859	16,593,645	660,786	4%
Net Revenues over/(under) Expenditures		92,170	742,358	94,818	-	-	-	

PAYROLL FUNDS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	14,583,207	14,683,802	14,809,050	15,348,763	16,058,021	709,258	
Property Tax Levy - Delinquent	401101	8,590	5,390	5,167	-	-	-	
		14,591,797	14,689,192	14,814,217	15,348,763	16,058,021	709,258	5%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	451,171	662,657	614,693	582,966	535,624	(47,342)	
		451,171	662,657	614,693	582,966	535,624	(47,342)	-8%
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	6	-	-	-	-	
		-	6	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,675	13,123	20,974	1,130	-	(1,130)	
Other Miscellaneous Revenue	471005	119	-	-	-	-	-	
		6,794	13,123	20,974	1,130	-	(1,130)	-100%
Total Revenues		15,049,762	15,364,979	15,449,884	15,932,859	16,593,645	660,786	4%
Expenditures								
Personal Services								
Social Security Contributions	512200	24	-	-	-	-	-	
Other Employee Benefits	512600	(432)	-	-	-	-	-	
		(408)	-	-	-	-	-	0%
Discretionary Expenses								
Miscellaneous Costs	542107	6	18	42	-	-	-	
Bad Debt Expense	542114	2,315	-	-	-	-	-	
		2,321	18	42	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	1,020	1,020	1,130	1,130	19,053	17,923	
		1,020	1,020	1,130	1,130	19,053	17,923	1586%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	14,954,659	14,621,583	15,353,894	15,931,729	16,574,592	642,863	
		14,954,659	14,621,583	15,353,894	15,931,729	16,574,592	642,863	4%
Total Expenditures		14,957,592	14,622,621	15,355,065	15,932,859	16,593,645	660,786	4%
Net Revenues over/(under) Expenditures		92,170	742,358	94,818	-	-	-	

Capital Project Funds

Capital project funds account for expenses and resources related to the acquisition and construction of capital facilities, improvements, and other major fixed assets. These capital project funds are typically financed with revenue other than enterprise or internal service fund monies with the exception of storm water projects that are typically funded from storm water utility rates. Capital project funds include these types of improvements:

- Public Works Streets, Storm Water, Bridges, Traffic, Downtown, Trails
- Parks, Recreation, Riverfront, Ushers Ferry, Aquatics, Forestry
- Fire
- Police, Animal Control
- Veteran's Stadium
- Veteran's Memorial Building
- Library
- Urban Renewal
- Flood Recovery 2008, 2016
- Flood Control System
- Information Technology
- Building Demolitions
- City Facilities
- Riverwall
- Other Miscellaneous Improvements

CAPITAL PROJECTS FUND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	25,782,283	48,193,856	21,657,635	-	-	-	
Federal Capital	421003	15,330,197	2,902,004	10,491,108	9,045,063	10,879,000	1,833,937	
State Operating	422001	5,695,316	7,070,253	5,491,587	-	-	-	
State Capital	422002	869,080	764,795	1,070,902	637,500	2,515,000	1,877,500	
Local Govt Grants	423000	616,535	235,366	217,296	6,500	606,000	599,500	
Community Credits	423001	208	-	-	-	-	-	
		48,293,619	59,166,274	38,928,528	9,689,063	14,000,000	4,310,937	44%
Charges for Services								
Zoning & Subdivision Fees	431004	54,212	80,378	49,576	-	-	-	
Sale of Maps / Publications	431005	-	15	-	-	-	-	
Admin Charges - City Mgr Depts	431007	-	-	25,692	-	-	-	
Property Assessments	431008	341	323	-	-	-	-	
Developer Cost Sharing	431009	-	-	19,968	-	-	-	
Other Charges for Services	431010	5,225	-	-	-	-	-	
Admin Charges - External	431012	12,340	11,500	16,088	-	-	-	
Sale of Recycleable	432002	-	-	296	-	-	-	
		72,118	92,216	111,619	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	39,844,816	39,825,832	47,037,770	39,779,581	40,208,142	428,561	
Operating Transfer In - Intra	483002	25,254,050	33,783,570	21,276,222	2,238,420	1,828,000	(410,420)	
		65,098,867	73,609,401	68,313,992	42,018,001	42,036,142	18,141	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	12,830,000	10,648,637	13,070,177	13,395,000	20,000,000	6,605,000	
Premiums on Bonds Sold	485005	-	-	470,000	-	-	-	
TIF GO Bond Proceeds	485008	-	-	-	-	700,000	700,000	
		12,830,000	10,648,637	13,540,177	13,395,000	20,700,000	7,305,000	55%
Other Revenue								
Interest/Div - Nonproprietary	451000	146,664	191,038	219,828	-	-	-	
Penalties	451001	531	1,801	1,889	-	-	-	
Land Rental	461000	16,234	20,944	10,958	-	-	-	
Building Rental	461001	-	-	192,874	-	-	-	
Contributions & Donations	471002	1,166,494	530,386	269,443	-	-	-	
Damage Recoveries	471004	-	42,393	309,556	-	-	-	
Other Miscellaneous Revenue	471005	439,465	11,899	25,280	-	-	-	
Special Assessment Charges	471008	233,076	495,102	806,429	225,000	839,600	614,600	
Interest / Div - Proprietary	481000	535	5	57	-	-	-	
Settlement Reimbursement	481002	214,501	359,373	673,314	-	-	-	
Capital Contributions	481003	774,200	2,782,748	1,326,813	-	-	-	
Sale of Fixed Assets	482001	312,923	95,813	106,173	-	-	-	
		3,304,622	4,531,502	3,942,615	225,000	839,600	614,600	273%
Total Revenues		129,599,225	148,048,031	124,836,932	65,327,064	77,575,742	12,248,678	19%
Expenditures								
Personal Services								
Regular Employees	511100	698,009	421,157	242,777	-	-	-	
Temporary/Seasonal Employees	511200	1,144	-	-	-	-	-	
Overtime	511300	34,579	57,723	629,999	-	-	-	
Other Special Pays	511400	7,948	2,862	269	-	-	-	
Leave Accrual	511500	1,885	(9,159)	(2,355)	-	-	-	
Group Insurance	512100	118,712	60,963	28,754	-	-	-	
Social Security Contributions	512200	40,681	19,391	14,987	-	-	-	
Retirement Contribution	512300	48,163	23,629	17,919	-	-	-	
Workers' Compensation	512500	35,991	10,640	9,428	-	-	-	
Other Employee Benefits	512600	(4,113)	7,815	1,293	-	-	-	
		983,000	595,022	943,074	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	5,257	3,335	2,217	-	-	-	
Architectural Services	521101	211,255	4,551	13,551	-	-	-	
Consulting Services	521103	257,927	20,549	-	-	-	-	
Consulting & Technical Service	521104	1,005,308	745,547	142,653	-	-	-	
External Contracted Labor	521105	458,321	-	51,046	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Health Services	521106	88	124	96	-	-	-	
Legal Services	521107	1,000	90	-	-	-	-	
Other Professional Services	521108	2,149,784	763,855	4,482,924	-	-	-	
Security Services	521110	-	9	474	-	-	-	
Computer Hardware	522100	32,751	-	-	-	-	-	
Computer Software Maintenance	522101	201,028	-	-	-	-	-	
IT Services - External	522102	68,515	13,938	4,524	-	-	-	
Radio Maintenance	522103	-	480	573	-	-	-	
Building & Grounds Services	522104	466,031	349,043	221,103	-	-	-	
Equip/Furniture/Fixtures Serv	522105	(191,834)	29,309	24,173	-	-	-	
Vehicles & Rolling Equip Serv	522106	-	-	614	-	-	-	
NonCapitalized Project Expense	522110	1,164,666	1,217,442	572,291	-	-	-	
Landfill Fees	523102	735	1,117	31,447	-	-	-	
Recycling Fees	523104	-	87	-	-	-	-	
Water	523108	849	-	-	-	-	-	
Rental of Equip & Vehicles	524101	5,343	124	358,227	-	-	-	
Appraisal, Recording, Abstract	525100	23,107	6,605	-	-	-	-	
Printing, Binding, & Duplicate	525102	6,787	31,389	5,022	-	-	-	
Other Purchased Services	525106	900	-	-	-	-	-	
Animal Supplies	531101	-	-	788	-	-	-	
Awards & Recognition	531102	2,224	-	5,740	-	-	-	
Books & Subscriptions	531103	490,513	489,916	490,824	500,000	500,000	-	
Chemical Supplies	531104	246,190	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	-	-	663	-	-	-	
Computer Supplies	531106	223,492	2,894	5,665	-	-	-	
Equipment/Furniture/Fixtures	531109	258,583	68,658	110,579	61,100	39,000	(22,100)	
Photography Supplies	531110	-	-	1,545	-	-	-	
Landscaping Materials	531112	292,028	169,055	225,987	176,434	174,000	(2,434)	
Miscellaneous Supplies	531114	27	-	256,129	-	-	-	
Office Supplies	531116	31,473	317	4,064	-	-	-	
Paint Supplies	531117	-	-	1,035	-	-	-	
Program Supplies	531118	1,212	16,067	4,328	-	-	-	
Shop Supplies	531119	4,419	-	10,373	-	-	-	
Sign & Signal Supplies	531120	2,078	-	21,554	-	-	-	
Street & Sewer Materials	531121	-	-	1,869,632	-	-	-	
Uniforms	531123	-	-	851	-	-	-	
Personal Protective Gear	531124	-	20	21,988	-	-	-	
LP Gas	532103	-	-	593	-	-	-	
Other Lubricants	532106	-	-	(1,211)	-	-	-	
Building & Grounds Supplies	533100	6,930	-	36,630	-	-	-	
Equip/Furniture/Fixtures Parts	533101	3,148	-	68,498	-	-	-	
Vehicle & Rolling Equip Parts	533102	-	-	3,316	-	-	-	
Replacement Housing	541103	-	108	-	-	-	-	
Moving Costs	541104	16,485	-	-	-	-	-	
Grants	541105	15,749,413	868,048	5,028	-	-	-	
Grants & Contributions	541106	25,306	15,232,760	16,320,016	-	-	-	
Conferences, Training, Travel	542102	6,264	2,885	6,010	-	-	-	
Entertainment Expense	542104	-	-	1,679	-	-	-	
Settlement	542105	-	887,980	-	-	-	-	
Licensing Fees	542106	30	-	-	-	-	-	
Miscellaneous Costs	542107	-	-	3,225	-	-	-	
Postage & Freight	542108	6,056	3,686	3,646	-	-	-	
Property Tax	542109	11,814	10,944	10,958	-	-	-	
Recording/Filing Fees/Permits	542110	2,978	1,908	326	-	-	-	
Mileage Reimbursement	542111	707	488	99	-	-	-	
Right of Way / Easement Acq	542112	-	-	1,630	-	-	-	
Talent Fee Expense	542113	-	200	-	-	-	-	
Bad Debt Expense	542114	4,190	32,583	57	-	-	-	
		23,253,378	20,976,110	25,403,180	737,534	713,000	(24,534)	-3%
Fleet & Facilities								
City Facility Maint Services	522107	17,542	1,242	50,972	-	-	-	
Rental of Land & Buildings	524100	11,526	-	49,595	-	-	-	
		29,068	1,242	100,567	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	(1)	-	-	-	-	-	
City Inter Department Charges	521114	-	433	8,195	-	-	-	
Electricity	523100	171,339	64	11,628	-	-	-	
Natural Gas	523103	634	-	906	-	-	-	
Diesel Fuel	532100	(770)	-	7,891	-	-	-	
Gasoline Fuel	532101	-	25	8	-	-	-	
		171,202	523	28,628	-	-	-	0%
Capital Outlay								
Land	551000	5,722,070	3,801,028	9,327,182	-	-	-	
Buildings	552000	6,339,727	5,378,519	1,997,331	1,932,395	675,000	(1,257,395)	
Improvements Other than Bldgs	553000	45,927,109	67,591,090	74,369,949	67,034,596	75,335,742	8,301,146	
Vehicles, Equipment, Software	554000	1,909,958	2,408,119	2,036,305	2,212,450	1,919,000	(293,450)	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Controlled assets	556000	2,958	6,710	4,326	-	-	-	
		59,901,821	79,185,465	87,735,093	71,179,441	77,929,742	6,750,301	9%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	6,421,165	13,938,866	9,011,656	27,300	480,396	453,096	
Transfer Out-Intra	571200	25,254,050	33,783,570	21,276,222	2,238,420	1,828,000	(410,420)	
		31,675,215	47,722,436	30,287,878	2,265,720	2,308,396	42,676	2%
Total Expenditures		116,013,684	148,480,797	144,498,419	74,182,695	80,951,138	6,768,443	9%
Net Revenues over/(under) Expenditures		13,585,542	(432,766)	(19,661,487)	(8,855,631)	(3,375,396)	5,480,235	

STREET IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	(5,535)	-	-	-	-	
Federal Capital	421003	1,723,160	2,047,268	4,509,205	2,600,000	6,541,000	3,941,000	
State Operating	422001	-	523	-	-	-	-	
State Capital	422002	251,799	117,795	905,463	637,500	2,500,000	1,862,500	
Local Govt Grants	423000	583,835	149,079	-	-	333,000	333,000	
		2,558,794	2,309,131	5,414,668	3,237,500	9,374,000	6,136,500	190%
Charges for Services								
Sale of Maps / Publications	431005	-	15	-	-	-	-	
Admin Charges - External	431012	-	-	439	-	-	-	
		-	15	439	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	14,494,247	21,427,723	23,870,106	22,658,580	23,008,580	350,000	
Operating Transfer In - Intra	483002	7,694,151	15,806,509	5,790,352	1,071,420	1,200,000	128,580	
		22,188,398	37,234,232	29,660,458	23,730,000	24,208,580	478,580	2%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	5,983,986	6,196,580	4,010,000	4,190,000	180,000	
Premiums on Bonds Sold	485005	-	-	470,000	-	-	-	
TIF GO Bond Proceeds	485008	-	-	-	-	700,000	700,000	
		-	5,983,986	6,666,580	4,010,000	4,890,000	880,000	22%
Other Revenue								
Interest/Div - Nonproprietary	451000	89,736	93,544	86,821	-	-	-	
Penalties	451001	531	1,650	1,361	-	-	-	
Land Rental	461000	16,214	20,944	10,958	-	-	-	
Contributions & Donations	471002	-	-	78,524	-	-	-	
Damage Recoveries	471004	-	-	800	-	-	-	
Other Miscellaneous Revenue	471005	-	6,364	-	-	-	-	
Special Assessment Charges	471008	204,747	386,633	632,265	-	839,600	839,600	
Capital Contributions	481003	452,959	1,376,760	767,759	-	-	-	
		764,186	1,885,894	1,578,488	-	839,600	839,600	100%
Total Revenues		25,511,378	47,413,258	43,320,633	30,977,500	39,312,180	8,334,680	27%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	6,825	-	-	-	-	-	
Other Professional Services	521108	2,150	15,200	-	-	-	-	
NonCapitalized Project Expense	522110	1,092,775	696,007	58,292	-	-	-	
Printing, Binding, & Duplicate	525102	1	-	-	-	-	-	
Postage & Freight	542108	4,027	2,149	2,647	-	-	-	
Property Tax	542109	11,814	10,944	10,958	-	-	-	
Bad Debt Expense	542114	1,998	-	-	-	-	-	
		1,119,590	724,300	71,897	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	-	-	275	-	-	-	
Natural Gas	523103	-	-	261	-	-	-	
		-	-	536	-	-	-	0%
Capital Outlay								
Land	551000	561,732	3,103,060	485,160	-	-	-	
Improvements Other than Bldgs	553000	23,930,879	28,025,029	36,791,153	32,090,000	40,562,180	8,472,180	
		24,492,610	31,128,089	37,276,313	32,090,000	40,562,180	8,472,180	26%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	178,265	103,238	3,251,780	-	-	-	
Transfer Out-Intra	571200	9,816,529	15,654,074	6,153,324	2,071,420	1,200,000	(871,420)	

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
	9,994,793	15,757,311	9,405,104	2,071,420	1,200,000	(871,420)	-42%
Total Expenditures	35,606,993	47,609,700	46,753,851	34,161,420	41,762,180	7,600,760	22%
Net Revenues over/(under) Expenditures	(10,095,615)	(196,442)	(3,433,218)	(3,183,920)	(2,450,000)	733,920	

STORM SEWER IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	49,549	90,905	-	-	-	-	
Federal Capital	421003	431,923	382,231	200,547	-	-	-	
State Operating	422001	-	14,822	-	-	-	-	
State Capital	422002	-	-	26,740	-	-	-	
Local Govt Grants	423000	-	10,628	11,285	-	-	-	
		481,472	498,586	238,572	-	-	-	0%
Charges for Services								
Zoning & Subdivision Fees	431004	54,212	80,378	49,576	-	-	-	
Developer Cost Sharing	431009	-	-	19,968	-	-	-	
		54,212	80,378	69,544	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	3,975,455	3,015,226	2,547,280	2,650,000	2,379,182	(270,818)	
Operating Transfer In - Intra	483002	2,868,992	4,374,318	2,131,626	-	-	-	
		6,844,447	7,389,544	4,678,906	2,650,000	2,379,182	(270,818)	-10%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	4,566	12,102	21,347	-	-	-	
Damage Recoveries	471004	-	24,648	-	-	-	-	
Capital Contributions	481003	321,242	1,180,988	559,054	-	-	-	
		325,808	1,217,739	580,401	-	-	-	0%
Total Revenues		7,705,939	9,186,246	5,567,422	2,650,000	2,379,182	(270,818)	-10%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting & Technical Service	521104	84,842	-	-	-	-	-	
Other Professional Services	521108	9,000	285	30,550	-	-	-	
NonCapitalized Project Expense	522110	44,816	270,086	321,144	-	-	-	
Grants & Contributions	541106	25,306	284,230	27,279	-	-	-	
Settlement	542105	-	4,300	-	-	-	-	
Postage & Freight	542108	243	242	168	-	-	-	
		164,207	559,143	379,140	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	8,222	1,119	242,274	-	-	-	
Improvements Other than Bldgs	553000	3,395,900	3,687,302	4,076,125	3,450,000	2,379,182	(1,070,818)	
		3,404,122	3,688,421	4,318,399	3,450,000	2,379,182	(1,070,818)	-31%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	644,640	1,245,637	-	-	-	
Transfer Out-Intra	571200	3,054,266	4,283,318	2,020,355	-	-	-	
		3,054,266	4,927,958	3,265,992	-	-	-	0%
Total Expenditures		6,622,596	9,175,522	7,963,531	3,450,000	2,379,182	(1,070,818)	-31%
Net Revenues over/(under) Expenditures		1,083,343	10,724	(2,396,109)	(800,000)	-	800,000	

BRIDGE IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	491,481	26,021	29,263	600,000	-	(600,000)	
State Capital	422002	59,180	-	-	-	-	-	
		550,661	26,021	29,263	600,000	-	(600,000)	-100%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	471,434	130,015	1,463,086	-	100,000	100,000	
Operating Transfer In - Intra	483002	1,400,133	2,030,975	1,146,241	-	-	-	
		1,871,568	2,160,990	2,609,327	-	100,000	100,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	-	850,000	850,000	
		-	-	-	-	850,000	850,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	5,219	7,191	9,015	-	-	-	
		5,219	7,191	9,015	-	-	-	0%
Total Revenues		2,427,447	2,194,201	2,647,605	600,000	950,000	350,000	58%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	7,515	(3,950)	-	-	-	-	
NonCapitalized Project Expense	522110	43	335	4,310	-	-	-	
Postage & Freight	542108	217	86	113	-	-	-	
Bad Debt Expense	542114	400	-	-	-	-	-	
		8,175	(3,529)	4,423	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	32,449	49	-	-	-	-	
Improvements Other than Bldgs	553000	2,932,629	406,250	2,356,008	900,000	950,000	50,000	
		2,965,078	406,299	2,356,008	900,000	950,000	50,000	6%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	196,370	-	-	-	
Transfer Out-Intra	571200	61,294	1,714,258	1,163,259	-	-	-	
		61,294	1,714,258	1,359,629	-	-	-	0%
Total Expenditures		3,034,547	2,117,028	3,720,060	900,000	950,000	50,000	6%
Net Revenues over/(under) Expenditures		(607,100)	77,173	(1,072,454)	(300,000)	-	300,000	

TRAFFIC IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	202,458	418,924	375,000	605,000	230,000	
State Capital	422002	48,791	347,000	25,716	-	-	-	
Local Govt Grants	423000	-	47,259	-	-	-	-	
		48,791	596,717	444,641	375,000	605,000	230,000	61%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	111,937	-	1,740,000	100,000	-	(100,000)	
Operating Transfer In - Intra	483002	3,687,889	3,395,368	894,735	1,000,000	-	(1,000,000)	
		3,799,826	3,395,368	2,634,735	1,100,000	-	(1,100,000)	-100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	375,000	580,000	1,060,000	480,000	
		-	-	375,000	580,000	1,060,000	480,000	83%
Other Revenue								
Interest/Div - Nonproprietary	451000	9,956	9,471	23,337	-	-	-	
Penalties	451001	-	66	30	-	-	-	
Special Assessment Charges	471008	6,761	63,501	99,044	225,000	-	(225,000)	
Sale of Fixed Assets	482001	-	-	2,100	-	-	-	
		16,717	73,038	124,511	225,000	-	(225,000)	-100%
Total Revenues		3,865,334	4,065,122	3,578,886	2,280,000	1,665,000	(615,000)	-27%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
NonCapitalized Project Expense	522110	-	38,983	128	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	(2,100)	-	-	-	
Sign & Signal Supplies	531120	2,078	-	-	-	-	-	
Postage & Freight	542108	199	177	123	-	-	-	
		2,277	39,160	(1,850)	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	18,022	-	-	-	-	-	
Improvements Other than Bldgs	553000	847,578	1,429,494	1,564,853	2,280,000	1,665,000	(615,000)	
Vehicles, Equipment, Software	554000	466,239	492,648	1,260,586	-	-	-	
		1,331,839	1,922,141	2,825,440	2,280,000	1,665,000	(615,000)	-27%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	99,748	22,701	-	-	-	
Transfer Out-Intra	571200	2,587,807	3,617,900	663,759	-	-	-	
		2,587,807	3,717,648	686,460	-	-	-	0%
Total Expenditures		3,921,923	5,678,950	3,510,049	2,280,000	1,665,000	(615,000)	-27%
Net Revenues over/(under) Expenditures		(56,590)	(1,613,828)	68,837	-	-	-	

IMPROVEMENTS - PARK

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Capital	422002	-	300,000	-	-	-	-	
Local Govt Grants	423000	12,700	8,400	3,750	-	-	-	
Community Credits	423001	208	-	-	-	-	-	
		12,908	308,400	3,750	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,349,779	2,488	377,591	-	200,000	200,000	
Operating Transfer In - Intra	483002	497,298	11,356	184,921	-	-	-	
		1,847,077	13,844	562,512	-	200,000	200,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	60,000	1,605,866	969,531	150,000	733,500	583,500	
		60,000	1,605,866	969,531	150,000	733,500	583,500	389%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,283	507	39	-	-	-	
Contributions & Donations	471002	546,914	371,650	83,584	-	-	-	
Capital Contributions	481003	-	225,000	-	-	-	-	
Sale of Fixed Assets	482001	1	-	-	-	-	-	
		548,198	597,157	83,623	-	-	-	0%
Total Revenues		2,468,182	2,525,267	1,619,416	150,000	933,500	783,500	522%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	64	-	-	-	-	-	
Other Professional Services	521108	93,139	-	-	-	-	-	
Building & Grounds Services	522104	769	1,845	2,975	-	-	-	
NonCapitalized Project Expense	522110	7,660	107,735	67,349	-	-	-	
Landfill Fees	523102	258	358	-	-	-	-	
Rental of Equip & Vehicles	524101	5,343	-	-	-	-	-	
Appraisal, Recording, Abstract	525100	870	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	1,006	6,440	-	-	-	-	
Landscaping Materials	531112	9,670	-	3,287	-	-	-	
Shop Supplies	531119	449	-	-	-	-	-	
Building & Grounds Supplies	533100	3,762	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	-	102	-	-	-	-	
		122,989	116,480	73,610	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	630	424,301	4,374	-	-	-	
Buildings	552000	198,760	-	45,617	-	-	-	
Improvements Other than Bldgs	553000	742,849	1,662,414	2,309,064	205,000	933,500	728,500	
Vehicles, Equipment, Software	554000	31,444	225,000	-	-	-	-	
		973,684	2,311,715	2,359,055	205,000	933,500	728,500	355%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	497,298	11,356	184,921	-	-	-	
		497,298	11,356	184,921	-	-	-	0%
Total Expenditures		1,593,970	2,439,551	2,617,586	205,000	933,500	728,500	355%
Net Revenues over/(under) Expenditures		874,212	85,716	(998,170)	(55,000)	-	55,000	

FIRE IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	149,808	-	-	-	-	-	
Operating Transfer In - Intra	483002	99,230	28,704	75,371	-	-	-	
		249,038	28,704	75,371	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	700,000	700,000	1,300,000	750,000	850,000	100,000	
		700,000	700,000	1,300,000	750,000	850,000	100,000	13%
Other Revenue								
Interest/Div - Nonproprietary	451000	3	0	1	-	-	-	
Sale of Fixed Assets	482001	2,250	-	-	-	-	-	
		2,253	0	1	-	-	-	0%
Total Revenues		951,291	728,704	1,375,371	750,000	850,000	100,000	13%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Equipment/Furniture/Fixtures	531109	14,874	-	-	-	-	-	
Postage & Freight	542108	11	-	-	-	-	-	
		14,885	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	101,494	-	-	-	-	-	
Vehicles, Equipment, Software	554000	668,002	788,547	342,787	750,000	850,000	100,000	
		769,496	788,547	342,787	750,000	850,000	100,000	13%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	99,230	28,704	75,371	-	-	-	
		99,230	28,704	75,371	-	-	-	0%
Total Expenditures		883,611	817,251	418,158	750,000	850,000	100,000	13%
Net Revenues over/(under) Expenditures		67,680	(88,547)	957,213	-	-	-	

FORESTRY IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	5,665	7,127	6,307	-	-	-	
Local Govt Grants	423000	20,000	20,000	-	6,500	7,000	500	
		25,665	27,127	6,307	6,500	7,000	500	8%
Charges for Services								
Admin Charges - External	431012	12,340	11,500	15,400	-	-	-	
		12,340	11,500	15,400	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,338	289,000	-	-	-	-	
Operating Transfer In - Intra	483002	592	27,381	1,845	-	-	-	
		1,929	316,381	1,845	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	150,000	150,000	150,000	150,000	150,000	-	
		150,000	150,000	150,000	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	56	457	819	-	-	-	
Contributions & Donations	471002	14,580	-	-	-	-	-	
Other Miscellaneous Revenue	471005	3,930	5,250	25,280	-	-	-	
		18,566	5,707	26,099	-	-	-	0%
Total Revenues		208,500	510,715	199,651	156,500	157,000	500	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting & Technical Service	521104	-	92,610	92,673	-	-	-	
Other Professional Services	521108	-	12,065	-	-	-	-	
NonCapitalized Project Expense	522110	1,380	-	-	-	-	-	
Landscaping Materials	531112	282,358	169,055	220,271	176,434	174,000	(2,434)	
Postage & Freight	542108	100	-	-	-	-	-	
Bad Debt Expense	542114	1,246	-	-	-	-	-	
		285,084	273,730	312,944	176,434	174,000	(2,434)	-1%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	592	27,381	1,845	-	-	-	
		592	27,381	1,845	-	-	-	0%
Total Expenditures		285,676	301,111	314,789	176,434	174,000	(2,434)	-1%
Net Revenues over/(under) Expenditures		(77,176)	209,604	(115,137)	(19,934)	(17,000)	2,934	

IMPROVEMENTS - POLICE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	2,220,000	-	-	50,000	50,000	
		-	2,220,000	-	-	50,000	50,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	50,000	-	-	-	-	-	
		50,000	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	859	1,441	4,264	-	-	-	
Contributions & Donations	471002	555,000	-	-	-	-	-	
		555,859	1,441	4,264	-	-	-	0%
Total Revenues		605,859	2,221,441	4,264	-	50,000	50,000	100%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	503,260	825,161	796,811	850,000	-	(850,000)	
Improvements Other than Bldgs	553000	-	-	-	-	50,000	50,000	
		503,260	825,161	796,811	850,000	50,000	(800,000)	-94%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		503,260	825,161	796,811	850,000	50,000	(800,000)	-94%
Net Revenues over/(under) Expenditures		102,599	1,396,280	(792,548)	(850,000)	-	850,000	

RECREATION IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	6,875	23,125	-	-	-	
		-	6,875	23,125	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	250,000	92,216	150,000	-	-	-	
		250,000	92,216	150,000	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1	-	-	-	-	-	
Contributions & Donations	471002	-	14,000	-	-	-	-	
		1	14,000	-	-	-	-	0%
Total Revenues		250,001	113,091	173,125	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	181,262	87,673	5,199	-	-	-	
		181,262	87,673	5,199	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	15,000	-	49,157	-	-	-	
Transfer Out-Intra	571200	-	6,875	23,125	-	-	-	
		15,000	6,875	72,282	-	-	-	0%
Total Expenditures		196,262	94,548	77,481	-	-	-	0%
Net Revenues over/(under) Expenditures		53,739	18,543	95,644	-	-	-	

RIVERFRONT IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	1,449	-	-	-	-	
		-	1,449	-	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	150,000	150,000	-	-	-	
		-	150,000	150,000	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	23	1	3	-	-	-	
		23	1	3	-	-	-	0%
Total Revenues		23	151,450	150,003	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	24,319	16,875	-	-	-	
		-	24,319	16,875	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	-	1,449	-	-	-	-	
		-	1,449	-	-	-	-	0%
Total Expenditures		-	25,768	16,875	-	-	-	0%
Net Revenues over/(under) Expenditures		23	125,682	133,128	-	-	-	

USHERS FERRY IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	243,194	84,226	-	-	-	
		-	243,194	84,226	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		-	243,194	84,226	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	64,370	131,148	-	-	-	
		-	64,370	131,148	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		-	64,370	131,148	-	-	-	0%
Net Revenues over/(under) Expenditures		-	178,824	(46,922)	-	-	-	

VETERANS STADIUM IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	250,000	250,000	250,000	250,000	250,000	-	
Operating Transfer In - Intra	483002	385,347	755,454	121,091	-	369,000	369,000	
		635,347	1,005,454	371,091	250,000	619,000	369,000	148%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	467,759	-	-	-	-	
		-	467,759	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	332	684	1,238	-	-	-	
Contributions & Donations	471002	50,000	150,000	7,335	-	-	-	
		50,332	150,684	8,573	-	-	-	0%
Total Revenues		685,679	1,623,897	379,664	250,000	619,000	369,000	148%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	10,000	-	-	-	-	-	
NonCapitalized Project Expense	522110	-	-	16,714	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	388	-	-	-	
		10,000	-	17,102	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	-	250,000	180,000	(70,000)	
Improvements Other than Bldgs	553000	324,560	635,825	209,134	-	120,000	120,000	
Vehicles, Equipment, Software	554000	-	-	52,915	-	69,000	69,000	
		324,560	635,825	262,049	250,000	369,000	119,000	48%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	385,347	755,454	121,091	-	369,000	369,000	
		385,347	755,454	121,091	-	369,000	369,000	100%
Total Expenditures		719,907	1,391,279	400,241	250,000	738,000	488,000	195%
Net Revenues over/(under) Expenditures		(34,228)	232,618	(20,578)	-	(119,000)	(119,000)	

VETERANS MEMORIAL BLDG IMPR — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	19,808	-	238,704	-	-	-	
Operating Transfer In - Intra	483002	-	-	-	-	60,000	60,000	
		19,808	-	238,704	-	60,000	60,000	100%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,288	2,172	3,827	-	-	-	
Other Miscellaneous Revenue	471005	450	285	-	-	-	-	
		1,738	2,457	3,827	-	-	-	0%
Total Revenues		21,546	2,457	242,532	-	60,000	60,000	100%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Equip/Furniture/Fixtures Serv	522105	1,800	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	6,349	-	-	-	-	-	
Building & Grounds Supplies	533100	993	-	-	-	-	-	
Bad Debt Expense	542114	9	-	-	-	-	-	
		9,151	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	8,837	-	60,000	60,000	
Vehicles, Equipment, Software	554000	-	7,000	7,000	-	-	-	
		-	7,000	15,837	-	60,000	60,000	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	10,010	-	-	-	-	
Transfer Out-Intra	571200	-	-	-	-	60,000	60,000	
		-	10,010	-	-	60,000	60,000	100%
Total Expenditures		9,151	17,010	15,837	-	120,000	120,000	100%
Net Revenues over/(under) Expenditures		12,395	(14,553)	226,695	-	(60,000)	(60,000)	

LIBRARY IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	0	-	-	-	-	-	
		0	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	500,000	500,000	500,000	500,000	-	
		-	500,000	500,000	500,000	500,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	118	57	13	-	-	-	
		118	57	13	-	-	-	0%
Total Revenues		118	500,057	500,013	500,000	500,000	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	(0)	-	-	-	-	-	
Books & Subscriptions	531103	-	489,916	490,824	500,000	500,000	-	
		(0)	489,916	490,824	500,000	500,000	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	0	-	-	-	-	-	
		0	-	-	-	-	-	0%
Total Expenditures		-	489,916	490,824	500,000	500,000	-	0%
Net Revenues over/(under) Expenditures		118	10,141	9,189	-	-	-	

ANIMAL CONTROL IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	976	-	-	-	-	-	
		976	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	19	33	41	-	-	-	
		19	33	41	-	-	-	0%
Total Revenues		995	33	41	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Equipment/Furniture/Fixtures	531109	-	-	3,446	-	-	-	
		-	-	3,446	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	976	-	-	-	-	-	
		976	-	-	-	-	-	0%
Total Expenditures		976	-	3,446	-	-	-	0%
Net Revenues over/(under) Expenditures		19	33	(3,406)	-	-	-	

DOWNTOWN IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	100,000	-	-	-	
Operating Transfer In - Intra	483002	385,219	131,185	394,921	-	50,000	50,000	
		385,219	131,185	494,921	-	50,000	50,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	50,000	100,000	50,000	
		-	-	-	50,000	100,000	50,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	18,057	17,074	23,738	-	-	-	
Penalties	451001	-	85	491	-	-	-	
Damage Recoveries	471004	-	1,630	-	-	-	-	
Special Assessment Charges	471008	21,568	44,968	75,120	-	-	-	
		39,625	63,757	99,349	-	-	-	0%
Total Revenues		424,844	194,941	594,270	50,000	150,000	100,000	200%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
NonCapitalized Project Expense	522110	280	-	-	-	-	-	
Postage & Freight	542108	2	6	35	-	-	-	
		282	6	35	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	14,182	117,283	226,470	50,000	150,000	100,000	
		14,182	117,283	226,470	50,000	150,000	100,000	200%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	516,489	468,804	357,178	-	50,000	50,000	
		516,489	468,804	357,178	-	50,000	50,000	100%
Total Expenditures		530,953	586,094	583,684	50,000	200,000	150,000	300%
Net Revenues over/(under) Expenditures		(106,110)	(391,152)	10,586	-	(50,000)	(50,000)	

RIVERWALL IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	150,000	150,000	
		-	-	-	-	150,000	150,000	100%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	150,000	150,000	100%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	-	150,000	150,000	
		-	-	-	-	150,000	150,000	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	150,000	150,000	100%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

AQUATICS IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	241,773	252,236	106,097	-	-	-	
		241,773	252,236	106,097	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	105,616	365,840	125,000	39,000	(86,000)	
		-	105,616	365,840	125,000	39,000	(86,000)	-69%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,212	1,290	788	-	-	-	
		1,212	1,290	788	-	-	-	0%
Total Revenues		242,985	359,142	472,725	125,000	39,000	(86,000)	-69%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Building & Grounds Services	522104	740	-	43,780	-	-	-	
Equip/Furniture/Fixtures Serv	522105	66,500	-	-	-	-	-	
NonCapitalized Project Expense	522110	-	4,305	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	9,937	-	61,100	39,000	(22,100)	
		67,240	14,242	43,780	61,100	39,000	(22,100)	-36%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	79,970	27,246	24,097	34,450	-	(34,450)	
Improvements Other than Bldgs	553000	-	73,345	409,806	-	-	-	
Vehicles, Equipment, Software	554000	-	-	-	29,450	-	(29,450)	
		79,970	100,591	433,903	63,900	-	(63,900)	-100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	80,234	96,899	34,659	27,300	-	(27,300)	
Transfer Out-Intra	571200	241,773	252,236	106,097	-	-	-	
		322,007	349,135	140,756	27,300	-	(27,300)	-100%
Total Expenditures		469,217	463,968	618,438	152,300	39,000	(113,300)	-74%
Net Revenues over/(under) Expenditures		(226,232)	(104,826)	(145,713)	(27,300)	-	27,300	

TRAIL IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	13,500	121,122	490,497	2,684,000	3,044,000	360,000	
State Capital	422002	5,727	-	112,983	-	-	-	
		19,227	121,122	603,480	2,684,000	3,044,000	360,000	13%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	20,526	124,262	125,195	-	-	-	
Operating Transfer In - Intra	483002	48,503	546,177	290,318	-	-	-	
		69,029	670,440	415,513	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	400,000	-	1,130,000	1,110,000	750,000	(360,000)	
		400,000	-	1,130,000	1,110,000	750,000	(360,000)	-32%
Other Revenue								
Interest/Div - Nonproprietary	451000	931	2,016	3,070	-	-	-	
Penalties	451001	-	-	7	-	-	-	
		931	2,016	3,077	-	-	-	0%
Total Revenues		489,187	793,577	2,152,070	3,794,000	3,794,000	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	2,850	-	-	-	-	-	
NonCapitalized Project Expense	522110	35	152	36	-	-	-	
Postage & Freight	542108	171	55	173	-	-	-	
		3,056	207	209	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Land	551000	-	7,665	90	-	-	-	
Improvements Other than Bldgs	553000	228,785	468,994	1,320,190	3,806,000	3,844,000	38,000	
		228,785	476,659	1,320,280	3,806,000	3,844,000	38,000	1%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	0	-	-	-	-	-	
Transfer Out-Intra	571200	48,503	546,177	290,318	-	-	-	
		48,503	546,177	290,318	-	-	-	0%
Total Expenditures		280,344	1,023,044	1,610,808	3,806,000	3,844,000	38,000	1%
Net Revenues over/(under) Expenditures		208,843	(229,467)	541,263	(12,000)	(50,000)	(38,000)	

URBAN RENEWAL — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	311,444	-	-	-	-	
		-	311,444	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	5	741	1,439	-	-	-	
Damage Recoveries	471004	-	6,115	-	-	-	-	
		5	6,856	1,439	-	-	-	0%
Total Revenues		5	318,300	1,439	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	6,453	-	-	-	
		-	-	6,453	-	-	-	0%
Total Expenditures		-	-	6,453	-	-	-	0%
Net Revenues over/(under) Expenditures		5	318,300	(5,015)	-	-	-	

2008 FLOOD RECOVERY

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	25,689,412	48,108,486	20,702,678	-	-	-	
Federal Capital	421003	12,670,133	(887,515)	33,971	-	-	-	
State Operating	422001	5,689,651	7,042,432	5,412,618	-	-	-	
State Capital	422002	503,583	-	-	-	-	-	
		44,552,779	54,263,403	26,149,267	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	-	-	25,692	-	-	-	
Admin Charges - External	431012	-	-	249	-	-	-	
		-	-	25,941	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	13,613,350	2,784,675	2,203,850	-	-	-	
Operating Transfer In - Intra	483002	7,880,838	5,052,793	6,602,595	-	-	-	
		21,494,189	7,837,468	8,806,445	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	10,570,000	-	-	-	-	-	
		10,570,000	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	9,499	38,440	35,245	-	-	-	
Land Rental	461000	20	-	-	-	-	-	
Contributions & Donations	471002	-	(5,264)	100,000	-	-	-	
Other Miscellaneous Revenue	471005	435,085	-	-	-	-	-	
Interest / Div - Proprietary	481000	535	5	57	-	-	-	
Settlement Reimbursement	481002	214,501	359,373	673,314	-	-	-	
Sale of Fixed Assets	482001	310,672	95,813	56,573	-	-	-	
		970,312	488,366	865,189	-	-	-	0%
Total Revenues		77,587,279	62,589,237	35,846,842	-	-	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	697,413	421,702	242,777	-	-	-	
Temporary/Seasonal Employees	511200	1,144	-	-	-	-	-	
Overtime	511300	34,579	57,723	(10,345)	-	-	-	
Other Special Pays	511400	7,948	2,862	269	-	-	-	
Leave Accrual	511500	1,885	(9,159)	(2,355)	-	-	-	
Group Insurance	512100	118,712	60,963	28,754	-	-	-	
Social Security Contributions	512200	40,681	19,618	14,987	-	-	-	
Retirement Contribution	512300	48,163	23,672	17,919	-	-	-	
Workers' Compensation	512500	35,991	10,421	9,428	-	-	-	
Other Employee Benefits	512600	(4,212)	7,914	1,293	-	-	-	
		982,306	595,716	302,730	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	5,193	3,098	1,112	-	-	-	
Architectural Services	521101	211,255	4,551	13,551	-	-	-	
Consulting Services	521103	232,607	20,549	-	-	-	-	
Consulting & Technical Service	521104	920,466	511,887	44,045	-	-	-	
External Contracted Labor	521105	458,321	-	41,858	-	-	-	
Health Services	521106	88	124	96	-	-	-	
Legal Services	521107	1,000	-	-	-	-	-	
Other Professional Services	521108	1,956,955	281,064	40,484	-	-	-	
Security Services	521110	-	9	-	-	-	-	
Computer Hardware	522100	22,496	-	-	-	-	-	
Computer Software Maintenance	522101	201,028	-	-	-	-	-	
IT Services - External	522102	68,515	454	407	-	-	-	
Radio Maintenance	522103	-	480	-	-	-	-	
Building & Grounds Services	522104	401,828	180,864	23,147	-	-	-	
Equip/Furniture/Fixtures Serv	522105	(260,134)	29,309	15,210	-	-	-	
Landfill Fees	523102	478	759	26,033	-	-	-	
Recycling Fees	523104	-	87	-	-	-	-	
Water	523108	849	-	-	-	-	-	
Rental of Equip & Vehicles	524101	-	124	-	-	-	-	
Appraisal, Recording, Abstract	525100	21,937	6,605	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Printing, Binding, & Duplicate	525102	6,529	31,389	450	-	-	-	
Other Purchased Services	525106	900	-	-	-	-	-	
Awards & Recognition	531102	2,224	-	5,740	-	-	-	
Books & Subscriptions	531103	490,513	-	-	-	-	-	
Chemical Supplies	531104	246,190	-	-	-	-	-	
Computer Supplies	531106	223,492	2,894	-	-	-	-	
Equipment/Furniture/Fixtures	531109	211,050	52,281	55,366	-	-	-	
Photography Supplies	531110	-	-	1,500	-	-	-	
Miscellaneous Supplies	531114	27	-	-	-	-	-	
Office Supplies	531116	31,473	317	21	-	-	-	
Program Supplies	531118	1,212	16,067	2,105	-	-	-	
Shop Supplies	531119	3,970	-	-	-	-	-	
Sign & Signal Supplies	531120	-	-	18,654	-	-	-	
Personal Protective Gear	531124	-	20	19	-	-	-	
Building & Grounds Supplies	533100	2,175	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	3,148	-	-	-	-	-	
Replacement Housing	541103	-	108	-	-	-	-	
Moving Costs	541104	16,485	-	-	-	-	-	
Grants	541105	15,749,413	868,048	5,028	-	-	-	
Grants & Contributions	541106	-	14,948,530	12,303,619	-	-	-	
Conferences, Training, Travel	542102	6,264	5,054	3,952	-	-	-	
Licensing Fees	542106	30	-	-	-	-	-	
Postage & Freight	542108	1,086	955	340	-	-	-	
Recording/Filing Fees/Permits	542110	2,978	1,806	326	-	-	-	
Mileage Reimbursement	542111	707	488	99	-	-	-	
Talent Fee Expense	542113	-	200	-	-	-	-	
Bad Debt Expense	542114	64	-	57	-	-	-	
		21,242,810	16,968,118	12,603,218	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	17,542	1,054	-	-	-	-	
Rental of Land & Buildings	524100	11,526	-	2,418	-	-	-	
		29,068	1,054	2,418	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	433	80	-	-	-	
Electricity	523100	171,323	-	-	-	-	-	
Natural Gas	523103	631	-	-	-	-	-	
Diesel Fuel	532100	(770)	-	-	-	-	-	
Gasoline Fuel	532101	-	25	-	-	-	-	
		171,184	458	80	-	-	-	0%
Capital Outlay								
Land	551000	4,769,124	54,798	-	-	-	-	
Buildings	552000	5,442,063	4,130,750	625,152	-	-	-	
Improvements Other than Bldgs	553000	9,612,726	22,412,714	9,670,836	-	-	-	
Vehicles, Equipment, Software	554000	93,241	11,000	60,177	-	-	-	
Controlled assets	556000	-	3,808	4,326	-	-	-	
		19,917,154	26,613,070	10,360,492	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	4,177,250	12,950,311	3,881,051	-	480,396	480,396	
Transfer Out-Intra	571200	7,880,838	5,052,793	6,602,595	-	-	-	
		12,058,088	18,003,104	10,483,646	-	480,396	480,396	100%
Total Expenditures		54,400,610	62,181,520	33,752,583	-	480,396	480,396	100%
Net Revenues over/(under) Expenditures		23,186,670	407,717	2,094,259	-	(480,396)	(480,396)	

FLOOD CONTROL SYSTEM — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	1,010,419	4,783,702	2,786,063	576,500	(2,209,563)	
		-	1,010,419	4,783,702	2,786,063	576,500	(2,209,563)	-79%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	5,058,633	9,061,181	12,758,946	14,111,001	14,070,380	(40,621)	
Operating Transfer In - Intra	483002	-	675,435	2,367,716	-	-	-	
		5,058,633	9,736,616	15,126,662	14,111,001	14,070,380	(40,621)	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	1,000,000	-	4,000,000	4,000,000	
		-	-	1,000,000	-	4,000,000	4,000,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	510	146	-	-	-	-	
Building Rental	461001	-	-	192,874	-	-	-	
Sale of Fixed Assets	482001	-	-	47,500	-	-	-	
		510	146	240,374	-	-	-	0%
Total Revenues		5,059,143	10,747,181	21,150,739	16,897,064	18,646,880	1,749,816	10%
Expenditures								
Personal Services								
Regular Employees	511100	596	(545)	-	-	-	-	
Social Security Contributions	512200	-	(227)	-	-	-	-	
Retirement Contribution	512300	-	(43)	-	-	-	-	
Workers' Compensation	512500	-	219	-	-	-	-	
Other Employee Benefits	512600	99	(99)	-	-	-	-	
		694	(694)	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	237	81	-	-	-	
Consulting & Technical Service	521104	-	141,050	-	-	-	-	
Other Professional Services	521108	-	436,631	115,013	-	-	-	
Building & Grounds Services	522104	-	166,334	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	24	-	-	-	
Grants & Contributions	541106	-	-	3,989,118	-	-	-	
Settlement	542105	-	883,680	-	-	-	-	
Postage & Freight	542108	-	15	-	-	-	-	
Right of Way / Easement Acq	542112	-	-	1,630	-	-	-	
		-	1,627,948	4,105,866	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	188	2,196	-	-	-	
		-	188	2,196	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	16	64	10,977	-	-	-	
Natural Gas	523103	3	-	634	-	-	-	
		19	64	11,611	-	-	-	0%
Capital Outlay								
Land	551000	331,891	210,036	8,595,284	-	-	-	
Improvements Other than Bldgs	553000	3,413,441	8,430,657	15,259,611	19,003,596	18,646,880	(356,716)	
		3,745,332	8,640,694	23,854,895	19,003,596	18,646,880	(356,716)	-2%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	6,384	1,800	-	-	-	
Transfer Out-Intra	571200	-	675,435	2,367,716	-	-	-	
		-	681,818	2,369,516	-	-	-	0%
Total Expenditures		3,746,045	10,950,017	30,344,085	19,003,596	18,646,880	(356,716)	-2%
Net Revenues over/(under) Expenditures		1,313,098	(202,836)	(9,193,346)	(2,106,532)	-	2,106,532	

2016 FLOOD RECOVERY — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	954,957	-	-	-	
Federal Capital	421003	-	-	-	-	112,500	112,500	
State Operating	422001	-	-	72,662	-	-	-	
State Capital	422002	-	-	-	-	15,000	15,000	
		-	-	1,027,619	-	127,500	127,500	100%
Charges for Services								
Sale of Recycleable	432002	-	-	296	-	-	-	
		-	-	296	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	759,573	-	-	-	
Operating Transfer In - Intra	483002	-	-	128,084	-	-	-	
		-	-	887,657	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	-	15,000	15,000	
		-	-	-	-	15,000	15,000	100%
Other Revenue								
Damage Recoveries	471004	-	-	308,756	-	-	-	
		-	-	308,756	-	-	-	0%
Total Revenues		-	-	2,224,327	-	142,500	142,500	100%
Expenditures								
Personal Services								
Overtime	511300	-	-	640,344	-	-	-	
		-	-	640,344	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	-	1,024	-	-	-	
Consulting & Technical Service	521104	-	-	5,935	-	-	-	
External Contracted Labor	521105	-	-	9,188	-	-	-	
Other Professional Services	521108	-	-	4,238,977	-	-	-	
Security Services	521110	-	-	474	-	-	-	
Radio Maintenance	522103	-	-	573	-	-	-	
Building & Grounds Services	522104	-	-	150,545	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	8,963	-	-	-	
Vehicles & Rolling Equip Serv	522106	-	-	614	-	-	-	
NonCapitalized Project Expense	522110	-	-	31,307	-	-	-	
Landfill Fees	523102	-	-	5,208	-	-	-	
Rental of Equip & Vehicles	524101	-	-	358,227	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	4,160	-	-	-	
Animal Supplies	531101	-	-	788	-	-	-	
Cleaning & Janitorial Supplies	531105	-	-	663	-	-	-	
Computer Supplies	531106	-	-	5,665	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	52,462	-	-	-	
Photography Supplies	531110	-	-	45	-	-	-	
Landscaping Materials	531112	-	-	2,430	-	-	-	
Miscellaneous Supplies	531114	-	-	256,129	-	-	-	
Office Supplies	531116	-	-	4,043	-	-	-	
Paint Supplies	531117	-	-	1,035	-	-	-	
Program Supplies	531118	-	-	2,223	-	-	-	
Shop Supplies	531119	-	-	10,373	-	-	-	
Sign & Signal Supplies	531120	-	-	2,900	-	-	-	
Street & Sewer Materials	531121	-	-	1,869,632	-	-	-	
Uniforms	531123	-	-	851	-	-	-	
Personal Protective Gear	531124	-	-	21,969	-	-	-	
LP Gas	532103	-	-	593	-	-	-	
Other Lubricants	532106	-	-	(1,211)	-	-	-	
Building & Grounds Supplies	533100	-	-	33,976	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	-	68,498	-	-	-	
Vehicle & Rolling Equip Parts	533102	-	-	3,316	-	-	-	
Conferences, Training, Travel	542102	-	-	2,058	-	-	-	
Entertainment Expense	542104	-	-	1,679	-	-	-	
Miscellaneous Costs	542107	-	-	3,225	-	-	-	
Postage & Freight	542108	-	-	47	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
		-	-	7,158,585	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	48,251	-	-	-	
Rental of Land & Buildings	524100	-	-	47,177	-	-	-	
		-	-	95,427	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	8,115	-	-	-	
Electricity	523100	-	-	376	-	-	-	
Natural Gas	523103	-	-	11	-	-	-	
Diesel Fuel	532100	-	-	7,891	-	-	-	
Gasoline Fuel	532101	-	-	8	-	-	-	
		-	-	16,400	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	166,085	-	-	-	
Improvements Other than Bldgs	553000	-	-	-	-	142,500	142,500	
		-	-	166,085	-	142,500	142,500	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	68,249	-	-	-	
Transfer Out-Intra	571200	-	-	128,084	-	-	-	
		-	-	196,333	-	-	-	0%
Total Expenditures		-	-	8,273,175	-	142,500	142,500	100%
Net Revenues over/(under) Expenditures		-	-	(6,048,848)	-	-	-	

FMIS IMPROVEMENTS

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	238,482	125,179	103,440	-	-	-	
Operating Transfer In - Intra	483002	-	452,677	422,131	-	-	-	
		238,482	577,856	525,571	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,600	3,620	4,229	-	-	-	
		1,600	3,620	4,229	-	-	-	0%
Total Revenues		240,082	581,476	529,800	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Equipment/Furniture/Fixtures	531109	-	-	1,404	-	-	-	
		-	-	1,404	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	525	-	-	-	
		-	-	525	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	28,255	692,859	-	-	-	-	
		28,255	692,859	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	29,344	-	422,131	-	-	-	
		29,344	-	422,131	-	-	-	0%
Total Expenditures		57,598	692,859	424,060	-	-	-	0%
Net Revenues over/(under) Expenditures		182,483	(111,383)	105,739	-	-	-	

MISCELLANEOUS IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	9,639	500,000	-	-	-	
Operating Transfer In - Intra	483002	32,772	-	-	-	-	-	
		32,772	9,639	500,000	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	4,750,000	5,742,500	992,500	
		-	-	-	4,750,000	5,742,500	992,500	21%
Other Revenue								
Interest/Div - Nonproprietary	451000	90	-	-	-	-	-	
		90	-	-	-	-	-	0%
Total Revenues		32,862	9,639	500,000	4,750,000	5,742,500	992,500	21%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	17,500	-	-	-	-	-	
Legal Services	521107	-	90	-	-	-	-	
Other Professional Services	521108	-	-	(11,000)	-	-	-	
Building & Grounds Services	522104	45,036	-	-	-	-	-	
NonCapitalized Project Expense	522110	10,533	48,184	-	-	-	-	
Appraisal, Recording, Abstract	525100	300	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	258	-	-	-	-	-	
		73,627	48,274	(11,000)	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	5,250,000	5,742,500	492,500	
		-	-	-	5,250,000	5,742,500	492,500	9%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,965,754	-	219,169	-	-	-	
Transfer Out-Intra	571200	-	452,677	-	-	-	-	
		1,965,754	452,677	219,169	-	-	-	0%
Total Expenditures		2,039,381	500,951	208,169	5,250,000	5,742,500	492,500	9%
Net Revenues over/(under) Expenditures		(2,006,518)	(491,312)	291,831	(500,000)	-	500,000	

INFORMATION TECHNOLOGY IMPR — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	-	-	202,261	-	266,000	266,000	
		-	-	202,261	-	266,000	266,000	100%
Charges for Services								
Other Charges for Services	431010	5,225	-	-	-	-	-	
		5,225	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	19	-	-	-	-	-	
Operating Transfer In - Intra	483002	13,371	57,240	383,931	167,000	149,000	(18,000)	
		13,390	57,240	383,931	167,000	149,000	(18,000)	-11%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	150,000	150,000	150,000	730,000	585,000	(145,000)	
		150,000	150,000	150,000	730,000	585,000	(145,000)	-20%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,208	-	555	-	-	-	
		1,208	-	555	-	-	-	0%
Total Revenues		169,823	207,240	736,747	897,000	1,000,000	103,000	11%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	68,176	22,560	-	-	-	-	
Computer Hardware	522100	10,255	-	-	-	-	-	
IT Services - External	522102	-	13,484	4,117	-	-	-	
NonCapitalized Project Expense	522110	2,900	(9,118)	-	-	-	-	
Equipment/Furniture/Fixtures	531109	25,304	-	-	-	-	-	
Conferences, Training, Travel	542102	-	(2,168)	-	-	-	-	
		106,634	24,758	4,117	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	302,317	59,400	30	-	-	-	
Vehicles, Equipment, Software	554000	622,776	191,065	312,839	1,433,000	1,000,000	(433,000)	
Controlled assets	556000	2,958	2,902	-	-	-	-	
		928,051	253,367	312,869	1,433,000	1,000,000	(433,000)	-30%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	13,371	57,240	383,931	167,000	149,000	(18,000)	
		13,371	57,240	383,931	167,000	149,000	(18,000)	-11%
Total Expenditures		1,048,055	335,364	700,917	1,600,000	1,149,000	(451,000)	-28%
Net Revenues over/(under) Expenditures		(878,232)	(128,124)	35,830	(703,000)	(149,000)	554,000	

BUILDING DEMOLITION IMPR — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	-	24,999	-	-	-	
		-	-	24,999	-	-	-	0%
Charges for Services								
Property Assessments	431008	341	323	-	-	-	-	
		341	323	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	75,000	75,000	-	-	-	-	
Operating Transfer In - Intra	483002	1	-	-	-	-	-	
		75,001	75,000	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		75,341	75,323	24,999	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	-	-	68,570	-	-	-	
Bad Debt Expense	542114	473	32,583	-	-	-	-	
		473	32,583	68,570	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	(1)	-	-	-	-	-	
		(1)	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	27,637	-	-	-	-	
Transfer Out-Intra	571200	1	-	-	-	-	-	
		1	27,637	-	-	-	-	0%
Total Expenditures		473	60,220	68,570	-	-	-	0%
Net Revenues over/(under) Expenditures		74,869	15,103	(43,571)	-	-	-	

CITY FACILITY IMPROVEMENTS — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	43,322	-	-	-	-	-	
State Operating	422001	-	5,349	-	-	-	-	
		43,322	5,349	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	15,000	-	-	10,000	-	(10,000)	
Operating Transfer In - Intra	483002	16,966	177,438	211,122	-	-	-	
		31,966	177,438	211,122	10,000	-	(10,000)	-100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	500,000	500,000	549,000	490,000	435,000	(55,000)	
		500,000	500,000	549,000	490,000	435,000	(55,000)	-11%
Other Revenue								
Interest/Div - Nonproprietary	451000	94	53	-	-	-	-	
Damage Recoveries	471004	-	10,000	-	-	-	-	
		94	10,053	-	-	-	-	0%
Total Revenues		575,382	692,841	760,122	500,000	435,000	(65,000)	-13%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	995	-	-	-	-	-	
Other Professional Services	521108	-	-	330	-	-	-	
Building & Grounds Services	522104	17,658	-	657	-	-	-	
NonCapitalized Project Expense	522110	4,244	60,773	73,013	-	-	-	
Landfill Fees	523102	-	-	206	-	-	-	
Building & Grounds Supplies	533100	-	-	2,654	-	-	-	
		22,897	60,773	76,860	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Buildings	552000	14,181	395,362	330,731	797,945	435,000	(362,945)	
Improvements Other than Bldgs	553000	-	6,019	23,446	-	-	-	
		14,181	401,382	354,178	797,945	435,000	(362,945)	-45%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	4,662	-	34,630	-	-	-	
Transfer Out-Intra	571200	20,395	177,438	211,122	-	-	-	
		25,057	177,438	245,752	-	-	-	0%
Total Expenditures		62,135	639,593	676,789	797,945	435,000	(362,945)	-45%
Net Revenues over/(under) Expenditures		513,247	53,248	83,333	(297,945)	-	297,945	

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of principal, interest, and related costs for general long-term debt and special assessment debt.

DEBT SERVICE FUND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	16,399,295	16,855,627	16,974,160	17,933,506	19,061,919	1,128,413	
Property Tax Levy - Delinquent	401101	17,636	5,656	5,805	-	-	-	
		16,416,932	16,861,282	16,979,965	17,933,506	19,061,919	1,128,413	6%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	474,690	724,734	672,276	662,943	437,542	(225,401)	
		474,690	724,734	672,276	662,943	437,542	(225,401)	-34%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	6,823,698	5,562,639	4,877,260	3,151,114	3,858,862	707,748	
Operating Transfer In - Intra	483002	10,614,357	11,774,655	19,683,446	889,652	136,613	(753,039)	
		17,438,055	17,337,294	24,560,706	4,040,766	3,995,475	(45,292)	-1%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	10,875,000	9,711,363	15,574,823	-	-	-	
Premiums on Bonds Sold	485005	1,323,364	2,019,538	1,867,215	-	-	-	
		12,198,364	11,730,901	17,442,038	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	3,565	27,202	56,689	-	-	-	
Build America interest abate	481004	332,007	308,499	288,644	249,010	-	(249,010)	
		335,572	335,701	345,333	249,010	-	(249,010)	-100%
Total Revenues		46,863,612	46,989,912	60,000,318	22,886,226	23,494,936	608,710	3%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	25,711,403	26,034,621	32,145,580	13,695,577	14,482,081	786,505	
Bond Interest Expense	561002	6,067,306	6,005,472	5,849,001	5,819,106	5,891,704	72,599	
Discount on Bonds	561004	72,424	-	42,750	-	-	-	
Issuance Costs	561006	343,725	95,559	194,184	-	-	-	
		32,194,859	32,135,652	38,231,514	19,514,682	20,373,785	859,103	4%
Transfers Out								
Transfer Out-Inter	571100	3,741,425	2,698,120	2,797,134	3,371,544	3,121,151	(250,393)	
Transfer Out-Intra	571200	10,614,357	11,774,655	19,683,446	889,652	136,613	(753,039)	
		14,355,782	14,472,775	22,480,580	4,261,196	3,257,764	(1,003,432)	-24%
Total Expenditures		46,550,641	46,608,427	60,712,094	23,775,878	23,631,549	(144,329)	-1%
Net Revenues over/(under) Expenditures		312,971	381,485	(711,776)	(889,652)	(136,613)	753,039	

Special Revenue Funds

Special Revenue Funds are utilized to account for revenues derived from sources for a specific use which are required to be accounted for as a separate fund.

SPECIAL REVENUE FUND — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	492,488	447,362	439,405	567,235	620,308	53,073	
Property Tax Levy - Delinquent	401101	136	72	4	-	-	-	
TIF Prop Tax Levy - Current	401102	13,476,880	10,333,318	9,719,785	6,027,749	10,019,490	3,991,741	
TIF Prop Tax Levy - Delinquent	401103	43,131	71,342	14,364	-	-	-	
Other Taxes	401104	22,773,042	21,735,351	23,872,087	21,450,000	22,200,000	750,000	
		36,785,677	32,587,444	34,045,645	28,044,984	32,839,798	4,794,814	17%
Licenses & Permits								
Cigarette Licenses	411002	-	-	300	-	-	-	
Other Licenses	411013	43,725	27,348	27,300	30,000	30,000	-	
		43,725	27,348	27,600	30,000	30,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	7,656,246	7,486,798	8,651,240	8,721,909	8,087,963	(633,946)	
Federal Capital	421003	141,609	741,038	64,185	100,000	100,000	-	
Sec 8 Fraud Recovery	421005	25,167	19,779	77,978	-	-	-	
State Operating	422001	275,503	234,052	4,849	-	-	-	
State Capital	422002	7,281,851	10,651,046	9,663,377	11,761,001	14,070,380	2,309,379	
Road Use Tax	422102	13,776,749	15,465,797	16,107,446	14,200,000	16,100,000	1,900,000	
State Comm Indus Backfill	422104	60,998	90,839	84,436	85,216	85,745	529	
Local Govt Grants	423000	-	91,944	1,217	-	-	-	
		29,218,122	34,781,291	34,654,729	34,868,126	38,444,088	3,575,962	10%
Charges for Services								
Recording Fees	431002	-	-	675	-	-	-	
Printing & Duplicating of Form	431006	-	-	31	-	-	-	
Other Charges for Services	431010	142,804	199,043	193,508	33,887	70,932	37,045	
Admin Charges - External	431012	9,311	15,632	18,672	-	5,000	5,000	
Special Police Services	431101	5,900	6,700	49,575	7,000	27,000	20,000	
Special Fire Services	431102	2,029	1,150	3,460	-	-	-	
Vending Sales	431301	-	1,496	2,130	-	2,000	2,000	
Registration Fees	431303	39,582	-	450	-	-	-	
		199,626	224,022	268,501	40,887	104,932	64,045	157%
Fines & Forfeits								
Court Fines	441000	-	137	-	-	-	-	
Library Fines	441001	8	-	-	-	-	-	
Other Fines & Forfeits	441002	103,911	5,000	30,874	105,000	105,000	-	
		103,919	5,137	30,874	105,000	105,000	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,180,791	1,334,302	2,540,954	1,001,220	2,166,831	1,165,611	
Operating Transfer In - Intra	483002	8,260,384	4,700,597	6,081,700	-	-	-	
		9,441,174	6,034,900	8,622,654	1,001,220	2,166,831	1,165,611	116%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	78,891	249,805	228,634	610	50,530	49,920	
Gain (Loss) on Sale of Invest	451002	2,925	(22,810)	20,712	-	-	-	
Land Rental	461000	40,699	41,780	38,916	39,930	39,930	-	
Building Rental	461001	-	440	2,280	-	-	-	
Other Rental	461002	300,000	375,000	375,000	300,000	375,000	75,000	
Contributions & Donations	471002	390,392	539,142	192,492	134,000	259,970	125,970	
Sale of Inventory	471003	11,160	8,831	4,583	-	1,000	1,000	
Other Miscellaneous Revenue	471005	197,292	121,848	140,387	127,750	152,750	25,000	
Interest / Div - Proprietary	481000	256	429	602	-	-	-	
Sale of Fixed Assets	482001	879,867	627,126	424,978	99,321	99,230	(91)	
		1,901,481	1,941,590	1,428,584	701,611	978,410	276,799	39%
Total Revenues		77,693,725	75,601,732	79,078,587	64,791,828	74,669,058	9,877,230	15%
Expenditures								
Personal Services								
Regular Employees	511100	995,554	929,713	808,203	1,104,601	1,119,059	14,458	
Temporary/Seasonal Employees	511200	1,393	1,183	1,523	-	-	-	
Overtime	511300	34,671	39,337	18,701	38,600	38,600	-	
Other Special Pays	511400	12,817	65,275	3,520	8,640	9,840	1,200	
Leave Accrual	511500	1,784	(8,304)	9,529	-	-	-	
Group Insurance	512100	249,773	255,531	269,516	300,197	185,174	(115,023)	
Social Security Contributions	512200	84,290	80,012	75,874	85,132	86,177	1,045	
Retirement Contribution	512300	100,741	94,633	88,164	99,376	106,342	6,966	
Unemployment Compensation	512400	-	3,129	8,493	-	-	-	
Workers' Compensation	512500	54,300	43,721	48,038	60,458	57,516	(2,942)	
Other Employee Benefits	512600	(4,762)	16,875	(25,600)	372	372	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
		1,530,561	1,521,103	1,305,961	1,697,376	1,603,080	(94,296)	-6%
Discretionary Expenses								
Advertising & Marketing	521100	19,315	16,046	28,823	111,600	16,900	(94,700)	
Architectural Services	521101	199	-	-	-	-	-	
Consulting Services	521103	22,220	600	-	-	-	-	
Consulting & Technical Service	521104	76	22,577	220,879	20,000	95,000	75,000	
External Contracted Labor	521105	42,556	63,702	30,601	38,000	27,000	(11,000)	
Health Services	521106	5,845	6,293	3,511	6,300	6,300	-	
Legal Services	521107	36,034	4,395	1,476	6,350	12,000	5,650	
Other Professional Services	521108	480,372	294,190	263,806	68,708	141,799	73,091	
External Banking/Financial Fee	521109	-	118	-	-	-	-	
Security Services	521110	-	37	-	-	-	-	
Computer Hardware	522100	6,400	1,500	-	35,000	25,000	(10,000)	
Computer Software Maintenance	522101	7,249	11,732	20,075	11,000	13,000	2,000	
IT Services - External	522102	16,368	11,909	18,332	7,250	7,250	-	
Building & Grounds Services	522104	89,713	259,896	744,991	484,000	2,500	(481,500)	
Equip/Furniture/Fixtures Serv	522105	28,533	5,337	6,990	6,150	6,100	(50)	
Vehicles & Rolling Equip Serv	522106	857	-	1,354	-	-	-	
Landfill Fees	523102	2,363	758	75	2,500	2,500	-	
Recycling Fees	523104	-	253	2	200	200	-	
Sewer Services	523105	512	473	-	-	-	-	
Phone Services	523107	11,474	10,910	10,059	10,225	10,000	(225)	
Water	523108	889	1,180	-	-	-	-	
Rental of Equip & Vehicles	524101	61	5,213	2,143	300	-	(300)	
Appraisal, Recording, Abstract	525100	8,020	13,905	10,975	-	23,000	23,000	
Printing, Binding, & Duplicate	525102	23,704	22,489	22,170	22,300	22,300	-	
Other Insurance	525105	13,056	-	6,806	-	-	-	
Other Purchased Services	525106	-	-	145	-	-	-	
Ammunition, Targets, & Firearm	531100	-	2,156	-	-	-	-	
Animal Supplies	531101	14,573	13,116	16,050	19,450	20,770	1,320	
Awards & Recognition	531102	615	305	3,751	1,050	1,050	-	
Books & Subscriptions	531103	27,112	21,838	37,021	61,650	71,700	10,050	
Chemical Supplies	531104	-	90	1,808	150	50	(100)	
Cleaning & Janitorial Supplies	531105	110	-	9	225	225	-	
Computer Supplies	531106	418	4,885	2,810	700	550	(150)	
Concession Supplies	531107	-	-	563	-	-	-	
Equipment/Furniture/Fixtures	531109	52,397	28,303	54,202	303,300	309,800	6,500	
Landscaping Materials	531112	(81)	283	146,943	50	125,050	125,000	
Cost of Goods Sold	531113	950	3,282	1,413	-	2,000	2,000	
Miscellaneous Supplies	531114	79	-	40	30	30	-	
Office Supplies	531116	10,011	7,824	4,649	13,500	9,500	(4,000)	
Paint Supplies	531117	-	154	213	100	100	-	
Program Supplies	531118	32,119	14,730	28,945	40,530	40,267	(263)	
Shop Supplies	531119	875	3,964	3,508	4,600	4,600	-	
Sign & Signal Supplies	531120	25,664	-	2,250	100	100	-	
Uniforms	531123	4,279	5,220	4,502	5,100	5,050	(50)	
Personal Protective Gear	531124	9,715	12,551	8,144	12,200	30,600	18,400	
Other Lubricants	532106	72	-	-	-	-	-	
Building & Grounds Supplies	533100	30	236	362	5,900	10,250	4,350	
Equip/Furniture/Fixtures Parts	533101	7,595	2,231	374	3,500	3,500	-	
HAP Occupied Units	541100	4,905,520	4,855,108	5,455,564	5,394,024	5,738,296	344,272	
Moving Costs	541104	-	5,327	(5,327)	-	-	-	
Grants	541105	1,053,950	72,428	-	-	-	-	
Grants & Contributions	541106	7,799,383	7,585,943	6,330,751	6,311,104	9,918,475	3,607,370	
Animals	542100	8,000	8,150	1,089	9,000	14,000	5,000	
Conferences, Training, Travel	542102	105,270	111,727	66,972	106,500	111,500	5,000	
Dues & Memberships	542103	4,315	6,458	23,219	11,500	16,500	5,000	
Entertainment Expense	542104	-	208	-	-	-	-	
Licensing Fees	542106	435	180	30	100	50	(50)	
Miscellaneous Costs	542107	15,433	9,962	13,716	13,000	12,000	(1,000)	
Postage & Freight	542108	59,522	51,881	16,367	23,000	23,000	-	
Property Tax	542109	7,396	7,724	7,762	7,800	7,800	-	
Recording/Filing Fees/Permits	542110	1,373	4,116	3,735	2,500	9,250	6,750	
Mileage Reimbursement	542111	917	914	962	1,100	1,000	(100)	
Talent Fee Expense	542113	-	1,760	30	-	-	-	
Bad Debt Expense	542114	69,420	11,109	55,655	70,000	70,000	-	
		15,033,285	13,607,675	13,681,296	13,251,646	16,967,912	3,716,266	28%
Fleet & Facilities								
City Facility Maint Services	522107	5,394	6,241	-	-	-	-	
City Fleet Services	522108	1,162	583	2,669	1,693	2,562	869	
Rental of Land & Buildings	524100	180,827	184,281	119,210	89,564	80,326	(9,238)	
City Fleet Rental Charges	524102	979	674	1,169	2,990	4,432	1,442	
		188,362	191,780	123,049	94,247	87,320	(6,927)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	59,296	63,138	69,882	69,882	70,067	185	
City Inter Department Charges	521114	93,701	328,488	389,708	398,214	411,253	13,039	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Electricity	523100	23,750	27,319	5,433	4,769	4,769	-	
Natural Gas	523103	8,408	7,100	1,407	1,500	1,500	-	
Liability Insurance	525104	4,230	4,369	2,061	3,613	4,926	1,313	
Property Insurance	525107	4,934	-	-	-	-	-	
Vehicle Insurance	525108	-	2,350	2,350	2,357	2,357	-	
Diesel Fuel	532100	243	299	231	500	500	-	
Gasoline Fuel	532101	1,120	744	854	1,166	1,166	-	
		195,682	433,807	471,926	482,001	496,538	14,537	3%
Capital Outlay								
Land	551000	415,500	-	-	-	-	-	
Vehicles, Equipment, Software	554000	63,654	19,881	88,084	15,251	45,000	29,749	
Controlled assets	556000	109,380	6,736	38,031	-	9,000	9,000	
		588,534	26,617	126,116	15,251	54,000	38,749	254%
Debt Service								
Other Debt Interest Expense	561003	15,937	9,564	4,138	-	-	-	
		15,937	9,564	4,138	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	44,709,975	52,714,530	60,976,538	56,357,357	56,207,584	(149,773)	
Transfer Out-Intra	571200	8,260,384	4,700,597	6,081,700	-	-	-	
		52,970,358	57,415,127	67,058,238	56,357,357	56,207,584	(149,773)	0%
Total Expenditures		70,522,718	73,205,672	82,770,722	71,897,878	75,416,434	3,518,556	5%
Net Revenues over/(under) Expenditures		7,171,007	2,396,060	(3,692,135)	(7,106,050)	(747,376)	6,358,674	

LOCAL OPTION SALES TAX — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Other Taxes	401104	19,331,507	18,255,938	20,166,423	18,000,000	18,500,000	500,000	
		19,331,507	18,255,938	20,166,423	18,000,000	18,500,000	500,000	3%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	66,003	1,351,747	-	-	-	
Operating Transfer In - Intra	483002	7,585,377	4,624,331	4,459,412	-	-	-	
		7,585,377	4,690,333	5,811,158	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	18,347	12,712	4,381	-	-	-	
		18,347	12,712	4,381	-	-	-	0%
Total Revenues		26,935,231	22,958,983	25,981,962	18,000,000	18,500,000	500,000	3%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	-	(30)	-	-	-	-	
Grants & Contributions	541106	37,573	225,060	32,736	-	-	-	
Recording/Filing Fees/Permits	542110	(2,293)	-	-	-	-	-	
		35,280	225,030	32,736	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	17,210,468	21,763,690	27,785,506	20,774,399	18,500,000	(2,274,399)	
Transfer Out-Intra	571200	7,585,377	4,624,331	4,459,412	-	-	-	
		24,795,845	26,388,021	32,244,917	20,774,399	18,500,000	(2,274,399)	-11%
Total Expenditures		24,831,125	26,613,051	32,277,653	20,774,399	18,500,000	(2,274,399)	-11%
Net Revenues over/(under) Expenditures		2,104,106	(3,654,068)	(6,295,691)	(2,774,399)	-	2,774,399	

HOTEL - MOTEL TAX

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Other Taxes	401104	3,441,535	3,479,413	3,705,664	3,450,000	3,700,000	250,000	
		3,441,535	3,479,413	3,705,664	3,450,000	3,700,000	250,000	7%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	50,000	799,313	-	-	-	
		-	50,000	799,313	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,507	2,753	4,541	-	-	-	
		1,507	2,753	4,541	-	-	-	0%
Total Revenues		3,443,042	3,532,166	4,509,518	3,450,000	3,700,000	250,000	7%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	-	2,000	-	-	-	-	
Consulting Services	521103	21,500	-	-	-	-	-	
Other Professional Services	521108	1,566	2,450	(150)	-	-	-	
Building & Grounds Services	522104	-	-	700	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	180	-	-	-	
Printing, Binding, & Duplicate	525102	-	1,814	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	965	-	-	-	-	
Grants & Contributions	541106	1,713,282	1,976,363	1,925,941	2,317,919	1,971,553	(346,366)	
		1,736,348	1,983,592	1,926,671	2,317,919	1,971,553	(346,366)	-15%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	2,244	2,244	2,483	2,483	7,847	5,364	
Electricity	523100	1,123	1,687	1,207	-	-	-	
		3,367	3,931	3,690	2,483	7,847	5,364	216%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Other Debt Interest Expense	561003	14,683	9,564	4,138	-	-	-	
		14,683	9,564	4,138	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,591,088	1,330,701	1,325,372	1,330,265	1,720,600	390,335	
Transfer Out-Intra	571200	-	50,000	799,313	-	-	-	
		1,591,088	1,380,701	2,124,685	1,330,265	1,720,600	390,335	29%
Total Expenditures		3,345,486	3,377,788	4,059,183	3,650,667	3,700,000	49,333	1%
Net Revenues over/(under) Expenditures		97,556	154,378	450,335	(200,667)	-	200,667	

ROAD USE TAX

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Road Use Tax	422102	13,776,749	15,465,797	16,107,446	14,200,000	16,100,000	1,900,000	
		13,776,749	15,465,797	16,107,446	14,200,000	16,100,000	1,900,000	13%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	10,688	26,073	46,502	-	50,000	50,000	
		10,688	26,073	46,502	-	50,000	50,000	100%
Total Revenues		13,787,437	15,491,870	16,153,948	14,200,000	16,150,000	1,950,000	14%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	11,506,000	12,862,000	14,200,000	14,200,000	16,150,000	1,950,000	
		11,506,000	12,862,000	14,200,000	14,200,000	16,150,000	1,950,000	14%
Total Expenditures		11,506,000	12,862,000	14,200,000	14,200,000	16,150,000	1,950,000	14%
Net Revenues over/(under) Expenditures		2,281,437	2,629,870	1,953,948	-	-	-	

SSMID

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	492,482	447,347	439,405	567,235	620,308	53,073	
		492,482	447,347	439,405	567,235	620,308	53,073	9%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Comm Indus Backfill	422104	60,998	90,839	84,436	85,216	85,745	529	
		60,998	90,839	84,436	85,216	85,745	529	1%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	350,055	363,585	324,207	251,220	416,831	165,611	
		350,055	363,585	324,207	251,220	416,831	165,611	66%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,835	2,452	499	-	-	-	
Contributions & Donations	471002	251,000	-	-	-	-	-	
		252,835	2,452	499	-	-	-	0%
Total Revenues		1,156,370	904,223	848,548	903,671	1,122,884	219,213	24%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	168,131	3,000	-	-	-	-	
IT Services - External	522102	534	267	-	-	-	-	
Building & Grounds Services	522104	4,280	-	3,735	-	-	-	
Sign & Signal Supplies	531120	24,732	-	-	-	-	-	
Grants & Contributions	541106	490,157	2,118,227	820,250	903,671	1,122,884	219,213	
		687,834	2,121,494	823,985	903,671	1,122,884	219,213	24%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		687,834	2,121,494	823,985	903,671	1,122,884	219,213	24%
Net Revenues over/(under) Expenditures		468,536	(1,217,271)	24,563	-	-	-	

TAX INCREMENT FINANCING — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
TIF Prop Tax Levy - Current	401102	13,476,880	10,333,318	9,719,785	6,027,749	10,019,490	3,991,741	
TIF Prop Tax Levy - Delinquent	401103	43,131	71,342	14,364	-	-	-	
		13,520,010	10,404,660	9,734,149	6,027,749	10,019,490	3,991,741	66%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	70	-	-	-	-	-	
		70	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	76,074	10,400	-	-	-	-	
Operating Transfer In - Intra	483002	7,783	-	25,000	-	-	-	
		83,856	10,400	25,000	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	34,517	169,778	120,370	-	-	-	
Other Miscellaneous Revenue	471005	6,000	-	-	-	-	-	
Interest / Div - Proprietary	481000	3	-	-	-	-	-	
Sale of Fixed Assets	482001	498,817	123,896	71,104	-	-	-	
		539,337	293,674	191,474	-	-	-	0%
Total Revenues		14,143,274	10,708,734	9,950,623	6,027,749	10,019,490	3,991,741	66%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	968	368	672	-	-	-	
Consulting & Technical Service	521104	76	-	982	-	-	-	
Legal Services	521107	35,284	2,460	1,476	-	12,000	12,000	
Other Professional Services	521108	36,500	2,745	1,719	20,000	2,000	(18,000)	
Building & Grounds Services	522104	263	813	2,439	-	2,500	2,500	
Phone Services	523107	-	-	24	-	-	-	
Appraisal, Recording, Abstract	525100	605	10,900	8,925	-	23,000	23,000	
Printing, Binding, & Duplicate	525102	11	-	-	-	-	-	
Grants & Contributions	541106	5,473,444	2,647,864	2,572,194	1,956,110	4,870,382	2,914,272	
Miscellaneous Costs	542107	5,200	1,200	1,200	-	-	-	
Postage & Freight	542108	18	22	46	-	-	-	
Recording/Filing Fees/Permits	542110	1,420	1,338	1,580	-	6,950	6,950	
		5,553,789	2,667,709	2,591,256	1,976,110	4,916,832	2,940,722	149%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	76,560	99,925	111,324	93,308	94,605	1,297	
		76,560	99,925	111,324	93,308	94,605	1,297	1%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	5,913,931	6,440,495	8,285,895	7,958,822	5,418,186	(2,540,636)	
Transfer Out-Intra	571200	7,783	-	25,000	-	-	-	
		5,921,714	6,440,495	8,310,895	7,958,822	5,418,186	(2,540,636)	-32%
Total Expenditures		11,552,064	9,208,129	11,013,475	10,028,240	10,429,623	401,383	4%
Net Revenues over/(under) Expenditures		2,591,210	1,500,605	(1,062,852)	(4,000,491)	(410,133)	3,590,358	

IOWA FLOOD MITIGATION PROGRAM — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Capital	422002	7,281,851	10,651,046	9,491,970	11,761,001	14,070,380	2,309,379	
		7,281,851	10,651,046	9,491,970	11,761,001	14,070,380	2,309,379	20%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
		-	-	-	-	-	-	0%
Total Revenues		7,281,851	10,651,046	9,491,970	11,761,001	14,070,380	2,309,379	20%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	6,794,251	9,059,381	8,769,828	11,761,001	14,070,380	2,309,379	
		6,794,251	9,059,381	8,769,828	11,761,001	14,070,380	2,309,379	20%
Total Expenditures		6,794,251	9,059,381	8,769,828	11,761,001	14,070,380	2,309,379	20%
Net Revenues over/(under) Expenditures		487,600	1,591,664	722,142	-	-	-	

LIBRARY SPECIAL REVENUE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
Prop Tax Levy - Current	401100	6	15	-	-	-	-	
Property Tax Levy - Delinquent	401101	136	72	4	-	-	-	
		142	86	4	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	309,214	250,902	-	181,723	-	(181,723)	
State Operating	422001	275,503	234,052	4,849	-	-	-	
Local Govt Grants	423000	-	91,944	-	-	-	-	
		584,717	576,898	4,849	181,723	-	(181,723)	-100%
Charges for Services								
Recording Fees	431002	-	-	675	-	-	-	
Admin Charges - External	431012	5,356	6,797	6,877	-	-	-	
		5,356	6,797	7,552	-	-	-	0%
Fines & Forfeits								
Library Fines	441001	8	-	-	-	-	-	
		8	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	46,926	-	59,083	-	-	-	
		46,926	-	59,083	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	619	2,211	5,389	-	-	-	
Building Rental	461001	-	440	2,280	-	-	-	
Contributions & Donations	471002	62,657	466,064	125,857	75,000	75,000	-	
Other Miscellaneous Revenue	471005	-	11,185	5,265	-	-	-	
		63,276	479,900	138,791	75,000	75,000	-	0%
Total Revenues		700,426	1,063,682	210,279	256,723	75,000	(181,723)	-71%
Expenditures								
Personal Services								
Regular Employees	511100	186,282	172,333	(932)	109,719	112,174	2,455	
Overtime	511300	0	0	-	-	-	-	
Other Special Pays	511400	7,696	47,762	-	2,400	2,720	320	
Leave Accrual	511500	(1,409)	(7,480)	-	-	-	-	
Group Insurance	512100	38,803	24,403	-	45,637	1,038	(44,599)	
Social Security Contributions	512200	14,248	13,080	4,093	8,424	8,599	175	
Retirement Contribution	512300	16,765	15,599	698	9,833	10,610	777	
Workers' Compensation	512500	7,356	6,338	549	5,673	5,216	(457)	
Other Employee Benefits	512600	2,050	15,313	(9,013)	37	37	-	
		271,791	287,349	(4,604)	181,723	140,394	(41,329)	-23%
Discretionary Expenses								
Advertising & Marketing	521100	899	-	5,240	5,000	5,000	-	
Consulting & Technical Service	521104	-	-	24,400	20,000	20,000	-	
External Contracted Labor	521105	18,000	18,000	15,000	-	20,000	20,000	
Health Services	521106	36	-	-	-	-	-	
Other Professional Services	521108	-	-	25,000	-	-	-	
Computer Hardware	522100	-	-	-	35,000	25,000	(10,000)	
IT Services - External	522102	5,705	8,271	5,964	-	-	-	
Building & Grounds Services	522104	-	150	675	-	-	-	
Phone Services	523107	170	170	-	-	-	-	
Printing, Binding, & Duplicate	525102	908	2,364	1,292	1,000	1,000	-	
Awards & Recognition	531102	-	149	2,114	1,000	1,000	-	
Books & Subscriptions	531103	16,907	11,568	28,996	50,000	60,000	10,000	
Computer Supplies	531106	-	-	373	-	-	-	
Equipment/Furniture/Fixtures	531109	106	9,046	9,236	25,000	25,000	-	
Cost of Goods Sold	531113	950	-	-	-	-	-	
Office Supplies	531116	2,822	1,144	60	3,000	-	(3,000)	
Program Supplies	531118	21,102	6,084	11,630	25,000	25,000	-	
Sign & Signal Supplies	531120	-	-	921	-	-	-	
Personal Protective Gear	531124	-	30	3,295	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	-	38	-	-	-	
Conferences, Training, Travel	542102	4,584	1,306	2,173	5,000	-	(5,000)	
Dues & Memberships	542103	120	-	-	5,000	10,000	5,000	
Miscellaneous Costs	542107	103	-	-	-	-	-	
Postage & Freight	542108	40,371	33,885	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Talent Fee Expense	542113	-	1,760	30	-	-	-	
Bad Debt Expense	542114	1	-	43	-	-	-	
		112,783	93,926	136,480	175,000	192,000	17,000	10%
Fleet & Facilities								
Rental of Land & Buildings	524100	40,000	40,000	-	-	-	-	
		40,000	40,000	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	-	45,000	45,000	
		-	-	-	-	45,000	45,000	100%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	46,926	-	59,083	-	-	-	
		46,926	-	59,083	-	-	-	0%
Total Expenditures		471,501	421,275	190,958	356,723	377,394	20,671	6%
Net Revenues over/(under) Expenditures		228,925	642,407	19,321	(100,000)	(302,394)	(202,394)	

COMMUNITY DEVELOPMENT — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	1,151,304	886,027	946,142	1,256,326	1,000,000	(256,326)	
		1,151,304	886,027	946,142	1,256,326	1,000,000	(256,326)	-20%
Charges for Services								
Other Charges for Services	431010	832	-	-	-	-	-	
Admin Charges - External	431012	3,490	3,360	6,555	-	-	-	
		4,322	3,360	6,555	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	32	-	-	-	-	-	
		32	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	32,382	26,687	61,773	25,000	50,000	25,000	
		32,382	26,687	61,773	25,000	50,000	25,000	100%
Total Revenues		1,188,040	916,074	1,014,470	1,281,326	1,050,000	(231,326)	-18%
Expenditures								
Personal Services								
Regular Employees	511100	266,601	285,299	289,218	438,551	423,797	(14,754)	
Overtime	511300	475	(110)	(194)	-	-	-	
Other Special Pays	511400	898	5,873	1,199	910	910	-	
Leave Accrual	511500	2,854	(6,445)	5,610	-	-	-	
Group Insurance	512100	96,563	107,281	115,274	116,959	80,673	(36,286)	
Social Security Contributions	512200	26,475	27,838	29,533	33,619	32,490	(1,129)	
Retirement Contribution	512300	32,188	33,264	36,118	39,244	40,093	849	
Unemployment Compensation	512400	-	3,129	8,493	-	-	-	
Workers' Compensation	512500	18,308	13,859	17,767	21,532	19,815	(1,717)	
Other Employee Benefits	512600	644	8,019	(1,509)	93	93	-	
		445,006	478,006	501,508	650,908	597,871	(53,037)	-8%
Discretionary Expenses								
Advertising & Marketing	521100	225	155	1,416	600	600	-	
External Contracted Labor	521105	934	3,262	-	-	-	-	
Health Services	521106	145	153	167	-	-	-	
Other Professional Services	521108	40,531	342	214	-	-	-	
Security Services	521110	-	19	-	-	-	-	
Building & Grounds Services	522104	-	595	5,861	-	-	-	
Recycling Fees	523104	-	113	1	-	-	-	
Phone Services	523107	1,945	1,624	1,556	2,000	2,000	-	
Printing, Binding, & Duplicate	525102	7,525	7,919	9,466	8,800	8,800	-	
Other Purchased Services	525106	-	-	17	-	-	-	
Books & Subscriptions	531103	156	179	179	200	200	-	
Chemical Supplies	531104	-	90	-	-	-	-	
Computer Supplies	531106	48	2,021	1,929	500	500	-	
Equipment/Furniture/Fixtures	531109	-	10	917	500	500	-	
Miscellaneous Supplies	531114	-	-	40	-	-	-	
Office Supplies	531116	3,052	1,699	1,590	5,000	5,000	-	
Program Supplies	531118	-	83	-	-	-	-	
Shop Supplies	531119	-	11	-	-	-	-	
Personal Protective Gear	531124	231	9	133	-	-	-	
Grants	541105	612,006	14,303	-	-	-	-	
Grants & Contributions	541106	-	322,924	414,882	545,310	370,878	(174,432)	
Animals	542100	-	14	-	-	-	-	
Conferences, Training, Travel	542102	9,100	9,853	9,113	8,000	8,000	-	
Dues & Memberships	542103	1,885	2,846	4,007	3,000	3,000	-	
Licensing Fees	542106	420	60	30	-	-	-	
Postage & Freight	542108	1,113	1,205	1,017	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	1,173	1,437	1,480	2,000	2,000	-	
Mileage Reimbursement	542111	456	800	851	650	650	-	
		680,945	371,727	454,867	579,560	405,128	(174,432)	-30%
Fleet & Facilities								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Rental of Land & Buildings	524100	43,759	47,578	44,670	33,282	33,663	381	
City Fleet Rental Charges	524102	88	-	-	-	-	-	
		43,847	47,578	44,670	33,282	33,663	381	1%
Non-Discretionary Expenses								
City Accounting Services	521113	14,790	14,790	16,371	16,371	11,192	(5,179)	
City Inter Department Charges	521114	274	-	-	-	-	-	
Liability Insurance	525104	1,133	1,244	986	1,205	2,146	941	
Gasoline Fuel	532101	55	35	-	-	-	-	
		16,252	16,069	17,357	17,576	13,338	(4,238)	-24%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	32	-	-	-	-	-	
		32	-	-	-	-	-	0%
Total Expenditures		1,186,082	913,380	1,018,403	1,281,326	1,050,000	(231,326)	-18%
Net Revenues over/(under) Expenditures		1,958	2,694	(3,933)	-	-	-	

CIVIL RIGHTS - SPECIAL REVENUE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	173,393	101,411	72,597	32,000	32,000	-	
		173,393	101,411	72,597	32,000	32,000	-	0%
Charges for Services								
Registration Fees	431303	7,752	-	-	-	-	-	
		7,752	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	26,917	-	20,989	-	-	-	
		26,917	-	20,989	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	222	261	410	-	-	-	
Other Miscellaneous Revenue	471005	-	2,894	-	-	-	-	
		222	3,155	410	-	-	-	0%
Total Revenues		208,285	104,566	93,996	32,000	32,000	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	78,321	8,502	1,596	-	-	-	
Other Special Pays	511400	121	-	-	-	-	-	
Social Security Contributions	512200	5,942	869	165	-	-	-	
Retirement Contribution	512300	6,818	482	-	-	-	-	
Workers' Compensation	512500	421	107	17	-	-	-	
Other Employee Benefits	512600	748	(1,155)	(94)	-	-	-	
		92,371	8,806	1,684	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	7,447	9,332	17,093	5,000	10,500	5,500	
Consulting Services	521103	500	-	-	-	-	-	
External Contracted Labor	521105	4,589	-	-	-	-	-	
Legal Services	521107	-	1,935	-	-	-	-	
Other Professional Services	521108	-	3,210	1,431	-	-	-	
Computer Software Maintenance	522101	-	630	-	-	-	-	
Phone Services	523107	250	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	1,813	2,311	1,780	2,000	2,000	-	
Awards & Recognition	531102	600	-	1,637	-	-	-	
Books & Subscriptions	531103	279	-	24	-	-	-	
Computer Supplies	531106	-	808	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	1,979	103	6,000	500	(5,500)	
Office Supplies	531116	135	1,116	-	-	-	-	
Program Supplies	531118	263	3,105	6,708	3,000	3,000	-	
Uniforms	531123	-	74	-	-	-	-	
Grants & Contributions	541106	26,877	1,666	1,225	-	-	-	
Conferences, Training, Travel	542102	20,916	19,351	7,866	16,000	16,000	-	
Dues & Memberships	542103	200	200	-	-	-	-	
Postage & Freight	542108	-	53	115	-	-	-	
Mileage Reimbursement	542111	164	18	-	-	-	-	
		64,030	45,787	37,982	32,000	32,000	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	19,948	25,000	-	-	-	-	
		19,948	25,000	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
Controlled assets	556000	-	-	1,330	-	-	-	
		-	-	1,330	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Transfer Out-Inter	571100	-	-	4,607	-	-	-	
Transfer Out-Intra	571200	26,917	-	20,989	-	-	-	
		26,917	-	25,596	-	-	-	0%
Total Expenditures		203,267	79,593	66,591	32,000	32,000	-	0%
Net Revenues over/(under) Expenditures		5,018	24,972	27,405	-	-	-	

LEASED HOUSING — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	5,125,865	5,572,894	6,182,607	6,312,458	6,610,963	298,505	
Sec 8 Fraud Recovery	421005	25,167	19,779	77,978	-	-	-	
Local Govt Grants	423000	-	-	1,217	-	-	-	
		5,151,032	5,592,673	6,261,802	6,312,458	6,610,963	298,505	5%
Charges for Services								
Printing & Duplicating of Form	431006	-	-	31	-	-	-	
Other Charges for Services	431010	142,472	198,893	187,529	30,000	70,932	40,932	
		142,472	198,893	187,560	30,000	70,932	40,932	136%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	782	1,968	3,475	-	-	-	
Other Miscellaneous Revenue	471005	32	32	35	-	-	-	
		814	2,000	3,510	-	-	-	0%
Total Revenues		5,294,318	5,793,566	6,452,872	6,342,458	6,681,895	339,437	5%
Expenditures								
Personal Services								
Regular Employees	511100	386,909	390,815	438,810	460,480	485,668	25,188	
Overtime	511300	12,494	4,146	3,386	3,600	3,600	-	
Other Special Pays	511400	3,780	11,345	2,280	5,090	5,970	880	
Leave Accrual	511500	(211)	7,466	3,027	-	-	-	
Group Insurance	512100	99,854	109,221	142,224	124,333	93,406	(30,927)	
Social Security Contributions	512200	30,411	31,151	35,187	35,738	37,617	1,879	
Retirement Contribution	512300	36,473	36,989	43,250	41,718	46,420	4,702	
Workers' Compensation	512500	19,664	15,187	21,111	22,888	22,939	51	
Other Employee Benefits	512600	(7,977)	(8,128)	(12,667)	205	205	-	
		581,399	598,192	676,608	694,052	695,825	1,773	0%
Discretionary Expenses								
Advertising & Marketing	521100	153	47	251	500	300	(200)	
External Contracted Labor	521105	19,034	16,527	15,388	10,000	7,000	(3,000)	
Health Services	521106	152	180	264	300	300	-	
Legal Services	521107	750	-	-	6,350	-	(6,350)	
Other Professional Services	521108	3,823	3,051	7,828	6,000	7,000	1,000	
Security Services	521110	-	19	-	-	-	-	
Computer Software Maintenance	522101	7,249	8,815	20,075	11,000	13,000	2,000	
IT Services - External	522102	80	-	2,078	-	-	-	
Equip/Furniture/Fixtures Serv	522105	-	-	-	50	-	(50)	
Vehicles & Rolling Equip Serv	522106	12	-	24	-	-	-	
Recycling Fees	523104	-	140	1	200	200	-	
Phone Services	523107	203	214	-	225	-	(225)	
Rental of Equip & Vehicles	524101	-	312	-	300	-	(300)	
Printing, Binding, & Duplicate	525102	7,915	7,443	7,684	9,000	9,000	-	
Other Purchased Services	525106	-	-	128	-	-	-	
Awards & Recognition	531102	15	-	-	50	50	-	
Books & Subscriptions	531103	156	179	329	250	300	50	
Chemical Supplies	531104	-	-	-	100	-	(100)	
Computer Supplies	531106	-	276	32	200	50	(150)	
Equipment/Furniture/Fixtures	531109	135	29	530	100	100	-	
Miscellaneous Supplies	531114	79	-	-	-	-	-	
Office Supplies	531116	3,099	3,572	2,800	5,000	4,000	(1,000)	
Shop Supplies	531119	21	-	-	-	-	-	
Uniforms	531123	174	-	54	100	50	(50)	
Personal Protective Gear	531124	118	33	11	100	50	(50)	
HAP Occupied Units	541100	4,905,520	4,855,108	5,455,564	5,394,024	5,738,296	344,272	
Moving Costs	541104	-	5,327	(5,327)	-	-	-	
Grants	541105	113	-	-	-	-	-	
Grants & Contributions	541106	-	770	1,652	-	-	-	
Conferences, Training, Travel	542102	5,170	7,357	3,560	10,000	10,000	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Dues & Memberships	542103	525	1,476	1,152	1,500	1,500	-	
Licensing Fees	542106	15	60	-	100	50	(50)	
Miscellaneous Costs	542107	5,405	6,448	5,316	8,000	7,000	(1,000)	
Postage & Freight	542108	17,961	16,716	15,190	20,000	20,000	-	
Mileage Reimbursement	542111	20	12	19	100	50	(50)	
Bad Debt Expense	542114	67,712	11,109	55,612	70,000	70,000	-	
		5,045,610	4,945,218	5,590,216	5,553,549	5,888,296	334,747	6%
Fleet & Facilities								
City Fleet Services	522108	1,162	583	2,669	1,693	2,562	869	
Rental of Land & Buildings	524100	33,182	35,470	33,665	33,282	33,663	381	
City Fleet Rental Charges	524102	891	674	1,169	2,990	4,432	1,442	
		35,235	36,727	37,503	37,965	40,657	2,692	7%
Non-Discretionary Expenses								
City Accounting Services	521113	42,262	46,104	51,028	51,028	51,028	-	
Liability Insurance	525104	3,030	3,030	1,015	2,341	2,566	225	
Vehicle Insurance	525108	-	2,350	2,350	2,357	2,357	-	
Gasoline Fuel	532101	1,044	708	828	1,166	1,166	-	
		46,336	52,192	55,221	56,892	57,117	225	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
Other Debt Interest Expense	561003	1,254	-	-	-	-	-	
		1,254	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		5,709,833	5,632,330	6,359,549	6,342,458	6,681,895	339,437	5%
Net Revenues over/(under) Expenditures		(415,516)	161,236	93,323	-	-	-	

HOME

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	339,178	197,419	388,115	254,403	260,000	5,597	
		339,178	197,419	388,115	254,403	260,000	5,597	2%
Charges for Services								
Other Charges for Services	431010	3,887	-	-	3,887	-	(3,887)	
		3,887	-	-	3,887	-	(3,887)	-100%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	207	352	496	-	-	-	
Other Miscellaneous Revenue	471005	48,656	49,846	59,337	50,000	50,000	-	
		48,863	50,198	59,833	50,000	50,000	-	0%
Total Revenues		391,929	247,617	447,948	308,290	310,000	1,710	1%
Expenditures								
Personal Services								
Regular Employees	511100	18,313	14,357	18,137	24,548	24,683	135	
Overtime	511300	(53)	(98)	(34)	-	-	-	
Other Special Pays	511400	82	55	41	-	-	-	
Group Insurance	512100	7,134	7,209	4,596	6,533	4,689	(1,844)	
Social Security Contributions	512200	2,191	1,819	1,270	1,878	1,888	10	
Retirement Contribution	512300	2,663	2,199	1,547	2,192	2,330	138	
Workers' Compensation	512500	1,533	902	769	1,203	1,152	(51)	
Other Employee Benefits	512600	10	9	6	19	19	-	
		31,874	26,451	26,333	36,373	34,761	(1,612)	-4%
Discretionary Expenses								
Health Services	521106	7	11	3	-	-	-	
Office Supplies	531116	92	-	128	-	-	-	
Grants	541105	353,614	29,386	-	-	-	-	
Grants & Contributions	541106	-	191,070	428,339	271,000	274,425	3,425	
Conferences, Training, Travel	542102	163	238	31	-	-	-	
Recording/Filing Fees/Permits	542110	628	162	275	500	300	(200)	
Mileage Reimbursement	542111	278	85	92	350	300	(50)	
		354,781	220,952	428,868	271,850	275,025	3,175	1%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Liability Insurance	525104	67	95	60	67	214	147	
		67	95	60	67	214	147	219%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		386,722	247,498	455,261	308,290	310,000	1,710	1%
Net Revenues over/(under) Expenditures		5,207	119	(7,313)	-	-	(0)	

ICE ARENA - SPECIAL REVENUE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	20,495	-	-	-	-	
		-	20,495	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	906	1,780	2,262	-	-	-	
Gain (Loss) on Sale of Invest	451002	-	-	(533)	-	-	-	
		906	1,780	1,729	-	-	-	0%
Total Revenues		906	22,276	1,729	-	-	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
		-	-	-	-	-	-	0%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	52,500	47,335	-	50,000	50,000	-	
		52,500	47,335	-	50,000	50,000	-	0%
Total Expenditures		52,500	47,335	-	50,000	50,000	-	0%
Net Revenues over/(under) Expenditures		(51,594)	(25,059)	1,729	(50,000)	(50,000)	-	

POLICE SPECIAL REVENUE — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Cigarette Licenses	411002	-	-	300	-	-	-	
		-	-	300	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	141,609	741,038	64,185	100,000	100,000	-	
		141,609	741,038	64,185	100,000	100,000	-	0%
Charges for Services								
Special Police Services	431101	5,900	6,700	49,575	7,000	27,000	20,000	
		5,900	6,700	49,575	7,000	27,000	20,000	286%
Fines & Forfeits								
Court Fines	441000	-	137	-	-	-	-	
Other Fines & Forfeits	441002	103,911	5,000	30,874	105,000	105,000	-	
		103,911	5,137	30,874	105,000	105,000	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,909	3,612	5,087	250	250	-	
Contributions & Donations	471002	24,743	24,874	14,362	10,000	10,000	-	
Sale of Inventory	471003	11,160	7,472	3,580	-	-	-	
Other Miscellaneous Revenue	471005	5,653	14,484	(2)	37,750	37,750	-	
Sale of Fixed Assets	482001	8,199	-	1,971	-	-	-	
		52,663	50,443	24,998	48,000	48,000	-	0%
Total Revenues		304,083	803,317	169,932	260,000	280,000	20,000	8%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	467	237	191	500	500	-	
Consulting & Technical Service	521104	-	-	37,000	-	-	-	
Health Services	521106	5,453	5,901	3,029	6,000	6,000	-	
Other Professional Services	521108	-	3,834	1,385	5,000	5,000	-	
External Banking/Financial Fee	521109	-	118	-	-	-	-	
Computer Hardware	522100	6,400	-	-	-	-	-	
IT Services - External	522102	7,904	1,345	8,061	5,000	5,000	-	
Landfill Fees	523102	2,363	758	75	2,500	2,500	-	
Rental of Equip & Vehicles	524101	-	4,750	1,750	-	-	-	
Ammunition, Targets, & Firearm	531100	-	2,156	-	-	-	-	
Animal Supplies	531101	-	-	-	1,000	1,000	-	
Awards & Recognition	531102	-	156	-	-	-	-	
Books & Subscriptions	531103	9,349	8,624	7,493	10,000	10,000	-	
Computer Supplies	531106	-	-	238	-	-	-	
Equipment/Furniture/Fixtures	531109	8,760	545	-	204,000	214,000	10,000	
Cost of Goods Sold	531113	-	1,982	-	-	-	-	
Program Supplies	531118	-	-	7,674	-	-	-	
Shop Supplies	531119	355	147	150	500	500	-	
Personal Protective Gear	531124	-	-	-	-	18,450	18,450	
Other Lubricants	532106	72	-	-	-	-	-	
Equip/Furniture/Fixtures Parts	533101	-	-	245	-	-	-	
Grants & Contributions	541106	3,550	-	-	-	-	-	
Animals	542100	8,000	8,000	-	8,000	13,000	5,000	
Conferences, Training, Travel	542102	280	3,824	8,831	12,500	22,500	10,000	
Dues & Memberships	542103	-	-	16,125	-	-	-	
Miscellaneous Costs	542107	4,725	2,314	7,200	5,000	5,000	-	
Recording/Filing Fees/Permits	542110	-	800	-	-	-	-	
		57,679	45,491	99,446	260,000	303,450	43,450	17%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	-	9,417	-	-	-	
		-	-	9,417	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Vehicles, Equipment, Software	554000	53,910	13,730	71,020	15,251	-	(15,251)	
Controlled assets	556000	89,015	2,885	25,080	-	9,000	9,000	
		142,925	16,615	96,099	15,251	9,000	(6,251)	-41%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	500,000	-	-	-	-	
		-	500,000	-	-	-	-	0%
Total Expenditures		200,604	562,106	204,963	275,251	312,450	37,199	14%
Net Revenues over/(under) Expenditures		103,479	241,212	(35,031)	(15,251)	(32,450)	(17,199)	

ANIMAL CONTROL - SPEC REVENUE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
		-	-	-	-	-	-	0%
Charges for Services								
		-	-	-	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
		-	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	292	505	726	-	-	-	
Contributions & Donations	471002	43,485	38,692	38,919	40,000	40,000	-	
		43,778	39,197	39,645	40,000	40,000	-	0%
Total Revenues		43,778	39,197	39,645	40,000	40,000	-	0%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	25,401	23,269	23,437	31,708	27,799	(3,909)	
IT Services - External	522102	779	492	492	750	750	-	
Equip/Furniture/Fixtures Serv	522105	237	251	246	500	500	-	
Printing, Binding, & Duplicate	525102	121	245	296	500	500	-	
Animal Supplies	531101	13,897	11,743	14,195	13,250	14,570	1,320	
Books & Subscriptions	531103	-	90	-	-	-	-	
Cleaning & Janitorial Supplies	531105	89	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	182	1,471	-	-	-	
Office Supplies	531116	-	167	51	-	-	-	
Program Supplies	531118	-	132	787	-	-	-	
Shop Supplies	531119	-	22	84	-	-	-	
Sign & Signal Supplies	531120	-	-	135	-	-	-	
Uniforms	531123	2,060	-	283	-	-	-	
Personal Protective Gear	531124	-	169	64	-	-	-	
		42,583	36,762	41,538	46,708	44,120	(2,588)	-6%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
		-	-	-	-	-	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
		-	-	-	-	-	-	0%
Total Expenditures		42,583	36,762	41,538	46,708	44,120	(2,588)	-6%
Net Revenues over/(under) Expenditures		1,194	2,435	(1,894)	(6,708)	(4,120)	2,588	

FIRE - SPECIAL REVENUE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
Other Licenses	411013	43,725	27,348	27,300	30,000	30,000	-	
		43,725	27,348	27,300	30,000	30,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	266,738	133,118	139,633	185,000	185,000	-	
		266,738	133,118	139,633	185,000	185,000	-	0%
Charges for Services								
Special Fire Services	431102	2,029	1,150	3,460	-	-	-	
Registration Fees	431303	31,830	-	-	-	-	-	
		33,859	1,150	3,460	-	-	-	0%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	123,819	-	-	-	-	
Operating Transfer In - Intra	483002	0	26,262	-	-	-	-	
		0	150,081	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	155	345	462	-	-	-	
		155	345	462	-	-	-	0%
Total Revenues		344,477	312,042	170,855	215,000	215,000	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	-	838	-	-	-	-	
Temporary/Seasonal Employees	511200	1,393	1,183	1,523	-	-	-	
Overtime	511300	21,754	35,399	15,544	35,000	35,000	-	
Social Security Contributions	512200	104	102	85	-	-	-	
Workers' Compensation	512500	(10)	154	29	-	-	-	
Other Employee Benefits	512600	360	783	(1,142)	-	-	-	
		23,601	38,458	16,038	35,000	35,000	-	0%
Discretionary Expenses								
External Contracted Labor	521105	-	253	213	-	-	-	
Other Professional Services	521108	39,232	-	-	-	-	-	
Computer Hardware	522100	-	1,500	-	-	-	-	
Computer Software Maintenance	522101	-	2,288	-	-	-	-	
IT Services - External	522102	1,200	1,535	1,738	1,500	1,500	-	
Building & Grounds Services	522104	57	-	-	-	-	-	
Equip/Furniture/Fixtures Serv	522105	27,976	2,936	4,479	5,000	5,000	-	
Vehicles & Rolling Equip Serv	522106	845	-	1,330	-	-	-	
Phone Services	523107	8,241	8,021	7,587	8,000	8,000	-	
Rental of Equip & Vehicles	524101	58	151	63	-	-	-	
Printing, Binding, & Duplicate	525102	1,647	210	-	1,000	1,000	-	
Animal Supplies	531101	-	-	-	3,000	3,000	-	
Books & Subscriptions	531103	266	1,197	-	1,200	1,200	-	
Computer Supplies	531106	370	1,779	238	-	-	-	
Equipment/Furniture/Fixtures	531109	38,181	15,547	40,641	65,500	65,500	-	
Office Supplies	531116	447	126	20	500	500	-	
Program Supplies	531118	6,768	5,002	2,145	12,500	12,237	(263)	
Shop Supplies	531119	499	3,687	3,088	4,000	4,000	-	
Uniforms	531123	2,015	5,146	4,165	5,000	5,000	-	
Personal Protective Gear	531124	9,347	12,255	4,641	12,000	12,000	-	
Equip/Furniture/Fixtures Parts	533101	7,595	2,231	34	3,300	3,300	-	
Conferences, Training, Travel	542102	53,615	63,220	30,936	55,000	55,000	-	
Dues & Memberships	542103	1,585	1,935	1,935	2,000	2,000	-	
Entertainment Expense	542104	-	208	-	-	-	-	
Postage & Freight	542108	1	-	-	-	-	-	
Bad Debt Expense	542114	1,697	-	-	-	-	-	
		201,642	129,227	103,252	179,500	179,237	(263)	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	24,798	12,915	5,759	13,000	13,000	-	
		24,798	12,915	5,759	13,000	13,000	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	16,870	-	-	-	-	-	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Diesel Fuel	532100	243	299	231	500	500	-	
Gasoline Fuel	532101	21	-	25	-	-	-	
		17,134	299	256	500	500	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	9,743	6,151	17,065	-	-	-	
Controlled assets	556000	20,365	3,851	11,622	-	-	-	
		30,109	10,002	28,686	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	0	26,262	-	-	-	-	
		0	26,262	-	-	-	-	0%
Total Expenditures		297,284	217,163	153,991	228,000	227,737	(263)	0%
Net Revenues over/(under) Expenditures		47,193	94,879	16,863	(13,000)	(12,737)	263	

PARKS AND PUBLIC PROPERTY — FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Capital	422002	-	-	171,408	-	-	-	
		-	-	171,408	-	-	-	0%
Charges for Services								
Vending Sales	431301	-	1,496	2,130	-	2,000	2,000	
Registration Fees	431303	-	-	450	-	-	-	
		-	1,496	2,580	-	2,000	2,000	100%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	4,662	-	-	-	-	-	
		4,662	-	-	-	-	-	0%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(1,549)	12,138	10,936	360	280	(80)	
Gain (Loss) on Sale of Invest	451002	2,925	(22,810)	21,245	-	-	-	
Land Rental	461000	40,699	41,780	38,916	39,930	39,930	-	
Contributions & Donations	471002	7,198	9,512	13,354	9,000	134,970	125,970	
Sale of Inventory	471003	-	1,359	1,003	-	1,000	1,000	
		49,273	41,979	85,454	49,290	176,180	126,890	257%
Total Revenues		53,935	43,474	259,441	49,290	178,180	128,890	261%
Expenditures								
Personal Services								
		-	-	-	-	-	-	0%
Discretionary Expenses								
Equip/Furniture/Fixtures Serv	522105	-	-	2,085	-	-	-	
Rental of Equip & Vehicles	524101	-	-	330	-	-	-	
Animal Supplies	531101	677	1,373	1,855	2,200	2,200	-	
Chemical Supplies	531104	-	-	1,808	50	50	-	
Cleaning & Janitorial Supplies	531105	-	-	9	-	-	-	
Concession Supplies	531107	-	-	563	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	1,304	200	2,200	2,000	
Landscaping Materials	531112	(81)	283	146,943	50	125,050	125,000	
Cost of Goods Sold	531113	-	1,300	1,413	-	2,000	2,000	
Miscellaneous Supplies	531114	-	-	-	30	30	-	
Paint Supplies	531117	-	154	213	100	100	-	
Program Supplies	531118	-	325	-	30	30	-	
Shop Supplies	531119	-	96	186	100	100	-	
Sign & Signal Supplies	531120	-	-	1,194	100	100	-	
Building & Grounds Supplies	533100	-	236	362	5,900	10,250	4,350	
Equip/Furniture/Fixtures Parts	533101	-	-	57	200	200	-	
Animals	542100	-	136	1,089	1,000	1,000	-	
Property Tax	542109	7,396	7,724	7,762	7,800	7,800	-	
		7,992	11,627	167,173	17,760	151,110	133,350	751%
Fleet & Facilities								
		-	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	4,683	4,059	4,226	4,769	4,769	-	
Natural Gas	523103	1,495	862	1,407	1,500	1,500	-	
		6,178	4,922	5,634	6,269	6,269	-	0%
Capital Outlay								
		-	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	89,164	1,341	5,953	3,500	5,970	2,470	
		89,164	1,341	5,953	3,500	5,970	2,470	71%
Total Expenditures		103,333	17,890	178,759	27,529	163,349	135,820	493%

Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Net Revenues over/(under) Expenditures	(49,399)	25,585	80,682	21,761	14,831	(6,930)	

MISC - OTHER SPECIAL REVENUE

FY 2019 FINANCIAL DETAIL

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Revenues								
Taxes								
		-	-	-	-	-	-	0%
Licenses & Permits								
		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	290,553	345,026	922,147	500,000	-	(500,000)	
		290,553	345,026	922,147	500,000	-	(500,000)	-100%
Charges for Services								
Other Charges for Services	431010	(4,387)	150	5,979	-	-	-	
Admin Charges - External	431012	395	5,475	5,240	-	5,000	5,000	
		(3,992)	5,625	11,219	-	5,000	5,000	100%
Fines & Forfeits								
		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	750,000	750,000	865,000	750,000	1,750,000	1,000,000	
Operating Transfer In - Intra	483002	593,348	5	717,904	-	-	-	
		1,343,348	750,005	1,582,904	750,000	1,750,000	1,000,000	133%
Proceeds of Long Term Liabilities								
		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	7,454	12,865	23,098	-	-	-	
Other Rental	461002	300,000	375,000	375,000	300,000	375,000	75,000	
Contributions & Donations	471002	1,310	-	-	-	-	-	
Other Miscellaneous Revenue	471005	104,570	16,720	13,980	15,000	15,000	-	
Interest / Div - Proprietary	481000	253	429	602	-	-	-	
Sale of Fixed Assets	482001	372,851	503,230	351,903	99,321	99,230	(91)	
		786,437	908,243	764,583	414,321	489,230	74,909	18%
Total Revenues		2,416,345	2,008,899	3,280,852	1,664,321	2,244,230	579,909	35%
Expenditures								
Personal Services								
Regular Employees	511100	59,128	57,569	61,373	71,303	72,737	1,434	
Other Special Pays	511400	240	240	-	240	240	-	
Leave Accrual	511500	550	(1,846)	892	-	-	-	
Group Insurance	512100	7,419	7,417	7,421	6,735	5,368	(1,367)	
Social Security Contributions	512200	4,918	5,153	5,540	5,473	5,583	110	
Retirement Contribution	512300	5,834	6,099	6,550	6,389	6,889	500	
Workers' Compensation	512500	7,028	7,174	7,797	9,162	8,394	(768)	
Other Employee Benefits	512600	(597)	2,033	(1,181)	19	19	-	
		84,520	83,840	88,394	99,321	99,230	(91)	0%
Discretionary Expenses								
Advertising & Marketing	521100	9,155	3,907	3,960	100,000	-	(100,000)	
Architectural Services	521101	199	-	-	-	-	-	
Consulting Services	521103	220	600	-	-	-	-	
Consulting & Technical Service	521104	-	22,577	158,497	-	75,000	75,000	
External Contracted Labor	521105	-	25,660	-	28,000	-	(28,000)	
Health Services	521106	52	48	48	-	-	-	
Other Professional Services	521108	165,188	252,319	202,943	6,000	100,000	94,000	
IT Services - External	522102	165	-	-	-	-	-	
Building & Grounds Services	522104	85,113	258,338	731,581	484,000	-	(484,000)	
Equip/Furniture/Fixtures Serv	522105	320	2,150	-	600	600	-	
Sewer Services	523105	512	473	-	-	-	-	
Phone Services	523107	666	881	892	-	-	-	
Water	523108	889	1,180	-	-	-	-	
Rental of Equip & Vehicles	524101	3	-	-	-	-	-	
Appraisal, Recording, Abstract	525100	7,415	3,005	2,050	-	-	-	
Printing, Binding, & Duplicate	525102	3,764	183	1,654	-	-	-	
Other Insurance	525105	13,056	-	6,806	-	-	-	
Cleaning & Janitorial Supplies	531105	21	-	-	225	225	-	
Equipment/Furniture/Fixtures	531109	5,216	-	-	2,000	2,000	-	
Office Supplies	531116	365	-	-	-	-	-	
Program Supplies	531118	3,986	-	-	-	-	-	
Sign & Signal Supplies	531120	932	-	-	-	-	-	
Uniforms	531123	30	-	-	-	-	-	
Personal Protective Gear	531124	19	55	-	100	100	-	
Building & Grounds Supplies	533100	30	-	-	-	-	-	
Grants	541105	88,216	28,740	-	-	-	-	
Grants & Contributions	541106	54,500	102,000	133,533	317,094	1,308,352	991,258	

	Account	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted Budget	FY 2019 Budget	$ Change From FY 2018 Incr / (Decr)	% Change From FY 2018
Conferences, Training, Travel	542102	11,443	6,578	4,462	-	-	-	
Licensing Fees	542106	-	60	-	-	-	-	
Postage & Freight	542108	59	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	445	379	400	-	-	-	
Bad Debt Expense	542114	10	-	-	-	-	-	
		451,987	709,134	1,246,826	938,019	1,486,277	548,258	58%
Fleet & Facilities								
City Facility Maint Services	522107	5,394	6,241	-	-	-	-	
Rental of Land & Buildings	524100	19,140	23,318	25,700	10,000	-	(10,000)	
		24,534	29,559	25,700	10,000	-	(10,000)	-100%
Non-Discretionary Expenses								
City Inter Department Charges	521114	(3)	228,563	278,384	304,906	316,648	11,742	
Electricity	523100	17,944	21,573	-	-	-	-	
Natural Gas	523103	6,913	6,238	-	-	-	-	
Property Insurance	525107	4,934	-	-	-	-	-	
		29,788	256,374	278,384	304,906	316,648	11,742	4%
Capital Outlay								
Land	551000	415,500	-	-	-	-	-	
		415,500	-	-	-	-	-	0%
Debt Service								
		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,552,572	709,586	599,378	279,370	292,448	13,078	
Transfer Out-Intra	571200	593,348	5	717,904	-	-	-	
		2,145,920	709,590	1,317,281	279,370	292,448	13,078	5%
Total Expenditures		3,152,249	1,788,497	2,956,584	1,631,616	2,194,603	562,987	35%
Net Revenues over/(under) Expenditures		(735,904)	220,402	324,268	32,705	49,627	16,922	